



**AUDIT REPORT
ON
THE ACCOUNTS OF
EXPENDITURE
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2024-25**

AUDITOR-GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND
GOOD GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES
FOR THE CITIZENS OF PAKISTAN

PREFACE

Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 empower the Auditor-General of Pakistan to audit the accounts of Federation or a Province or Local Government and the accounts of any authority or body established by or under the control of the Federation or a Province.

The report is based on compliance audit of the accounts of various departments of Government of the Punjab for the financial year 2023-24. In some cases, audit for the financial year 2022-23 was also conducted. The Directorate General of Audit, Punjab conducted audit during the months from March to May of Audit Year 2023-24 and from July to November of Audit Year 2024-25 on test check basis with a view to reporting significant findings to the relevant stakeholders. The audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the audit report, which shall be pursued with the Principal Accounting Officers at the DAC level, and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee, through the next year's audit report.

This report contains three distinctive studies. A Citizen Participatory Audit of Additional Director Livestock, Vehari to analyze the level of satisfaction among the community regarding the services provided by the entity. An Impact Audit of Special Initiatives Police Stations (SIPS) in Punjab, the primary objective of this initiative is to create friendly service-oriented police environment. The Thematic Audit of Provision of Essential Food Items Through Ramzan Nigehban Package, 2024 emphasized the distribution of food hampers to the eligible beneficiaries at their door steps.

The audit findings indicate the need for adherence to the regularity framework, besides instituting and strengthening internal controls to avoid the recurrence of similar irregularities.

Most of the audit observations have been finalized in the light of decisions made in DAC meetings and departmental replies. There are certain audit paras which were also reported in the last years' Audit Reports for the financial years 2020-21, 2021-22 and 2022-23. Recurrence of such irregularities is matter of concern and needs to be addressed.

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



Islamabad
Dated: 21st February, 2025

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

TABLE OF CONTENTS

Abbreviations & Acronyms	i
Executive Summary	xiii
Public Financial Management Review (Sectoral Analysis)	xix

Chapter	Departments	Page No.
1.	Public Financial Management Issues	1
2.	Agriculture Department	9
3.	Board of Revenue	35
4.	Excise, Taxation and Narcotics Control Department	47
5.	Finance Department	57
6.	Food Department	77
7.	Forest, Wildlife & Fisheries Department	117
8.	Higher Education Department	133
9.	Home Department	197
10.	Industries, Commerce, Investment and Skills Development Department	231
11.	Information and Culture Department	239
12.	Law and Parliamentary Affairs Department	251
13.	Livestock and Dairy Development Department	269
14.	Planning and Development Department	301
15.	Population Welfare Department	319
16.	Primary and Secondary Healthcare Department	327
17.	School Education Department	373
18.	Services and General Administration Department	389

Chapter	Departments	Page No.
19.	Specialized Healthcare and Medical Education Department	431
20.	Tourism, Archaeology and Museums Department	485
21.	Transport Department	491
22.	Youth Affairs and Sports Department	501
23.	Citizen Participatory Audit of Additional Director Livestock Vehari	513
24.	Impact Audit of Special Initiatives Police Stations (SIPS) in Punjab	527
25.	Thematic Audit of “Provision of Essential Food Items Through Ramzan Nigehban Relief Package 2024 (Distribution of Food Hampers)”	563
Annexure-1 MFDAC		583
Annexure 2—70		871

ABBREVIATIONS & ACRONYMS

AAA	Assan Assignment Account
AAE	Assistant Agricultural Engineer
AARI	Ayub Agricultural Research Institute
ABL	Allied Bank Limited
AC	Assistant Commissioner
ADB	Asian Development Bank
ADCR	Additional Deputy Commissioner Revenues
ADL	Additional Director Livestock
ADP	Annual Development Plan
AFP	Agriculture Fair Price
AG	Accountant General
AGP	Auditor General of Pakistan
AI	Artificial Insemination
AI	Artificial Intelligence
AIDS	Acquired Immunodeficiency Syndrome
AIMC	Allama Iqbal Medical College
AIR	Audit & Inspection Report
AIT	Artificial Insemination Technician
AKSF	Association Kangaroo Sans Frontiers
AMIS	Audit Management Information System
AMR	Automated Meter Reading
APPM	Accounting Policy and Procedure Manual
ASSMS	Abdus Salam School of Mathematical Sciences
BF	Benevolent Fund
BFC	Business Facilitation Center
BHUs	Basic Health Units
BIC	Business Incubation Center
BISE	Board of Intermediate & Secondary Education
BISP	Benazir Income Support Program
BMUs	Basic Management Units
BoG	Board of Governors
BOP	Bank of Punjab
BOQ	Bill of Quantities

BOR	Board of Revenue
BOT	Built Operate and Transfer
BPS	Basic Pay Scale
BZU	Bahauddin Zakariya University
CA	Chartered Accountant
CAATs	Computer Assisted Audit Techniques
CBC	Capacity Building Center
CCPO	Capital City Police Officer
CCPV	Cold Chain and Preservation Verification
CDA	Capital Development Authority
CDR	Call Deposit Receipt
CEO	Chief Executive Officer
CGA	Controller General of Accounts
CMS	Complaint Management System
CNIC	Computerized National Identity Card
COS	Cost of Other Stores
CPA	Citizen Participatory Audit
CPO	City Police Officer
CPR	Computerized Payment Receipt
CRMS	Criminal Record Management System
CSSD	Central Sterile Services Department
CT Scan	Computed Tomography Scan
CTD	Counter-Terrorism Department
CTI	College Teaching Intern
CTP	Cash Transfer Program
CVD	Cardiovascular Disease
CVH	Central Veterinary Hospital
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DC	Deputy Commissioner
DDL	District Director Livestock
DDO	Drawing & Disbursing Officer
DDOs	Drawing & Disbursing Officers
DDSC	Departmental Development Sub-Committee
DEA	District Education Authority

DFC	District Food Controller
DFO	District Forest Officer
DG M&E	Director General Monitoring & Evaluation
DGA	Director General of Audit
DGHS	Director General Health Sciences
DGPR	Director General Public Relations
DGPS	Differential Global Positioning System
DHA	District Health Authority
DHQ	District Head Quarter
DIG	Deputy Inspector General
DISCOS	Distribution Companies
DMC	Detailed Marks Certificate
DNA	Deoxyribonucleic Acid
DNIT	Detailed Notice Inviting Tender
DO	District Officer
DPI	Directorate of Public Instructions
DPO	District Police Officer
DRAP	Drug Regulatory Authority of Pakistan
DRTA	District Regional Transport Authority
DTL	Drug Testing Laboratory
DTS	Department of Tourist Services
ECC	Economic Coordination Committee
ECG	Electrocardiogram
ECNEC	Executive Committee of the National Economic Council
EMR	Electronic Medical Record
ENCIB	Establishment of National Center of Industrial Biotechnology
EOBI	Employees Old Age Benefits Institution
EOI	Expression of Interest
EOL	Extra Ordinary Leave
EPI	Extended Program for Immunization
ERP	Enterprise Resource Planning
ETO	Excise and Taxation Officer
FAP	Foreign Aided Projects
FAT	Field Audit Team

FBR	Federal Board of Revenue
FD	Finance Department
FDA	Fixed Daily Allowance
FDI	Federal Directorate of Immunization
FDMIS	Food Department Management Information System
FESCO	Faisalabad Electric Supply Company
FFHP	Foreign Faculty Hiring Program
FIC	Faisalabad Institute of Cardiology
FIEDMC	Faisalabad Industrial Estates Development and Management Company
FIF	Federal Insurance Fee
FIR	First Information Report
FIS	Financial Information System
FLMIS	Flour Mills Ledger Management Information System
FS	Field Service
GARV	Gross Annual Rental Value
GCU	Government College University
GoP	Government of Pakistan
GoPb	Government of the Punjab
GPF	General Provident Fund
GPS	Global Positioning System
GROs	Gender Responsive Officers
GST	General Sales Tax
HLB	Habib Bank Limited
HCV	Hepatitis C Virus
HEC	Higher Education Commission
HED	Higher Education Department
HISDU	Health Information and Service Delivery Unit
HIV	Human Immunodeficiency Virus
HR & MA	Human Right & Minorities Affairs
HRA	House Rent Allowance
HRD	Human Resource Development
HRMIS	Human Resource Management Information System
HSD	High-Speed Diesel
HSRA	Health Sector Reform Allowance

HUD&PHE	Housing, Urban Development & Public Health Engineering
HVAC	Heating, Ventilation, and Air Conditioning
ICI&SDD	Industries, Commerce, Investment & Skills Development Department
IGP	Inspector General of Police
IKMC	International Kangaroo Mathematics Contest
INTOSAI	International Organization of Supreme Audit Institutions
IO's	Investigating Officers
IPFP	Interim Placement of Fresh PhDs
IPWM	Industries, Price, Weight, Measurement
IRSF	International Research Support Fellowship
ISO	International Standardization Organization
ISSAIs	International Standards of Supreme Audit Institutions
ITU	Information Technology University
JHL	Jinnah Hospital Lahore
KEMU	King Edward Medical University
KPI	Key Performance Indicator
KVA	Kilovolt-Ampere
L&DD	Livestock & Dairy Development
LAC	Land Acquisition Collector
LAG	Lagging Indicators
LASER	Light Amplification by Stimulated Emission of Radiation
LC	Letter of Credit
LCD	Liquified Crystal Display
LCWU	Lahore College for Women University
LD	Late Delivery
LDA	Lahore Development Authority
LEA	Law Enforcement Agencies
LES	Livestock Experiment Station
LESCO	Lahore Electric Supply Company
LFP	Leave on Full Pay
LGH	Lahore General Hospital
LP	Local Purchase
LPDD	Local Planning and Development Department

LPG	Liquefied Petroleum Gas
LPR	Leave Preparatory to Retirement
LPRI	Livestock Production Research Institute
LPVC	Local Purchase Vigilance Committee
LRO	Land Record Officer
LUMS	Lahore University of Management Sciences
MB	Measurement Book
MCB	Muslim Commercial Bank
MD	Managing Director
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee
MICS	Multiple Indicator Cluster Survey
MIS	Management Information System
MLC	Medical Legal Cases
MLO	Medico-Legal Officer
MMBL	Mobilink Microfinance Bank Ltd.
MMIC	Mashad Meat Iran Company
MMT	Million Metric Tons
MNFSR	Ministry of National Food Security & Research
MO	Medical Officer
MOCC	Ministry of Climate Change
MoF	Ministry of Finance
MOU	Memorandum of Understanding
MP	Management Position
MRI	Magnetic Resonance Imaging
MRP	Maximum Retail Price
MRS	Market Rate Schedule
MS	Medical Superintendent
MSP	Minimum Support Price
MT	Motor Transport
MTI	Medical Teaching Institutions
MTMIS	Motor Transport Management Information System
MVE	Motor Vehicle Examiner
MVRS	Motor Vehicle Registration System
NAB	National Accountability Bureau

NADRA	National Database and Registration Authority
NBP	National Bank of Pakistan
NCLBG&G	National Center for Livestock Breeding, Genetics & Genomics
NEEC	National Education & Equipment Centre
NEPRA	National Electric Power Regulatory Authority
NESPAK	National Engineering Services Pakistan
NGO	Non-Governmental Organization
NHP	Net Hydel Profit
NHSP	National Health Support Program
NLC	National Logistics Cell
NOC	No Objection Certificate
NOEP	National Oilseed Enhancement Program
NPA	Non-Practicing Allowance
NPIW	National Program for Improvement of Watercourses
NPSC	National Poverty Score Card
NRL	National Refinery Limited
NSER	National Socio-Economic Registry
NTC	National Telecommunication Corporation
NTN	National Tax Number
OFWM	On Farm Water Management
OGRA	Oil and Gas Regulatory Authority
OPS	Own Pay Scale
ORIC	Office of Research, Innovation, and Commercialization
OSD	Officer on Special Duty
OTP	One-Time Password
P & D	Planning and Development
P&SHD	Primary & Secondary Healthcare Department
PACRA	Pakistan Credit Rating Agency
PAO	Principal Accounting Officer
PAR	Public Account Receipt
PARB	Punjab Agriculture Research Board
PARC	Pakistan Agricultural Research Council
PARCO	Pak-Arab Refinery Company
PASSCO	Pakistan Agricultural Storage & Services Corporation

PC	Planning Commission
PCATP	Pakistan Council of Architects and Town Planners
PCF	Provincial Consolidated Fund
PCOM	Punjab Civil Officers Mess
PCPC	Punjab Consumer Protection Council
PDP	Proposed Draft Para
PEC	Punjab Examination Commission
PEC	Pakistan Engineering Council
PEEDA	Punjab Employees Efficiency, Discipline and Accountability Act
PEEF	Punjab Educational Endowment Fund
PEIC	Pakistan Electronic Industries Corporation
PEL	Pak Electron Limited
PEPCO	Pakistan Electric Power Company
PERN	Pakistan Education and Research Network
PESRP	Punjab Education Sector Reform Programme
PESSI	Punjab Employees Social Security Institution
PFA	Punjab Food Authority
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PFRI	Punjab Forestry Research Institute
PFSA	Punjab Forensic Science Agency
PG	Postgraduate
PGMI	Postgraduate Medical Institute
PGR	Postgraduate Residency
PGSBF	Punjab Government Social Benevolent Fund
PHB&DWS	Punjab Home Based and Domestic Workers Survey
PHCIP	Punjab Human Capital Investment Project
PHEC	Punjab Higher Education Commission
PIC	Punjab Institute of Cardiology
PIEDMC	Punjab Industrial Estate and Development & Management Company
PIM	Project Implementation Manual
PIMPD	Pakistan Institute of Management Professional Development

PIPFA	Pakistan Institute of Public Finance Accountants
PITB	Punjab Information Technology Board
PKLI	Pakistan Kidney and Liver Institute
PKM	Punjab Knowledge Management
PLA	Personal Ledger Account
PLO	Police Law & Order
PLRA	Punjab Land Record Authority
PLS	Profit and Loss Sharing
PMAS	Pir Mehr Ali Shah
PMIU	Project Management Implementation Unit
PMT	Poverty Monitoring Tool
PMU	Project Management Unit
PPM	Public-Private Mix
PPP	Public Private Partnership
PPR	Punjab Procurement Rules
PPRA	Punjab Procurement Regulatory Authority
PPSC	Provincial Project Steering Committee
PPSC	Punjab Public Service Commission
PQCB	Provincial Quality Control Board
PRA	Punjab Revenue Authority
PRIAT	Punjab Resilient and Inclusive Agriculture Transformation
PRL	Pakistan Research Laboratories
PRMP	Punjab Resource Management Program
PRMPU	Punjab Resource Management Program Unit
PS	Police Station
PSDP	Public Sector Development Program
PSIC	Punjab Small Industries Corporation
PSMU	Public Sector Manufacturing Unit
PSO	Pakistan State Oil
PSPA	Punjab Social Protection Authority
PSRMS	Police Stations Record Management System
PST	Punjab Sales Tax
PTA	Pakistan Telecommunication Authority
PTCL	Pakistan Telecommunication Company Limited

PTEGP	Punjab Tourism for Economic Growth Project
PTP	Punjab TB Program
PUCAR	Police Unified Communication and Response
PVC	Polyvinyl Chloride
PVMA	Pakistan Vanaspati Manufacturers Association
PWD	Public Works Department
QAC	Quality Assurance Cell
QR	Quick Response
RCET	Regional Centers of Excellence in Teaching
RD	Range Division
RDT	Rapid Diagnostic Test
RHC	Rural Health Centers
RIC	Rawalpindi Institute of Cardiology
RoP	Recovery of Pay
RPO	Regional Police Officer
RRI	Rice Research Institute
RTA	Regional Transport Authority
S&GAD	Services & General Administration Department
SAP	Systems Applications and Products
SBA	School-Based Assessment
SBP	State Bank of Pakistan
SDA	Special Drawing Account
SDAC	Special Departmental Accounts Committee
SDG	Sustainable Development Goals
SEMS	Strengthening of Emergency Medical Services
SHC&MED	Specialized Healthcare & Medical Education Department
SHO	Station House Officer
SI	Sub Inspector
SIMS	Services Institute of Medical Sciences
SIPS	Special Initiative Police Stations
SLA	Service Level Agreement
SLICP	State Life Insurance Corporation of Pakistan
SLMS	State Land Management System
SMD	Surface Mounted Device
SNE	Sanctioned New Establishment

SNGPL	Sui Northern Gas Pipelines Limited
SNR	Settlement and Rehabilitation
SOMU	Secretary's Operation and Monitoring Unit
SOP	Standard Operating Procedures
SOPs	Standard Operating Procedures
SP	Superintendent of Police
SPMS	Strengthening of Performance Management System
SPPAP	Southern Punjab Poverty Alleviation Project
SPU	Special Protection Unit
SSP	Sehat Sahulat Program
STR	Subsidiary Treasury Rule
SVO	Senior Veterinary Officer
SWOT	Strength, Weakness, Opportunity and Threat
TA/DA	Travelling Allowance/Daily Allowance
TBTTP	Ten Billion Tree Tsunami Program
TCBP	Technology and Commercialization Business Park
TDR	Term Deposit Receipt
TEVTA	Technical Education and Vocational Training Authority
THQ	Tehsil Head Quarter
TNA	Training Needs Assessment
TORs	Terms of Reference
TPV	Third Party Validation
TS	Technical Sanction
TSE	Technical Sanction Estimate
TTS	Tenure Track System
TWG	Technical Working Group
UAF	University of Agriculture Faisalabad
UBL	United Bank Limited
UET	University of Engineering and Technology
UHI	Urban Health Initiative
UIPT	Urban Immovable Property Tax
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations International Children's Emergency Fund
UPS	Uninterruptible Power Supply

UVAS	University of Veterinary & Animal Sciences
VA	Veterinary Attendant
VO	Veterinary Officer
VRF	Variable Risk Factor
VSO	Victim Support Officer
WAPDA	Water and Power Development Authority
WHO	World Health Organization
WMO	Women Medical Officer
WUA	Water Users Associations
XEN	Executive Engineer

EXECUTIVE SUMMARY

The office of Director General Audit, Punjab carries out audit of the 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 a working strength of 180 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 2024-25.

This report contains twenty five (25) chapters incorporating results of certification and compliance with authority audit, mainly carried out in the Audit Year 2024-25. It is pertinent to mention that the results of “Citizen Participatory Audit”, “Impact Audit” and “Thematic Audit” have also been included in the report.

A Citizen Participatory Audit of the Additional Director Livestock, Vehari was carried out to examine the entity's service delivery to livestock farmers. The audit identified issues related to service delivery, fake data entries of farmers and inadequate veterinary staffing. The Report highlighted specific actions that, if taken, would help the management to realize the objectives.

An Impact Audit was carried out to assess the efficacy of the Special Initiatives Police Stations (SIPS) launched by the Police Department of the Government of Punjab. Despite the significant progress made under the SIPS, several key shortcomings in implementation of the defined Standard Operating Procedures (SOPs) were identified by the audit which includes lack of final inspection, non-functional equipment, complaint filing lengthy process, non-consistent inspections of SIPS, delayed investigations, lack of KPI monitoring, non-establishment of monitoring & analysis rooms and faulty complaint follow-up process.

The Thematic Audit focused on the distribution of food hampers under Ramzan Nigehban Package 2024, the initiative by the provincial government was a significant step towards providing free essential food items to the low-income and needy sectors of the population. However, the audit revealed apparent gaps in planning and implementation of the

program. Strenuous efforts and well-coordinated policies are required for a better service delivery.

The report calls for attention to a set of issues, including consistent disregard of the 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 these irregularities.

A desk audit exercise was carried out to identify high-risk entities and high-value transactions wherein an amount of Rs. 622.78 million was pointed out as recovery. Furthermore, Computer Assisted Audit Techniques (CAATs) were utilized besides placing reliance on the professional judgment of the auditors in the field. Audit findings were finalized after considering the response from the auditee departments and the holding of DAC meetings.

a. Scope of Audit

This office is mandated to conduct audit of 6256 formations, working under 39 PAOs. The total expenditure of these formations was Rs. 2,981.21 billion for the financial year 2023-24.

Audit coverage relating to expenditure for the current Audit Year comprises 233 formations of 24 PAOs with a total expenditure of Rs. 619.36 billion for the financial year 2023-24. In terms of percentage, the audit coverage remained at 20.78 % of auditable expenditure.

In addition to the compliance audit report, the Director General Audit, Punjab, conducted two financial attestation audits and thirteen audits of projects funded by international donors. Furthermore, six additional audits were successfully carried out, comprising a special audit, three performance audits, and two information system audits. The reports of these audits will be issued separately.

b. Recoveries at the instance of Audit

As a result of the audit, a recovery of Rs. 25,462.55 million was pointed out. Recovery affected from February 2024 to January 2025 was Rs. 2,239.66 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, a risk assessment exercise is carried out to identify the main risk areas.
- Thirdly, audit strategy based on desk audit is implemented by using Computer Assisted Audit Techniques (CAATs) to draw samples and extract information on accounts of Government of the Punjab from SAP-R3 data. This is followed by the issuance of work programs considering the geographical locations.

In order to conduct audit and to collect evidence, audit teams perform an inspection of auditee formations. On the conclusion of the field audit, a formal exit meeting is held with responsible officials of the auditee formations which leads to the issuance of a formal audit and inspection report. Another opportunity is provided to the management to offer their annotated responses to the audit observations by requesting the PAO, to hold a 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 the compliance audit review involving both macro level and in-depth analysis of the working of provincial departments/entities, management was facilitated to take 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 proposed to be strengthened. Through thematic audit review, broad policy level recommendations were made to the management for improving their service delivery and ensuring that maximum value was derived from the public funds.

Audit impact was discernible in quite a few cases against which management relied upon audit recommendations to improvise remedial action for tackling systemic issues.

e. Comments on Internal Controls

Internal controls in government departments comprise 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 the integrity of information, compliance with law, observance of rules, and regulations, safeguarding of 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 resources, payroll procedures, handling of assets, as well as overall budgetary planning and execution.

f. The key audit findings of the report

- There were fourteen cases of fraud and misappropriation amounting to Rs. 3,117.41 million¹
- There were fifty cases of recoveries/overpayments and unauthorized payments amounting to Rs. 25,462.55 million²
- There were twenty one cases of financial mismanagement amounting to Rs. 10,617.98 million³

1 6.4.1; 6.4.2; 7.4.1; 8.4.1; 8.4.2; 8.4.3; 9.4.1; 9.4.2; 9.4.3; 16.4.1; 18.4.1; 18.4.2; 18.4.3; 19.4.1

2 2.4.1; 2.4.2; 2.4.3; 2.4.4; 2.4.5; 2.4.6; 2.4.7; 3.4.1; 3.4.2; 3.4.3; 4.4.1; 6.4.3; 6.4.4; 6.4.5; 6.4.6; 6.4.7; 6.4.8; 6.4.9; 7.4.2; 8.4.4; 8.4.5; 8.4.6; 8.4.7; 8.4.8; 8.4.9; 9.4.4; 9.4.5; 10.4.1; 11.4.1; 12.4.1; 12.4.2; 13.4.1; 13.4.2; 13.4.3; 15.4.1; 16.4.2; 16.4.3; 17.4.1; 18.4.4; 18.4.5; 18.4.6; 18.4.7; 18.4.8; 19.4.2; 19.4.3; 19.4.4; 20.4.1; 21.4.1; 22.4.1; 22.4.2

3 4.4.3; 4.4.4; 7.4.8; 7.4.9; 8.4.19; 8.4.20; 8.4.21; 8.4.22; 8.4.23; 8.4.24; 8.4.25; 9.4.19; 12.4.6; 12.4.7; 13.4.6; 13.4.7; 17.4.5; 17.4.6; 21.4.2; 21.4.3; 21.4.4

- There were forty five cases of mis-procurement amounting to Rs. 43,440.73 million⁴
- There were twelve cases of unauthorized retention of consolidated fund receipts in commercial banks besides imprudent decisions to retain public funds in non-interest bearing accounts by respective autonomous bodies amounting to Rs. 988,942.36 million⁵
- There were twenty four cases of HR-related irregularities amounting to Rs. 8,253.65 million⁶
- There were seven cases of performance-related deficiencies amounting to Rs. 3,672.34 million⁷

g. Recommendations

The management is required to:

- investigate the matters of misappropriation and fraud for taking action under the law against those held responsible(s)
- affect recoveries of overpayments and unauthorized payments and strengthen its recovery mechanism
- develop and upgrade internal control checks, reinforced by disciplinary action against government officials involved in malpractices
- adhere to the provisions and restrictions as provided and set forth in the Punjab Procurement Rules 2014
- curb diversion of provincial consolidated fund receipts outside treasury for retention in commercial banks

4 2.4.8; 2.4.9; 3.4.4; 6.4.10; 6.4.11; 6.4.12; 7.4.3; 8.4.10; 9.4.6; 9.4.7; 9.4.8; 9.4.9; 9.4.10; 11.4.2; 11.4.3; 11.4.4; 13.4.4; 15.4.2; 16.4.4; 16.4.5; 16.4.6; 16.4.7; 16.4.8; 16.4.9; 16.4.10; 16.4.11; 16.4.12; 16.4.13; 17.4.2; 18.4.9; 18.4.10; 19.4.5; 19.4.6; 19.4.7; 19.4.8; 19.4.9; 19.4.10; 19.4.11; 19.4.12; 19.4.13; 19.4.14; 19.4.15; 19.4.16; 19.4.17; 19.4.18

5 6.4.14; 8.4.17; 8.4.18; 9.4.16; 9.4.17; 9.4.18; 11.4.5; 16.4.15; 17.4.4; 19.4.26; 19.4.27; 19.4.28

6 2.4.10; 4.4.2; 6.4.13; 7.4.4; 8.4.11; 8.4.12; 8.4.13; 8.4.14; 8.4.15; 8.4.16; 9.4.11; 9.4.12; 9.4.13; 12.4.3; 12.4.4; 12.4.5; 13.4.5; 16.4.14; 17.4.3; 18.4.11; 19.4.19; 19.4.20; 19.4.21; 19.4.22

7 7.4.5; 7.4.6; 9.4.14; 9.4.15; 19.4.23; 19.4.24; 19.4.25

- follow advertisement-based recruitment through merit-based selections against all posts with a view to strengthen internal controls on HR
- ensure stringent monitoring and evaluation on key performance indicators, key result areas for achievement of deliverables for improving project outcomes and improved service delivery targets

GOVERNMENT OF THE PUNJAB
PUBLIC FINANCIAL MANAGEMENT REVIEW 2023-24

Articles 120-126 of 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 Punjab Revenue Authority, Board of Revenue, Excise and Taxation Department, Energy Department and Transport Department. Non-tax receipt is also being realized by respective Administrative Departments.

In the financial year 2023-24, the Government of the Punjab relied heavily on the share from the Federal Government for overall budgetary management. Towards the total expenditure of Rs. 3.518 trillion, the Provincial Government received Rs. 2.561 trillion as transfers from Federal Divisible Pool which is a significant component, almost 73% of its total expenditure. In contrast, the provincial government's own tax revenue was Rs. 326.494 billion and non-tax receipt was Rs. 136.832 billion (in total Rs. 463.326 billion) that constitutes only 13.17% of the total expenditure.

The provincial government received Rs. 258 billion as tax receipts through E-pay (online), accounting for 79% of the total tax receipts. Additionally, Rs. 12 billion as non-tax receipts were also collected through E-pay, representing 9% of the total non-tax receipts.

Compared with the previous financial year, an increase of 71.949 billion was noticed in revenue generation by the provincial government in the financial year 2023-24, which indicated an increase of 18% 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 leads to a major re-adjustment in provincial consolidated Fund expenditure. During financial year 2023-24, against the final revised receipts estimates of Rs. 2,664 billion, the Provincial Government's actual receipt from Federal Divisible Pool was Rs. 2,561 billion, indicating a decrease of Rs. 103 billion.

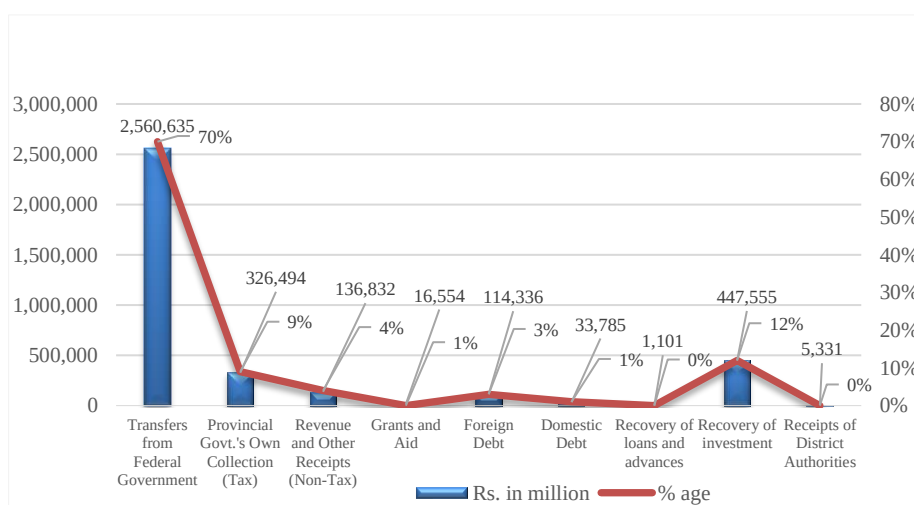
Government of the Punjab – A Financial Glimpse

Tables A&B provide details of receipts and disbursements as well as the overall fiscal position of provincial government Consolidated Fund during 2023-24.

Table-A Composition of Resources

Components	Rs. in million	%age
Transfers from Federal Government	2,560,635	70%
Provincial Govt.'s Own Collection (Tax)	326,494	9%
Revenue and Other Receipts (Non-Tax)	136,832	4%
Grants and Aid	16,554	1%
Foreign Debt	114,336	3%
Domestic Debt	33,785	1%
Recovery of loans and advances	1,101	0%
Recovery of investment	447,555	12%
Receipts of District Authorities	5,331	0%
Total Receipt	3,642,623	

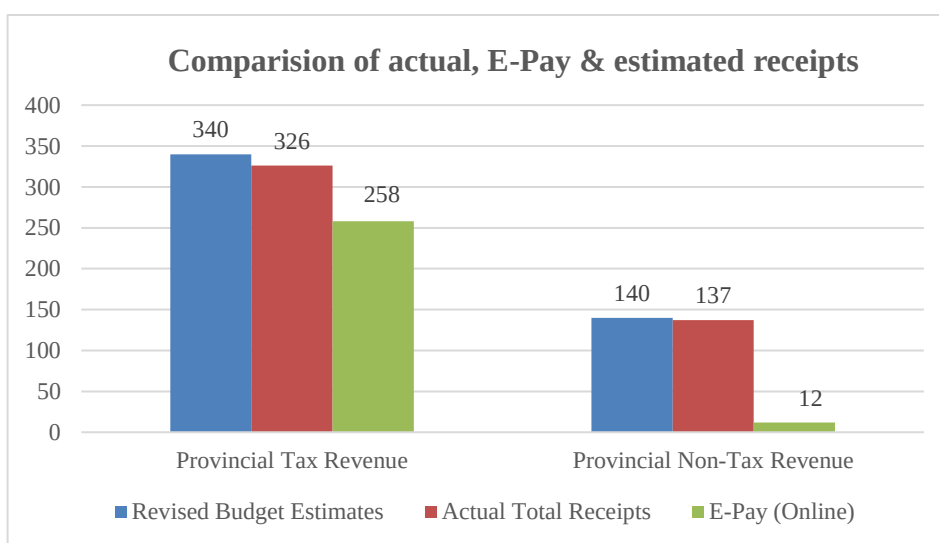
Composition of Resources



Source: Financial Statements 2023-24

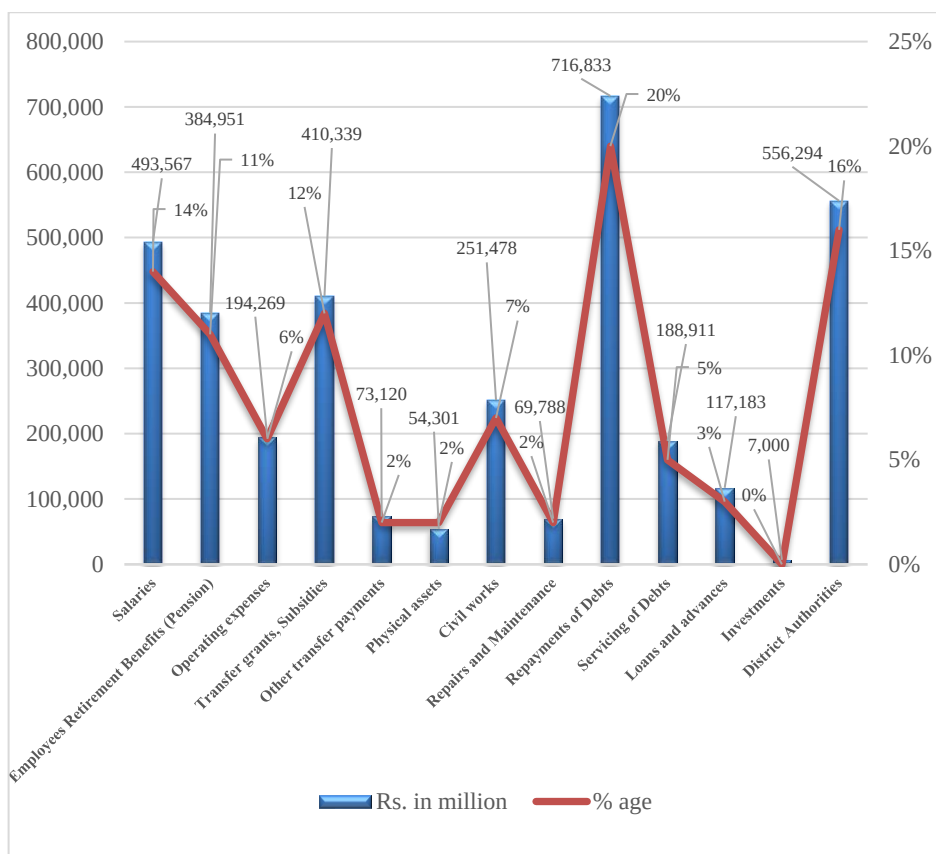
Table-A-2 Tax/Non-Tax Receipts*(Rs. in billion)*

Components	Revised Budget Estimates	Actual Total Receipts	E-Pay (Online)	Percentage of E-Pay Receipts
Provincial Tax Revenue	340	326	258	79%
Provincial Non-Tax Revenue	140	137	12	9%

Tax/Non-Tax Receipts**Table-B Application of Resources**

Components	Rs. in million	% age
Salaries	493,567	14 %
Employees Retirement Benefits (Pension)	384,951	11%
Operating expenses	194,269	6 %
Transfer grants, Subsidies	410,339	12 %
Other transfer payments	73,120	2 %
Physical assets	54,301	2 %
Civil works	251,478	7 %
Repairs and Maintenance	69,788	2 %
Repayments of Debts	716,833	20 %
Servicing of Debts	188,911	5 %
Loans and advances	117,183	3 %
Investments	7,000	0 %
District Authorities	556,294	16 %
Total Expenditure	3,518,034	

Application of Resources



Source: Financial Statements 2023-24

To decrease dependence on transfers from the Federal Divisible Pool 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 vis-à-vis actual tax and non-tax revenue for the year 2023-24 were:

The provincial government's performance was not good in the field of tax collection and collected 4.12% less tax revenue as compared to projections made in revised budget estimates. Similarly, collection under non-tax revenue of provincial government fell short by 2.14% of the projections made in budget estimates.

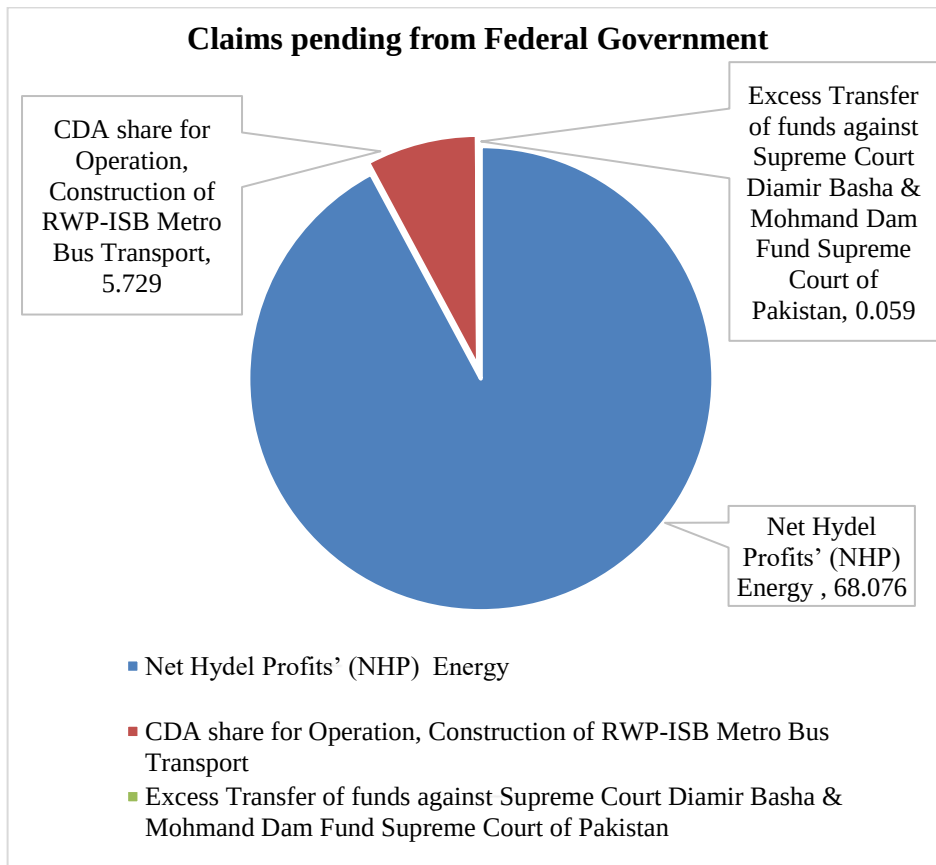
Further, claims of various provincial departments, pending with the Federal Government aggregated to the tune of Rs. 73.864 billion. Detail is as under:

Issues	Department	Amount (Rs. in billion)
Net Hydel Profits' (NHP)	Energy	68.076
CDA share for Operation, Construction of RWP-ISB Metro Bus	Transport	5.729
Excess Transfer of funds against Supreme Court Diamir Basha & Mohmand Dam Fund	Supreme Court of Pakistan	0.059
Total		73.864

Source: Reply of Finance Department against Para No. 2024-0000004508_F00008

Reply of Finance Department against Para No. 2024-0000004508_F00025

Reply of Finance Department against Para No. 2024-0000004508_F00018



Comparison of Application of Resources

An expenditure of Rs. 3,518 billion was incurred during the FY 2023-24. This constituted a decrease of Rs. 3 billion over the previous financial year. The expenditure of Rs. 570 billion was incurred through Asaan Assignment Account (AAA) during the FY 2023-24 which comes to 16% of the total expenditure⁸. Overall macro level comparison of expenses between both financial years was as follows:

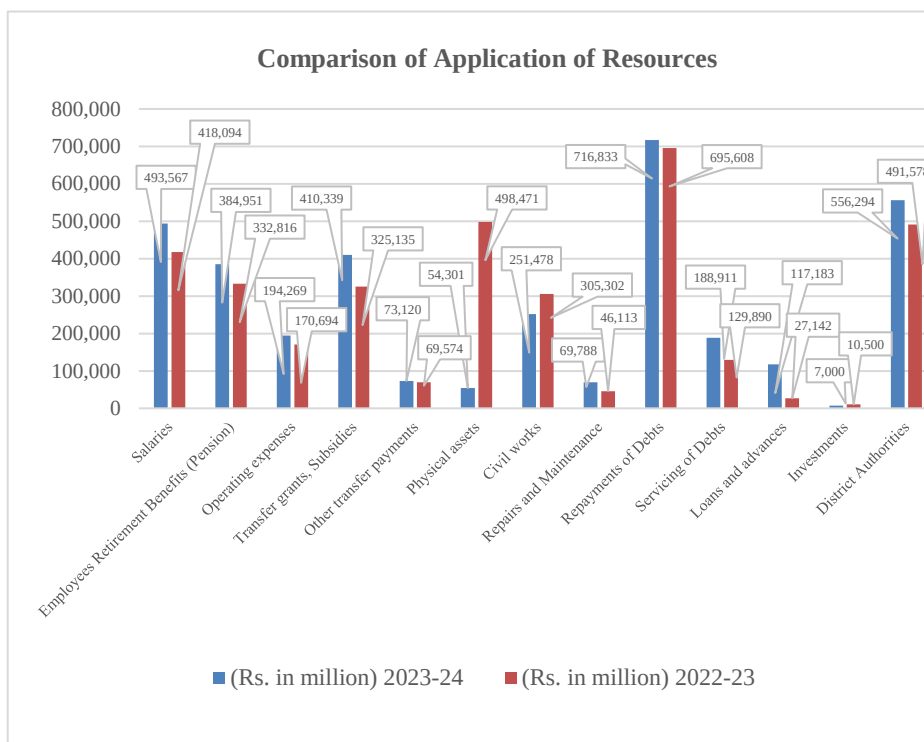
(Rs. in million)

Application of Resources	2023-24	2022-23
Salaries	493,567	418,094
Employees Retirement Benefits (Pension)	384,951	332,816
Operating expenses	194,269	170,694
Transfer grants, Subsidies	410,339	325,135
Other transfer payments	73,120	69,574
Physical assets	54,301	498,471
Civil works	251,478	305,302
Repairs and Maintenance	69,788	46,113
Repayments of Debts	716,833	695,608
Servicing of Debts	188,911	129,890
Loans and advances	117,183	27,142
Investments	7,000	10,500
District Authorities	556,294	491,578
Total Expenditure	3,518,034	3,520,917

The above table shows that significant increase of Rs. 85 billion was seen under the expenditure heads of Transfer grants, subsidies as compared with last year as well as under servicing of debts where-in there was an increase of Rs. 59 billion from the previous financial year.

8 G01191- Assignment Accounts Cheques Finance Account 2023-24

The year wise application is also shown in the Bar Chart (A) for further clarity:



Bar-Chart (A) Comparison of Application of Resources

Key drivers of increased provincial spending include salary & retirement benefits, acquisition of physical assets, execution of civil works, repayment of loans and net interest payments.

Pension payments have been increased by Rs. 52 billion as compared to previous financial year. Pension expenditure was Rs. 36.40 billion in FY 2010-11 and it increased to Rs. 385 billion in FY 2023-24. 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.

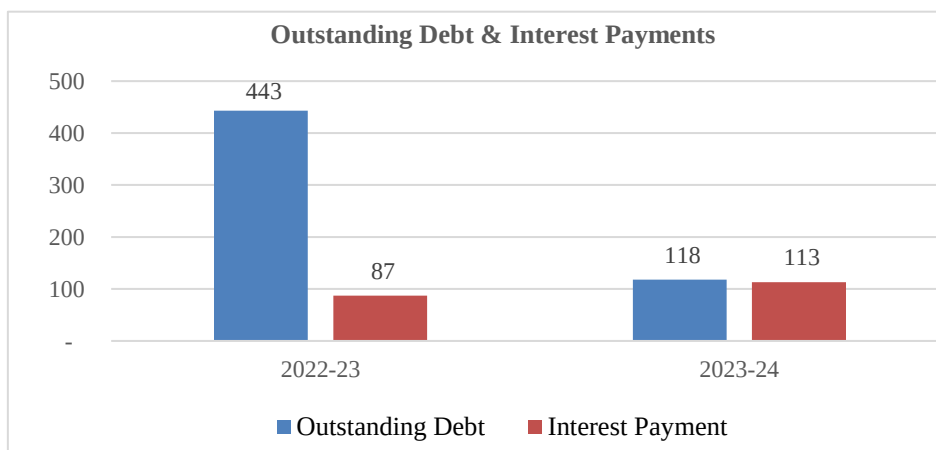
However, to curtail pension expenditure leave encashment leave will be paid at initial pay of the pay scale instead of last pay drawn.

Moreover, Government of the 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.

A positive sign towards domestic debt was noticed as outstanding domestic debt was stood at Rs. 118 billion on 30th June, 2024 as compare to Rs. 443 billion at the end of Financial Year 2022-23, under the Cash Credit Accommodation Account-II (E03202). The markup paid under Grant PC13033 on outstanding debt touched Rs. 113 billion during 2023-24, reflecting a significant increase of 30% as compared to the previous financial year, which was Rs. 87 billion. The provincial food department raised new debt Rs. 33.76 billion during 2023-24 just to cover the markup costs. This underscore growing fiscal pressures, signaling the need for careful debt management and more strategic financial planning to ensure long-term financial stability.⁹

(Rs. in billion)

Financial Year	Outstanding Debt	Interest Payment
2022-23	443	87
2023-24	118	113



9. Source: Finance Account 2023-24, Appropriation Account 2023-24 & Finance Department letter dated 24.06.2024

The expenditure incurred by the government on recurring or non-development expenses and on new initiatives/development expenses is illustrated at Table-A:

Table-A (Rs. in million)

Description	Budget	Expenditure	Saving	%age against total expenditure
Non-Development Expenditure	3,008,588	2,950,028	58,560	84%
Development Expenditure	640,327	568,306	72,021	16%
Total	3,648,915	3,518,334	130,581	

(Source: Appropriation account 2023-24)

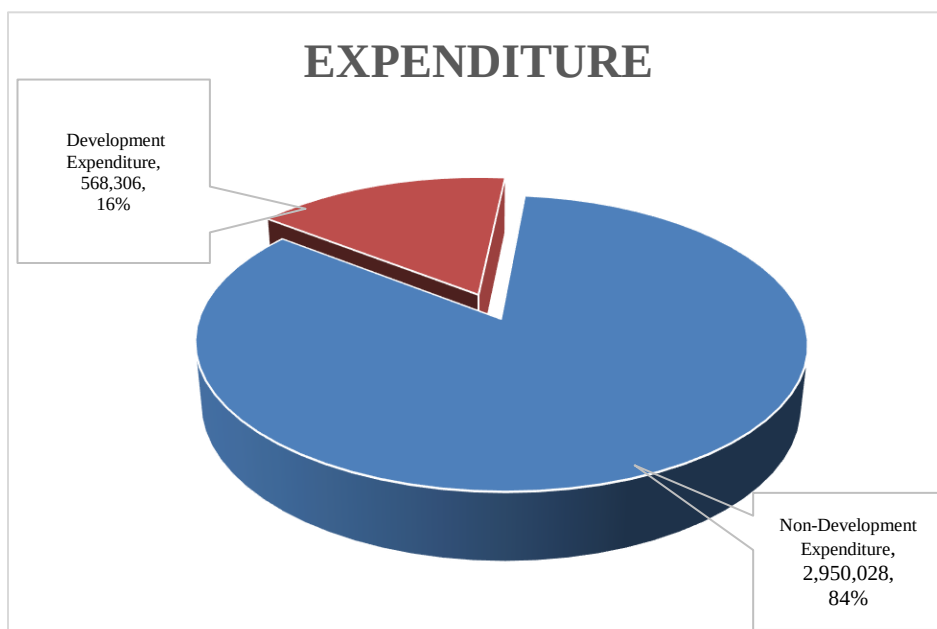


Chart A–Expenditure Breakup

The above chart shows the spending pattern of the provincial government, which is highly skewed towards non-development expenditure. However, the development spending of the provincial government decreased from 17% to 16% in FY 2023-24 as compared to FY 2022-23. Furthermore, the departments could not fully utilize the development funds given to them and thus there was an overall saving of Rs. 72.021 billion which was 11.24% of total funds for development initiatives.

Development Expenditure

The detail of Sector-wise development expenditure is as under:

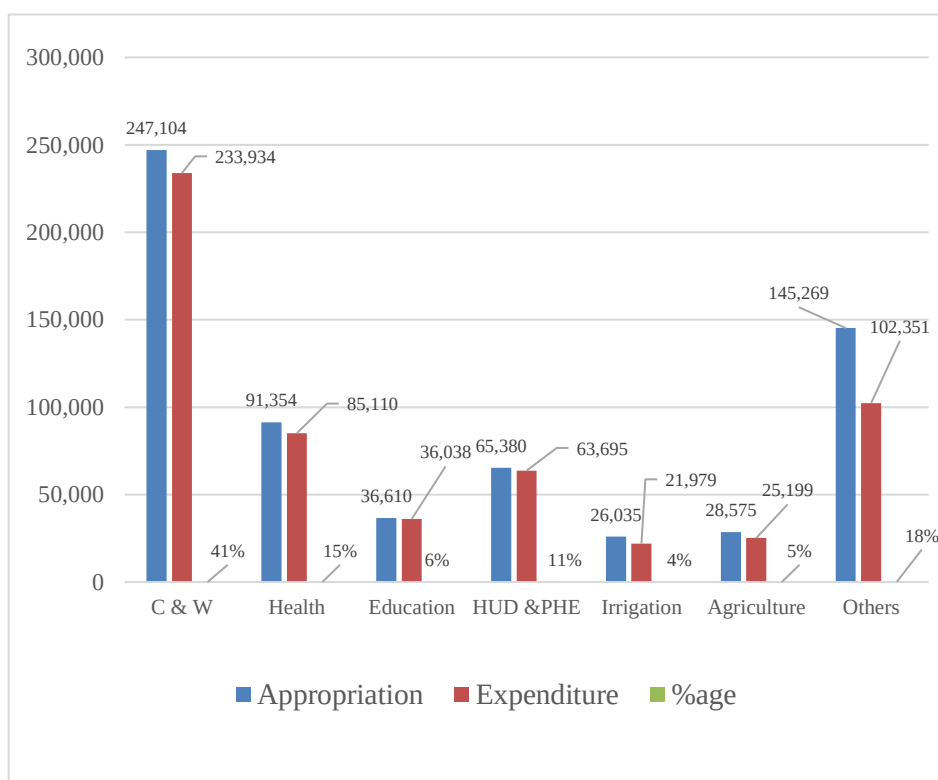
Table-B

(Rs. in million)

Department	Appropriation	Expenditure	%age
C&W	247,104	233,934	41%
Health	91,354	85,110	15%
Education	36,610	36,038	6%
HUD &PHE	65,380	63,695	11%
Irrigation	26,035	21,979	4%
Agriculture	28,575	25,199	5%
Others	145,269	102,351	18%
Total Development Expenditure	640,327	568,306	

(Source: Appropriation account 2023-24)

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 covered almost 73% of the spending which are: Communication & Works 41%, Health 15%, Education 6% and Housing Urban Dev. & Public Health Eng. 11%.

It was notable that although agriculture is considered as an economic driver in Punjab, the spending share of Irrigation Department and Agriculture Department is 4% and 5% respectively. On the other hand, the remaining (others) 18% of spending was divided into departments such as Environmental Protection, Excise & Taxation, Mines & Minerals, Women Development, Forestry, Wildlife & Fisheries Department etc. The priority sectors can be gauged from the budgetary allocations and expenditure patterns prevalent in the different sectors/departments.

Non-Development Expenditure

Salaries and other employee benefits constituted 25%, Repayment of Debts 20% and Servicing of Debts 5% of the total expenditure. Repair & Maintenance was only 2% 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 in this regard fixation of realistic revenue targets are to be pursued.

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.
- Loans & Advances of Finance Account, loans amounting to Rs. 352.875 billion were not recovered from the companies and development authorities.

- Claims of various Provincial Departments amounting to Rs. 73.864 billion are pending with the Federal Government.
- At present, 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 substantially limits the utility of SAP ERP deployed by the CGA for accounting of transactions 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 excessive HR payments will be mitigated.
- Admittedly final figures of the budget contain posting contrary to Chapter 14 of Punjab Budget Manual of which Rs. 3.44 billion pertain to contingencies where budget was released by Finance Department on SAP R/3 whereas the same was not printed in the budget book.
- The departments could not utilize the budget allocation of Rs. 130 billion against the allocated Budget of Rs. 3,649 billion during 2023-24.¹⁰
- The Consolidated Fund Receipts of Government of the Punjab own collection Rs. 463 billion were entered into the SAP system without assigning them to a specific Cost Center or department. This lack of proper categorization raises serious concerns about the authenticity and integrity of the financial records.
- Consolidated Fund Receipt of Rs. 270 billion was received through E-Pay (Online) during financial year 2023-24. However, the reconciliation of online E-Pay receipts was not conducted with concerned departments. Moreover, online receipts amounting to Rs. 10 billion received through E-Pay were either not recorded or inadequately booked/misclassified into the accounts.

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

- 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.
- Establish a policy requiring all receipts to be recorded with a designated Cost Center or department to ensure accurate tracking and accountability.
- There is a need to emphasize the importance of implementing a structured reconciliation process for E-Pay online receipts. Define specific timelines for conducting reconciliations, based on transactions volume and organizational needs. Utilization of software tools for streamlining of reconciliation process.

Government of the Punjab needs to work on improving revenue collection, bring reforms in its budgetary and expenditure management systems to get better value for money. 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.

CHAPTER 1

Public Financial Management Issues

1.1.1 Non-Reconciliation of E-Pay Online Receipts- Rs. 282.141 billion

Rule 5.5.7.1 of Accounting Policies and Procedures Manual (A.P.P.M) requires that all government receipts are transmitted to the SBP as soon as possible. It must be ensured that the arrangements for distribution of daily bank returns (scrolls and supporting receipt vouchers) to the respective accounting offices are in place, and that all bank branches receiving public money are regularly submitting returns.

During the Certification Audit of the Government of Punjab for the Financial Year 2023-24, it was observed that, consolidated fund receipt of Rs. 269,899 million and Public Account Receipt of Rs. 12,242 million was received through E-Pay (Online) during financial year 2023-24. However, the reconciliation of online E-Pay receipts was not conducted with concerned departments, State Bank of Pakistan, Punjab Information Technology Board (PITB), District Account Offices and Commercial Entities (Banks & Micro Finance Institutions). Moreover, online receipts amounting to Rs. 9,979 million received through E-Pay were either not recorded or misclassified into the accounts. Proper reconciliation and classification are essential to ensure that all transactions are accurately reflected in the government's financial statements.

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

Matter was discussed in the clearing house meeting on 15.11.2024 and it was apprised by the representative of Finance Department that all the figures are accurate. However, the audit is of the view that there is non-reconciliation of E-pay receipts with concerned quarters. It was also decided that A.G Punjab and Finance Department will jointly investigate the issues with TORs.

Audit recommends to develop comprehensive guidelines for reconciliation, establishing roles and responsibilities and documentation

requirements. Define specific timelines for conducting reconciliations (e.g., daily, monthly) based on transaction volume and organizational needs. Establish a proper reporting system to address discrepancies found during reconciliations.

1.1.2 *Non-recovery of loan & advances from Companies/ Development Authorities-Rs. 352.875 billion.*

As per Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to the Government, which have to be brought to account, are correctly and promptly assessed, realized, and credited to the Government account.

Scrutiny of Loans & Advances of Finance Accounts of Government of the Punjab revealed that Loans amounting to Rs. 352,875 million were not recovered from Public Sector Companies including waste management companies, Corporate Bodies and Development Authorities. Moreover, Loans & Advances already paid were not recovered yet further loans amounting to Rs. 48,387 million were granted during the financial year 2023-24. Declaration of debts as bad debts could not be ruled out. The Financial Statement was thus hit by breach of adequate disclosure.

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

The Finance Department replied that Government has been extending loans to various public sector entities to make them self-sustainable and commercially viable. Most of these entities are Not-for-Profit and have no income/revenue generation capacity.

Matter was discussed in the clearing house meeting and committee decided that Finance Department will provide the updated position of recoveries if any.

Audit recommends that loans be recovered from the companies to prove their credentials as going concerns and the future threat of default had to be dispelled.

1.1.3 Long outstanding dues not reported as Receivables- Rs. 73.864 billion

As per Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to the Government, which have to be brought to account, are correctly and promptly assessed, realized, and credited to the Government account.

During the Certification Audit of Government of the Punjab for the Financial Year 2023-24, it was observed that the following receivables were outstanding against the Federal Government.

Issues	Department	Amount (Rs. in billion)
Net Hydel Profits' (NHP)	Energy	68.076
CDA share for Operation, Construction of RWP-ISB Metro Bus	Transport	5.729
Excess Transfer of funds against Supreme Court Diamir Basha & Mohmand Dam Fund	Supreme Court of Pakistan	0.059
Total		73.864

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

The Finance Department replied that there exists a long outstanding issue of pending receivables of the Government of the Punjab from the Federal Government. The Finance Department is continuously following up on the said matter.

The matter was discussed in the clearing house meeting on 29 & 30.10.2024. It was decided that the Finance Department would make efforts regarding the realization of such outstanding receivables.

Audit recommends that above mentioned outstanding receivables may be collected and deposited into the Government treasury.

1.1.4 Unreported amount of Punjab Consolidated Funds held in Commercial Bank Accounts Rs. 44.373 billion Non-deposit of Interest-Rs. 2.845 billion

As per Para No. 7 of Finance Department vide Letter No. FD(W&M)1-1/70(Vol-XV)/2021/98 dated 09.06.2023, it has been envisaged that it is mandatory for all Provincial Government entities to

make adequate disclosures to the Finance Department of the balance of funds of public money and profits accrued on such public money placed in the commercial bank accounts at the time of Annual Budget preparation for reconciliation purpose.

During Certification Audit of Government of the Punjab for the financial year 2023-24, it was observed that a sum Rs. 44,373 million was reported to be lying in various commercial bank accounts belonging to different departments as on 13th February, 2024. This situation raises concerns about fiscal mis-management of entities. The Finance Department has previously issued directives (letters dated 1st February, 2024, and 9th June, 2023) emphasizing the necessity for all provincial entities to provide comprehensive disclosures about public funds and accrued profits held in commercial accounts. Moreover, the Finance Department has instructed that any profits accrued must be promptly deposited into the Punjab Consolidated Fund, with detailed notifications regarding the bank accounts involved. Further, updated details regarding the funds in commercial banks was lacking, and a profit amounting to Rs. 2,845 million accrued up to 31st December, 2023 remains unreported and un-deposited into the Consolidated Fund.

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

Clearing house meeting decided that Finance Department will provide the updated position of consolidated fund kept in Commercial Banks and accrued interest thereon up to June 2024.

Audit recommends ensuring prompt compliance with the directive of the committee.

1.1.5 *Non-transfer of Public Account Receipts from Account-V (Education Authority) & Account-VI (Health Authority) to Account-I-Rs. 5.393 billion*

As per Finance Department's letter No.B1-3(120)AGP/2017-18 dated 16.08.2019 regarding the transfer of the amount of Public Account & Consolidated Fund Receipt from District Education Authority Account-V & District Health Authority Account-VI to Government of the Punjab,

Provincial Account-I (Non-Food), Finance Department prescribed that recoveries of overpayment are transferable to Provincial Government Account-I.

Scrutiny of the Public Account of Government of the Punjab for the year 2023-24 revealed that the Public Account Receipts of Rs. 5,393 million up to 30th June, 2024 were not transferred to Public Account of Government of the Punjab, Account-I. This oversight undermines the proper allocation of public funds and raises questions about financial accountability. Timely and accurate transfer of receipts to the correct accounts is essential for maintaining the integrity of public finances and ensuring compliance with financial regulations.

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

The management replied that the Public Account Receipt is required to be transferred by each DAOs on month-to-month basis. This office time to time issued instructions/directions for transfer of PAR from DEA & DHA to Provincial Government Account-I. They replied that Public Accounts balances were not transferred on timely basis due to shortage of cash balances. However, DAOs had taken up the matter with Finance Department in last year for the provision of funds.

It was decided in clearing house meeting that the Finance Department will issue instructions to concerned DAOs for timely transfer of Public Account Receipts from Account- V & VI to Account-I. AG Punjab will provide district wise accumulated pending liability report to Finance Department for provision of additional funds to authorities.

Audit recommends prompt compliance with directions of the committee ensuring that above mentioned retained balances of Public Account of Account-V & VI be transferred to Account-I (Provincial).

1.1.6 Cash Payments of Rs. 1.218 billion through DDO Bank Accounts Opened for Petty Cash only.

Government of the Punjab vide Finance Department letter No.SO(TT)6-1/2021(Pt-III) dated 03.11.2022 agreed to open 85 Nos. of

DDO bank accounts, in terms of Rule 9(1) of the Punjab Treasury Rules read with Rule 2.2 of the Punjab Subsidiary Treasury Rules. DDO bank accounts of Punjab Forest Department shall exclusively be used for petty cash. No regular budgets/funds will be placed in these bank accounts.

During Certification Audit of Punjab Forest Department for the year 2023-24, it was observed that an amount of Rs. 1,218 million was withdrawn from DDO Bank Accounts by Divisional Forest Officers for payments to daily laborers and vendors in violation of aforementioned rules. Moreover, Rs. 20.535 million was expended in excess by the Forest Department as double withdrawal, to daily laborers, payment to government employees, Forest Department employees and individuals registered as businessmen with the FBR.

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

The matter was discussed in a clearing house meeting and it was decided that the Administrative Department would conduct the probe as per prescribed rules.

Audit recommends that the immediate compliance of Finance Department directives on cash handling and bank account operations be ensured, besides recovery of double/excess drawl against specific detections.

1.1.7 *Non-observance of Punjab Procurement Rules-Rs. 2.999 billion*

As per Punjab Procurement Regulatory Authority, S&GAD letter No.L&M(PPRA)1-13(G)/2011/571 dated 28th November 2018 it has been clarified in the letter addressed to Director Budget & Accounts Wildlife & Forestry Department that after 18th amendment, the procurement being devolved subject has to be accomplished in accordance with the legal framework formulated by the province.

During the Certification Audit of Punjab Forest Department for the Financial Year 2023-24, it was observed that expenditure of Rs. 2,998.837 million incurred under the head A03970-Others. The amount of Rs. 2,017.770 million was paid to daily laborers through muster rolls instead

of tendering the services for afforestation activities. This deviation from established procurement procedures resulted in a lack of transparency and potential inefficiencies in the utilization of public funds. Instead of following these rules, the department opted to incur the expenditure through muster rolls, a method not compliant with PPR-2014.

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

The department replied that all the payments to daily wagers have been made on muster rolls as the same procedures prevailed in the department.

The matter was discussed in a clearing house meeting on 22.10.2024. The committee decided that the para will be reported as emphasis of matter in Auditor's Report of Appropriation Accounts of Punjab Forest Department.

Audit recommends that the management should ensure strict compliance with PPR-2014 in all future procurements and hiring of services as clarified by Punjab Procurement Regulatory Authority, S&GAD letter dated 28th November 2018.

CHAPTER 2

AGRICULTURE DEPARTMENT

2.1 *Introduction*

As per the Punjab Government Rules of Business 2011, the Agriculture Department comprises of fourteen attached departments, five autonomous bodies and one company. It has been assigned the business of:

- Agricultural education, training and research.
- Soil fertility & soil conservation.
- Agricultural loans/subsidies.
- Water course conveyance efficiency through improvement of watercourses.
- Market committees and regional markets were set up under the Punjab Agricultural Produce Market Ordinance, 1975 and rules made thereunder in 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 the 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 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	1005	21	12,038.631	9,626.085
2	• Assignments Accounts • SDAs etc. (excluding FAP)	30	17	2,426.593	-
3	Authorities/Autonomous bodies etc. under the PAO	5	2	-	-
4	Foreign Aided Projects (FAP)	3	3	18,269.261	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Agriculture Department for the year 2023-24 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 2023-24 against the total of four grants/appropriations is given below:

(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	723.44	(131.24)	592.21	571.97	(20)
PC21018	24,287.49	(4,649.85)	19,637.64	19,163.81	(474)
PC21030	25,610.27	(25,610.27)	-	-	-
PC22036	25,948.85	2,626.43	28,575.28	25,199.23	(3,376)
Total	76,570.05	(27,764.92)	48,805.13	44,935.00	(3,870.13)

Overview of Expenditure

The final budget of the Agriculture Department for the year ended 30th June, 2024 was Rs. 48,805.13 million. Out of this, the actual expenditure was Rs. 44,935.00 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	50,621,203,000	19,735,773,328	(30,885,429,672)	61.01
Development	25,948,845,000	25,199,229,662	(749,615,338)	2.89
Total	76,570,048,000	44,935,002,990	(31,635,045,010)	41.32

This composition changed due to supplementary grants and surrenders. The variance of the 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	20,229,849,000	19,735,773,328	(494,075,672)	2.44
Development	28,575,279,000	25,199,229,662	(3,376,049,338)	11.81
Total	48,805,128,000	44,935,002,990	(3,870,125,010)	7.93

Anticipated savings not surrendered

As per Para 14.3 of the 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. (3,870.13) million at the close of the year 2023-24 under grants PC21010, PC21018 and PC22036 were not surrendered in time by the Department.

2.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 2,274.50 million were raised during audit of the Agriculture Department. This amount includes recoveries of Rs. 573.15 million as pointed out by the audit. The 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.	Recoveries and overpayments	573.15
2.	Procurement related irregularities	539.03
3.	HR/Employee related irregularities	416.32
4.	Others	746.00
Total		2,274.50

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	% 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 the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance with PAC directives in the Agriculture Department is better than other departments (in comparative terms). However, room for better compliance still exists. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

2.4 AUDIT PARAS

Recoveries and overpayments

2.4.1 Non-recovery of University/Government dues-Rs. 365.20 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 the Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government Account.

During audit of the Agriculture Department Punjab, it was observed that recovery/excess payment of University/Government dues had not been affected resulting in a loss of Rs. 365,195,673 sustained by the public/university exchequer. The details are given in annexure-2.

Audit is of the view that weak financial and supervisory controls on recoveries resulted in accumulation of a huge amount as recoverable.

The matter was reported to the Administrative Department. In DAC meetings held on 26.07.2024, 29.08.2024, 03.12.2024, 11.12.2024, 01.01.2025 and 12.02.2025, the paras at Sr. Nos. 1, 6, 9, 13 & 14 were kept pending for recovery. The paras at Sr. Nos. 5, 8 & 11 were kept pending for compliance. The paras at Sr. Nos. 7 & 20 were reduced to the extent amount shown in annexure. The para at Sr. No. 10 was kept pending for regularization from the Finance Department. The paras at Sr. Nos. 4, 17 & 21 were kept pending for verification of record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends early recovery and fixing of responsibility and imposing penalty on officers/officials at fault for non-recovery besides strengthening of financial and supervisory controls in order to avoid recurrence of such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22 and 2022-23 and 2023-24 vide para numbers 2.4.8, 2.4.3, 2.4.5 and 2.4.5 having financial impact of Rs. 156.40 million,

Rs. 70.49 million, Rs. 4.37 million and Rs. 197.11 million. Recurrence of the same irregularity is a matter of serious concern.

2.4.2 Unnecessary parking of public funds outside Government Treasury in commercial bank account- Rs. 69.98 million

According to Clause II of the austerity issued by the Government of the Punjab, Finance Department vide letter No.FD.SO(GOODS)44-4/2016 dated 09.08.2019, “Placement of funds in Bank Accounts of Entities” unnecessary parking of public funds provided by the Provincial Government from its budgetary allocation in the commercial bank of account of Companies, Authorities, Autonomous Bodies etc. shall not be allowed. Finance Department will release funds to such entities in relevant SDAs or through normal release mode.

During audit of the University of Agriculture, Faisalabad, for the financial year 2022-23, it was noticed that the management made an advance drawl from the SDA for 50 Overseas Ph.D. Scholarships for UAF. Despite the passage of five years, a sum of Rs. 69,984,594 was unduly retained by the management in a commercial account at Meezan Bank, solely to avoid the lapse of budget, in violation of the stated austerity measures.

Audit is of the view that the irregularity occurred due to weak financial controls.

The matter was reported to the Administrative Department. In DAC meeting held on 26.07.2024, the para was kept pending for probe of the matter for parking of funds in Meezan Bank and TORs to disburse the scholarships at Department level. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the amount should be transferred into Government Treasury immediately under intimation to audit besides strengthening of administrative and financial controls.

(PDP No. 2024-0000001270_F00016)

2.4.3 *Non-recovery of Government taxes-Rs. 45.89 million*

According to Income Tax Ordinance 2001, Sales Tax Act 1990 and Punjab Sales Tax on Services Act 2012, the departments are required to deduct/withheld taxes at prescribed rates at the time of payment. As per clause 22-A & b of Stamp Duty Act 1899, contract of stores and material are charged @ twenty-five paisa for every one hundred rupees.

During audit of Agriculture Department Punjab, it was observed that levied taxes amounting to Rs. 45,488,095 were not withheld/deducted while making payments. The details are given in annexure-3.

Audit is of the view that procedural deficiency of non/less deduction of levy able taxes and duties occurred due to weak financial and supervisory controls.

The matter was reported to the Administrative Department. In DAC meetings held on 26.07.2024, 19.08.2024, 29.08.2024, 03.12.2024, 11.12.2024 and 12.02.2025, the para at Sr. No. 1 was kept pending for record verification. The para at Sr. No. 2 was kept pending for seeking explanation from the vendor for deduction of income tax of item no. 3 & 6. The para at Sr. No. 3 was kept pending with the direction that advice be sought from Finance Department. The paras at Sr. Nos. 4 & 8 were kept pending for compliance. The paras at Sr. Nos. 5, 7 & 11 were kept pending for recovery. The para at Sr. No. 6 was kept pending for production of record. The para at Sr. No. 9 was kept pending till clarification from HEC. The para at Sr. No. 10 was kept pending for clarification from FBR. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the due amount be got recovered from the concerned besides strengthening of internal controls on deduction of taxes with its timely deposit into Government Treasury.

2.4.4 *Non deposit of unspent balances into Government Treasury-Rs. 43.08 million*

As per Rule 13 of PARB Rules 2009, Punjab Agricultural Board Fund, all sums received such as donations, endowments and proceeds etc. shall be credited to appropriate accounts as per instructions of the

Government. As per Rule 4.1 of PFR Vol-1, 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 the Agriculture Department Punjab, it was observed that an unspent balance amount of Rs. 43,077,648 was not deposited into Government Treasury till the closing of the financial year June 30, 2023 and June 30, 2024 respectively violating Finance Department instructions. The detail is as under.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00008	Un refunded balances from closed research projects remain in the project manager's bank account, despite appearing in bank statements. These amounts have not been returned to the board or the government	16,493,974
2.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00001	Unspent balances were not recovered because researchers submitted expenditure statements for closed projects without providing their bank statements, and the remaining funds were not refunded to the Board account	12,947,000
3.	Deputy Director Agriculture OFWM Khushab	2017-24	2024-0000002766_F00011	Irregular retention of payment by the WUA despite issuance of final completion certificates	4,819,836
4.	Deputy Director Agriculture OFWM Khushab	2017-24	2024-0000002766_F00010	Unlawful retention of unspent balances of closed water courses work projects	4,405,217
5.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00002	Unspent balances from closed research projects were refunded into the Board Fund account but were not deposited into the Government Treasury by the project manager	3,312,418
6.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00003	Unspent balances refunded by project managers via cheque were not cleared or deposited into the Government Treasury due to the researchers' accounts being dormant	1,099,203
Total					43,077,648

Audit is of the view that lapses of non-deposit of unspent balances of Researcher's Projects occurred due to weak financial and internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 12.02.2025, the para at Sr. No. 3 was kept pending for production of record. The para at Sr. No. 4 was kept pending for

compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility be fixed against the responsible besides timely deposit of unspent balances into Government Treasury. The Administrative Department is also called upon to take up the matter for undue retention of balances at closing of the project period besides strengthening internal and financial controls.

2.4.5 *Loss to government due to charge of residential consumer rates than the rates charged to the department-Rs. 24.70 million*

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. 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 the audit of the Chief Scientist at Ayub Agricultural Research Institute (AARI) Faisalabad for the financial year 2022-23, it was observed that the department paid Rs. 44,149,533.49 for electricity charges for all the houses and offices within AARI at a rate of Rs. 44.217 per unit on a single connection. However, the residences in AARI were supplied electricity through sub-meters from single bulk supply from main meter with domestic rates charged by FESCO, averaging approximately Rs. 19 per unit across different slabs, costing Rs. 19,454,200. Consequently, the department bore an additional burden of Rs. 25.217 per unit for residential connections, resulting in an extra payment of Rs. 24,695,333 on behalf of domestic users from government exchequer, without any lawful authorization by government.

Furthermore, a separate bank account was maintained for billing collection from domestic consumers residing in the AARI colony without getting approval from the Finance Department. Moreover, the amount collected was not applied to the total electricity bill of FESCO but was retained in the account for emergent usage. As at the close of the year, Rs. 5,375,667 was still retained in the bank account from the collections, maintained in National Bank of Pakistan, AARI Branch Faisalabad current account No.4099748828.

Audit is of the view that irregularities of less charging of rate per unit from the residence and unauthorized maintenance of commercial bank accounts occurred due to weak administrative and financial controls.

The matter was further reported to the Administrative Department. In DAC meeting held on 29.08.2024, the para was kept pending for latest position regarding separate meter installation.

Audit recommends that the recovery be got affected from the users of the electricity connections and installation of separate independent meters be ensured to get actual charging of FESCO rates. Moreover, unauthorized opening of commercial bank accounts be got regularized from Finance Department.

(PDP No. 2024-0000000767_F00004)

2.4.6 *Non-recovery on account of overpayment of pay and allowances-Rs. 22.00 million*

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

During audit of the Agriculture Department Punjab, it was observed that recovery of various inadmissible pay and allowances from officials had not been affected resulting in a loss of Rs. 22,004,679 sustained by the public exchequer. The reasons for varying overpayments occurred due to wrong authorization/calculation of pay of inadmissible emoluments in contravention to government instructions and policies. The details are given in annexure-4.

Audit is of the view that lapses of overpayments because of wrong authorization in pay & allowances occurred due to weak financial and supervisory controls.

The matter was reported to the Administrative Department. In DAC meetings held on 26.07.2024, 19.08.2024, 29.08.2024 and 03.12.2024, the para at Sr. No. 1 was kept pending for probe at Administrative Department's level. The para at Sr. No. 3 was kept pending for recovery against point No. 3 & 4 and regularization from Finance Department at point No. 1 & 2. The para at Sr. No. 4 was kept pending for recovery. The para at Sr. No. 5 was kept pending for clarification from Finance Department. The para at Sr. No. 6 was kept pending till clarification from HEC. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that recovery be got affected at the earliest and disciplinary action be taken against the delinquents.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22, 2022-23 and 2023-24 vide para numbers 2.4.8, 2.4.3 and 2.4.5 having financial impact of Rs. 156.40 million, Rs. 70.49 million, Rs. 4.37 million and Rs. 197.11 million. Recurrence of the same irregularity is a matter of serious concern.

2.4.7 Over-payment due to claim accepted beyond agreed percentage, incorrect rate and excess than the contractual amount-Rs. 2.30 million

As per FD's letter No.RO(Tech)FD-18-29/2006 dated 03.03.2005, read with FD's notified template in 2022, 12.5% contractor profit and overhead charges are allowed. Moreover, as per remarks against item No.6(a)(ii)(Concrete), the rate for the item "RCC in slab of raft/strip foundation base slab of column and retaining wall etc." is required to be reduced by Rs. 5.50 per cft and Rs 12 per cft if Chenab sand and local sand is used respectively.

During audit of Muhammad Nawaz Sharif University of Agriculture, Multan for the period 2023-24, Arid Agricultural University,

Rawalpindi for the year 2021-23 and the project “Establishment of National Center of Industrial Biotechnology for Pilot Manufacturing of Bio-products Using Synthetic Biology and Metabolic Engineering Technologies (ENCIB), under University of Agriculture Faisalabad, it was observed that payments were made to contractors without applying a deduction of Rs. 12 per cubic foot (cft) for using local sand instead of the required harrow sand. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00012	Loss due to acceptance of bid by ignoring MRS and approved quantities in 6th running bill without obtaining approval of revised estimates.	1,685,283
2.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00029	Overpayment due to non-reduction of rate by using local sand instead of harrow sand.	619,349
Total					2,304,632

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

The matter was reported to the Administrative Department. In DAC meetings held on 03.12.2024 and 12.02.2025, the para at Sr. No. 1 was kept pending for recovery. The para at Sr. No. 2 was kept pending for production of undertaking that harrow sand was used in projects. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter may be probed at administrative level and recovery be made besides strengthening of administrative and financial controls to avoid recurrence of such excess/overpayments in future.

Procurement related irregularities

2.4.8 Non-transparent award of contract for procurement of Solarization of the University and Microbial Editing and Development Services-Rs. 370.63 million

The Government of Punjab's Services and General Administration Department issued a circular vide No.L&M(PPRA)10-01/2011 on February 10, 2020, stating that public procurement through

prequalification must have at least three prequalified bidders. If fewer than three bidders qualify, the procuring agency must reassess the prequalification criteria to attract more bidders.

During audit of Arid Agricultural University, Rawalpindi for the financial year 2021-23, it was observed that expenditure of Rs. 370,630,862 was incurred in violation of Punjab Procurement Rules. The details are as under:

Sr. No.	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	2021-23	2024-0000001516_F00019	Non transparent award of contract for purchase of microbial editing and development due to pre-qualification of two bidders instead of required three. The management had not devised new modalities to clear the obstructions for attracting desired number of bidders	292,430,862
2.	2021-23	2024-0000001516_F00022	Non transparent award of contract for purchase of Solarization of University due to pre-qualification of two bidders instead of required three. The management had not devised new modalities to clear the obstructions for attracting desired number of bidders	78,200,000
Total				370,630,862

Audit is of the view that non adherence to the Punjab Procurement Rules, 2014 resulted in irregular and uneconomical expenditure.

The matter was reported to the Administrative Department. In DAC meeting held on 03.12.2024, 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 that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

2.4.9 Irregular procurements in violation of PPRA Rules- Rs. 168.40 million

Rule 4 of PPRA Rules 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. Rule 12 (1) of Rules *ibid* 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 public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. The Government of Punjab's Services and General Administration Department issued a circular vide No.L&M(PPRA)10-01/2011 on February 10, 2020, stating that public procurement through prequalification must have at least three prequalified bidders.

During audit of Agriculture Department, it was observed that expenditure of Rs. 168,399,238 was incurred by the management on various procurements. The expenditure was held irregular due to the various irregularities mentioned against the respective formations. The details are given in annexure-5.

Audit is of the view that non adherence to the Punjab Procurement Rules led the expenditure irregular.

The matter was reported to the Administrative Department. In DAC meeting held on 19.08.2024. the para at Sr. No. 8 was kept pending for regularization from Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

HR/Employees related irregularities

2.4.10 Irregular appointments-Rs. 416.32 million

Under the provisions of Rule 17 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974, no post can be filled in without proper advertisement. Further, Recruitment Policy, 2004 does not allow appointment of any person without advertisement and in violation of any procedural formalities laid down in the policy.

During audit of Agriculture Department, it was observed that appointments of university employees were made against criteria/rules and

irrelevant field experience. An amount of Rs. 416,322,836 was paid to the staff on account of irregular appointments. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00011	The quota in the recruitment was not observed and the posts were increased after advertisement.	405,295,688
2.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00005	Appointment of four employees above 62 years of age inconsistent with established rules.	3,480,000
3.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00004	Irregular appointment of legal advisor in violation of instruction of Law & Parliamentary Affairs Department.	1,985,000
4.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00046	Appointment against unrecognized/fake degree	3,803,784
5.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00003	Appointment in excess of advertised posts.	1,758,364
6.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00001	Appointment of Registrar by acting Vice Chancellor without approval of the Syndicate/Chancellor. Moreover, statutory requirement of service length of the officer was not observed.	-
Total					416,322,836

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

The matter was reported to the Administrative Department. In DAC meetings held on 26.07.2024, 03.12.2024 and 12.02.2025, the paras at Sr. Nos. 1 & 5 were kept pending for regularization from the Finance Department. The paras at Sr. Nos. 2 & 6 were kept pending for inquiry at Administrative Department's level. The para at Sr. No. 3 was kept pending for clarification from Law Department. The para at Sr. No. 4 was kept pending as the matter is sub-judice. Further progress was not reported till the finalization of this report.

Audit recommends that the lapse be inquired into besides ensuring remedial measures for seeking regularization of the lapse.

Value for money and service delivery issues

2.4.11 Non-retrieval of illegal encroachment of state land consisting of 541.563 Acres

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 agriculture departments should pursue the matter vigorously for retrieval of the land already encroached upon.

During the audit of Agriculture Department, it was observed that illegal encroachment resulted in a significant loss to the government and was hindering the different research objectives of the department. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Encroached Area (Acre)
1	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00017	352.303
2	Chief Scientist at Ayub Agricultural Research Institute (AARI), Faisalabad	2022-23	2024-0000000767_F00003	189.26
Total				541.563

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

The matter was reported to the Administrative Department. In DAC meeting held on 29.08.2024, the para at Sr. No. 2 was kept pending for taking the matter with Administrative Department. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

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.

Note: The issue was reported earlier also in the Audit Report for Audit Years 2023-24 vide para number 2.4.20. Recurrence of the same irregularity is a matter of serious concern.

Others

2.4.12 Grant of subsidies to ineligible farmers-Rs. 480.58 million

Under the PC-I "Promotion of Mechanized Agriculture for Increasing Crop Productivity," farmers eligible for financial assistance must own a tractor of at least 50 HP and possess or lease up to 25 acres in canal irrigated areas or 50 acres in barani areas.

Under the NPIW-II, eligible applicants must own a tractor capable of operating a LASER unit, hold up to 12.5 acres of land, agree to provide LASER land leveling services annually, and have not previously received similar assistance.

During the audit of Agriculture Department, it was observed that payments of Rs. 480,576,566 (Annexure-6) were disbursed under the schemes "Promotion of Mechanized Agriculture for Increasing Crop Productivity" and "National Program for Improvement of Watercourses in Pakistan (Phase-II) NPIW-II." These funds were allocated to selected farmers who were not eligible for the facilities. The ineligibility stemmed from violations of the selection criteria specified in the PC-I like own a tractor of at least 50HP and possess or lease upto 25 acres in canal irrigated area or 50 acres in barani area and the advertisement.

Audit is of the view that weak supervisory and internal controls led irregular drawl of subsidy.

The matter was further reported to the Administrative Department. In DAC meeting held on 19.08.2024, the paras at Sr. Nos. 1 to 3 were kept pending for probe at Administrative Department's level. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter required to be probed at administrative level and recovery be made from the person(s) at fault besides strengthening of internal controls.

2.4.13 Irregular engagement and extension of daily wage/work charge/contingent paid staff-Rs. 223.44 million

As per para 4 (x) & (xii) of S&GAD Policy “Frame Work, work charged employees 2021” issued vide No.SO(ERB)5-44/2019/WC-DW-Policy dated: 29.01.2021, in case of extreme necessity, the extension to work charge employees be made through speaking orders containing reasonable justification after obtaining approval. Such approval shall be accorded by the authority next higher to the hiring authority before the expiry of 90 days.

During the audit of Agriculture Department, it was observed that an amount of Rs. 223,437,133 was paid to contingent paid staff/daily wagger/work charge employees. Audit observed that contingent paid employees were working in the office for more than 90 days but approval of the next higher authority was not sought. The extension to work charged hiring shall not have been made in any case for more than two times but it was noticed that this was not being followed by the management which is gross violation of the above said policy of the Government.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00012	219,860,757
2.	Chief Scientist, Agriculture Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00003	2,740,997
3.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00016	835,379
Total				223,437,133

Audit is of the view that weak management, supervisory and financial controls led the irregularity.

The matter was reported to the Administrative Department. In DAC meeting held on 03.12.2024, the para at Sr. No. 1 was kept pending for regularization from Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the

finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility should be fixed for non-adherence of Government instructions and matter should be inquired at administrative level under intimation to Audit besides regularization of the matter from Finance Department and strengthening of financial and internal control system.

2.4.14 Irregular payment of initial payment of subsidy without sowing the seed-Rs. 31.31 million

According to paragraph 5.4 of PC-I for the National Oilseed Enhancement Program (NOEP), a subsidy of Rs 5000 per acre, up to a maximum of 20 acres, was to be provided to farmers. Per annex-13 of PC-I, the verification of the farmer's crop for subsidized seed sowing will be conducted by field staff. This verification process will utilize the agri-smart app, which includes a GPS-based mechanism for oilseed verification, gathering all information in real-time on a web portal. This practice is already in place in the province.

During audit of Project Director National Oilseed Enhancement Program (NOEP) for the financial year 2020-23, it was observed that as per advertisement, the initial payment of Rs. 1000 per acre was made to each farmer. But the residual payment in respect of sunflower, canola and sesame was not made to these farmers because field staff of the Agriculture Department could not verify the sowing of oily seeds given to these farmers. It appeared that farmers after obtaining initial seed money of Rs. 1000 did not cultivate the seed in the land. The amount of initial seed money given in shape of subsidy was misused.

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

The irregularity was pointed out in May 2024. The management stated that amount was not paid due to non-verification of the oil seed crop and non-availability of crop. The reply clearly indicates that crop was not available and seed was not sown and initial money was misused.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter should be investigated at administrative level to fix responsibility besides regularization of irregularity from competent authority.

(PDP No. 2024-0000001547_F00001)

2.4.15 Irregular expenditure on use of POL-Rs. 10.67 million

All matters of vehicles running with the Govt. organizations should always be kept in order as required in appendix-14 of PFR Vol-II. Moreover, a maximum monthly limit of POL (150 liters per month) for the consumption for Deputy Secretaries was fixed by the government as per instructions issued by the Chief Secretary to Govt. of the Punjab vide letter No.PA/DS(G)1-57/90 dated 03.7.1991.

As per notification No. MNS-UAM/TR/377/874 dated 10.01.2024 issued by University regarding control over expenditure in use of official vehicles ceiling limit is upto 115 liters per month.

During audit of Agriculture Department, it was observed that an amount of Rs. 10,674,978 was drawn by the department on account of POL for the vehicles which did not exist on the strength of the department. Further, excess use of POL was drawn for the vehicles than prescribed ceiling. Furthermore, POL was drawn without maintaining Log books of the vehicles. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00015	Unauthorized use of vehicles not on the strength of Department	5,592,461
2.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00011	Excess consumption of POL by using extra vehicle instead of allocated vehicle against university vehicle assignment policy	1,883,472

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
3.	Director General Water Management, Lahore	2022-23	2024-0000000766_F00008	Unauthorized use of vehicles not on the strength of Department	952,590
Total					10,674,978

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

The matter was reported to the Administrative Department. In DAC meeting held on 12.02.2025, the para at Sr. No. 2 was kept pending for recovery. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter should be inquired to fix the responsibility against the concerned and regularization from Finance Department besides recovery of excess POL than prescribed limit be made from the concerned.

2.5 PARAS TAKEN FROM PERFORMANCE AUDIT REPORT ON MARKET SMART SUBSIDIES ON AGRICULTURE INPUT FOR THE PERIOD 2017-18

2.5.1 *Unauthorized payment to mobilink bank-Rs. 117.00 million*

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

During Performance audit on Market Smart Subsidies on Agriculture Inputs for the period 2017-18, it was observed that as per targets and financial implication of the scheme of subsidy on oil seed approved by the Chief Minister of the Punjab for Rs. 500 million was allocated under head A05120 for subsidy on oil seed scheme. An amount of Rs. 117,000,000 was paid to Mobilink Microfinance Bank which was utilized for potash fertilizer instead of oil seed scheme.

The lapse occurred due to weak management and supervisory internal controls failure.

The matter was brought to the notice of the DDO in November 2018. It was replied that in order to achieve the objectives of scheme, initial PKR 1,000 million to oil Seed (Canola/sunflower)/beneficiary was paid by MMBL. PKR 117 million was paid to Mobilink vide addendum, which MMBL already disbursed to Oil seed growers.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.09.2022, the para was kept pending for approval of Finance Department.

Audit recommends to fix the responsibility for irregularity besides getting the matter regularized from the Finance Department.

(AIR Para No. 03)

**2.6 PARAS TAKEN FROM THE PERFORMANCE AUDIT
REPORT ON THE ACCOUNTS OF PUNJAB
RESILIENT AND INCLUSIVE AGRICULTURE
TRANSFORMATION (PRIAT)
FOR THE PERIOD 2023-24**

2.6.1 *Excess payment for constructing at higher than the approved cost per meter-Rs. 548.92 million*

As per Implementation Procedure for Improvement of watercourse, clause (vii) states that the DA(OFWM)/DDA(OFWM)/competent authority will accord Technical Sanction (TS) of the entire cost of the construction material (government share only). The TS may only be revised based on proper justification.

During audit execution of the PRIAT project, it was observed that an amount of Rs. 548,921,000 was paid in excess than technical sanction. It was further noticed that the planned lengths of watercourses were not fully constructed and the partially constructed lengths of watercourses were paid in excess.

Audit is of the view that lapse occurred due to weak supervisory and financial internal controls which resulted into excess payment for constructing at higher than the approved cost per meter.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter needs investigation besides recovery of the overpayment and strengthening of internal as well as financial controls to avoid such lapses in the future.

(PDP No. 2024-0000003282_F00006)

2.6.2 *Non implementation of seeds/plants provision-Rs. 36.00 million*

As per Annual Project Steering Committee meetings latest of which held on 17.11.2023; an accumulated target for provision of seeds/plant for an area of 1200 acre was set with an allocated cost of Rs. 36.0 million.

During the course of audit execution of the PRIAT, it was observed that 1,200 sites were earmarked for provision of seeds and plants at subsidized rates for four districts. However, no progress on the implementation was observed and target remain aloof from being achieved.

Audit is of the view that lapse occurred due to weak supervisory and financial internal controls which led to lack of managerial commitment, less effective implementation mechanism and lack of efficient management practices are resulting in non-achievement of targets of the project.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends review of existing procedures, and introducing more stringent measure to improve the efficiency of this sub-component to achieve targets more effectively.

(PDP No. 2024-0000003282_F00024)

CHAPTER 3 BOARD OF REVENUE

3.1 *Introduction*

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

The following are the main functions of the Board of Revenue:

- It is the controlling authority in all matters connected with the administration of land, land taxation, land revenue, preparation, updating, and maintenance of records.
- It is the highest Revenue Court and custodian of the rights of land of all the right-holders in the province.
- It exercises general superintendence and control over the Revenue Officers and Revenue Courts in the province and has suo-moto jurisdiction.

Audit Profile of Board of Revenue

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	591	25	7,738.56	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	4	1	-	-
3	Authorities/Autonomous bodies etc. under the PAO	1	1	4,183.61	-
4	Foreign Aided Projects (FAP)	1	1	8,041.13	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The appropriation accounts of the Board of Revenue for the year 2023-24 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 2023-24 against the total of ten grants/appropriations is given below:

(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)
PC21002	8,547.62	(1,633.33)	6,914.29	6,383.26	(531.03)
PC21004	410.59	(261.16)	149.43	172.87	23.44
PC21006	129.82	(15.77)	114.06	106.90	(7.16)
PC21009	22.73	(15.85)	6.88	6.88	(0.01)
PC21010	15,078.67	(3,336.59)	11,742.08	11,318.53	(423.55)
PC21031	1,377.99	2.41	1,380.40	1,384.81	4.41
PC22036	5,913.14	2,906.75	8,819.89	3,045.10	(5,774.79)
PC12043	30,000.00	(30,000.00)	-	-	-
PC13043	50,000.00	10,000.00	60,000.00	60,000.00	-
PC16046	0.43	(0.43)	-	-	-
Total	111,480.99	(22,353.96)	89,127.03	82,418.34	(6,708.69)

Overview of Expenditure

The final budget of the Board of Revenue for the year ended 30th June, 2024 was Rs. 89,127.03 million. Out of this, the actual expenditure was Rs. 82,418.34 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	75,567,850,000	79,373,242,580	3,805,392,580	5.04
Development	35,913,140,146	3,045,100,478	(32,868,039,668)	91.52
Total	111,480,990,146	82,418,343,058	(29,062,647,088)	26.07

This composition changed due to supplementary grants and surrenders.

The variance of the 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	80,307,141,865	79,373,242,580	(933,899,285)	1.16
Development	8,819,888,612	3,045,100,478	(5,774,788,134)	65.47
Total	89,127,030,477	82,418,343,058	(6,708,687,419)	7.53

Anticipated savings not surrendered

As per para 14.3 of the 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. (6736.53) million at the close of the year 2023-24 under grants, PC21002, PC21006, PC21009, PC21010 and 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. 27.84 million for the year 2023-24 under grants PC21004 & PC21031 had not been got regularized so far. This was breach of legislative control over appropriations.

3.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 1,196.64 million were raised during audit of the Board of Revenue. This amount includes recoveries of Rs. 674.34 million as pointed out by the audit. The 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.	Recoveries and overpayments	674.34
2.	Procurement related irregularities	17.37
3.	Others	504.93
Total		1,196.64

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	1987-88	7	3	4	43
2.	1988-89	08	02	06	25
3.	1989-90	41	12	29	29
4.	1990-91	10	3	7	30
5.	1991-92	03	0	03	0
6.	1992-93	15	6	9	40
7.	1993-94	23	4	19	17
8.	1994-95	23	3	20	13
9.	1996-97	31	6	25	19
10.	1997-98	43	9	34	21
11.	1998-99	77	26	51	34
12.	1999-00	71	20	51	28
13.	2000-01	198	40	158	20
14.	2011-12	3	0	3	0
Total		553	134	419	24
Note: The Audit Report years missing in the above table were either due to non-inclusion of the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance with PAC directives in the Board of Revenue Department is not satisfactory and needs improvement. However, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

3.4 AUDIT PARAS

Recoveries and overpayments

3.4.1 Irregular payment of Pay and allowances-Rs. 477.53 million

Finance Department vide letter No. FD.SR-I/9-46/2015, dated 26.09.2016, instructed all departments to ensure that additional charges may not be assigned to an officer for the second spell of three months without prior consultation with the Finance Department. Further, Rule 2.31 (a) of PFR Vol-I states that a drawer of bills for pay, allowances, contingent, and other expenses will be held responsible for overcharges, frauds, and misappropriations.

During the audit of the following entities, it was observed that an unauthorized payment of Rs. 477,528,430 was made by the management to various officers on account of pay and allowances without admissibility, authorization and in contravention to Government policies. The detail is given as follows:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00026	Irregular payment of allowances	360,224,362
2.	Senior Member Board of Revenue	2023-24	2024-0000002768_F00028	Unjustified payment of salaries to project staff since 2021	71,505,000
3.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00027	Unauthorized Payment of Head Quarter Allowance	35,652,217
4.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00019	Unauthorized granting of additional charge and payment of additional charge allowance	10,146,851
Total					477,528,430

Audit is of the view that weak management and internal controls on payroll resulted in irregular payments of pay and allowances.

The matter was further reported to the Administrative Department. In DAC meetings held on 18.12.2024 and 03.01.2025, The paras at Sr. Nos. 4, 1 & 3 were kept pending for obtaining clarification from Finance Department. The para at Sr. No. 2 was kept pending for compliance. Further

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

Audit recommends to affect recovery besides strengthening the internal and supervisory controls on payment of pay and allowances along with fixing responsibility against those held responsible.

Note: The issue was reported earlier in the Audit Report for Audit Year 2022-23 and 2023-24 vide para number 3.4.4(2) and 4.4.2, having a financial impact of Rs. 7.06 million and 83.53 million, respectively. The recurrence of the same irregularity is a matter of serious concern.

3.4.2 Non-deduction of taxes-Rs. 193.13 million

PST on Services was required to be deducted while making payments to the service providers. Moreover, Section 236A of the Income Tax Ordinance 2001 provides that advance tax should be deducted @ 10% of the gross sale price of any property or goods sold by auction. Furthermore, The Professional Tax is administered under the provisions of The Punjab Finance Act 1977 and the Punjab Professions and Trade Tax Rules 1977.

During the audit of the following entities, it was observed that an amount of Rs. 193,126,311 on account of advance income tax on auction, Professional Tax, and PST was not deducted at source from the payments of suppliers/service providers. The details are as follows:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00004	Non/less deduction of Punjab sales tax.	152,174,995
2.	Senior Member Board of Revenue	2023-24	2024-0000002768_F00015	Non-recovery of Income tax on successful bidding	35,369,000
3.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00015	Non deduction of professional tax	3,418,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
4.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00008	Non-recovery of Advance Tax on Auction	2,164,316
Total					193,126,311

Audit is of the view that the lapse occurred due to weak internal controls on taxation and oversight on the part of withholding agents.

The matter was further reported to the Administrative Department. In DAC meetings held on 18.12.2024 and 03.01.2025, The para at Sr. No. 1 was kept pending with the direction to obtain the clarification from PRA. The para at Sr. No. 4 was kept pending and directed the department to provide the CPR's. The para at Sr. No. 3 was kept pending for recovery. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the leviable taxes be recovered from the concerned and deposited into the Government Treasury.

Note: The issue was reported earlier in the Audit Report for Audit Year 2023-24 vide para 4.4.1, having the financial impact of Rs. 276.67 million. The recurrence of the same irregularity is a matter of serious concern.

3.4.3 Non-deposit of imposed recovery-Rs. 3.68 million

As per order no. PLRA/HR/2024/3571 dated 09.02.2024, the authority imposed major and minor penalties on various officers and officials vide inquiry no. PLRA/HR-EO/2021/3675 dated 26th March, 2021.

During the audit of the office of Punjab Land Record Authority, Lahore for the financial year 2023-24, it was noticed that an amount of Rs. 3,677,503 is still outstanding against the officers/officials who have been penalized by the Authority on the ground of misconduct and corruption.

Audit is of the view that there are weak management and internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 18.12.2024, the para was kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends to affect recovery besides strengthening the internal and supervisory controls.

(PDP No. 2024-0000002751_F00006)

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 4.4.3 having the financial impact of Rs. 19.17 million. The recurrence of the same irregularity is a matter of serious concern.

Procurement related irregularities

3.4.4 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 17.37 million

As per Rule 9 of PPRA Rules 2014, a procuring agency shall announce appropriately 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 of Rules ibid, 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.

During the audit of various formations of BOR, it was observed that an expenditure of Rs. 17,373,614 was incurred on the purchase of various items and services under different heads of accounts in violation of Punjab Procurement Rules 2014. The details are as follows:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Senior Member Board of Revenue	2023-24	2024-0000002768_F00017	Utter violation of law in hiring consultants on short consultancy even after raising of objection by audit	10,672,333
2.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00012	Irregular payment on Courier Services provided by the TCS	2,353,510

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
3.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00020	Irregular expenditure on the purchase of lubricant (Being nonfuel items)	2,031,707
4.	Senior Member Board of Revenue	2023-24	2024-0000002768_F00020	Unauthorized hiring of services for scanning without observing the PPRA	1,341,950
5.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00022	Irregular expenditure on video of "E-Registration and ISO Certification video" without tender	974,114
Total					17,373,614

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

The matter was further reported to the Administrative Department. In DAC meetings held on 18.12.2024 and 03.01.2025, the paras at Sr. Nos. 1, 3 & 4 were kept pending for compliance. The para at Sr. No. 2 was kept pending for regularization from the Finance Department. The para at Sr. No. 5 was kept pending with the direction to provide prequalification of firms by DGPR and certificate issued by ISO. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 4.4.4, having the financial impact of Rs. 131.29. The recurrence of the same irregularity is a matter of serious concern.

Others

3.4.5 *Non-adjustment of advances given to ARCs-Rs. 480.13 million*

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

During the audit of the Punjab Land Record Authority (PLRA) for the financial year 2023-24, it was observed that an amount of Rs. 480,127,505 had been disbursed as advances to ARCs, but the adjustment of these advances had not been made within the financial year. Furthermore, the necessary records, such as vouchers and cash books, were unavailable at the headquarters. Advances were typically provided for specific purposes and should be settled or adjusted within a reasonable timeframe. The failure to do so raises concerns about potential financial discrepancies and misuse of funds.

The lapse occurred due to weak administrative and internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 18.12.2024, the para was kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

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

(PDP No. 2024-0000002751_F00005)

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 4.4.10 having the financial impact of Rs. 231.67 million. The recurrence of the same irregularity is a matter of serious concern.

3.4.6 *Utilization of funds without deposit in treasury and excess payment made to lawyer beyond the policy of SNR-Rs. 24.80 million*

Article 118 of the Constitution of the Islamic Republic of Pakistan states that “All revenues received by the Provincial Government, all loans raised by that Government, and all moneys received by it in repayment of any loan, shall form part of a consolidated fund, to be known as the Provincial Consolidated Fund. Supreme Court of Pakistan decision in C.A No. 1216/2015 prohibits the hiring of private lawyers or counsels in the government department. Notification No. SO(ERB)5-44/2019/WC-DW-Policy dated 29-01-2021 prescribes the policy for hiring of daily wager

employee. Further, Section 32 of the Law Manual read with Supreme Court of Pakistan decision in C.A No. 1216/2015 prohibits the hiring of private lawyers or counsels in government department. 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. Supreme Court in Judgments reported as PLD 2017 SC 121, PLD 2012 SC 132, 2015 SCMR 810, held that in presence of Advocate General/ Attorney General Officer, the Government Departments cannot engage private counsels for contesting cases before High Court and Supreme Court.

During the audit of the Senior Member Board of Revenue for the year 2023-24, it was observed that the Settlement Branch disbursed Rs. 24,796,654 contrary to the law manual and guidelines issued by the Supreme Court of Pakistan. The details are as under:

Sr. No.	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	2024-0000002768_F00016	Unjustified utilization of funds without deposit in treasury	21,896,654
2.	2024-0000002768_F00019	Excess payment made to lawyer beyond the policy of SNR	2,900,000
Total			24,796,654

Audit is of the view that the lapse occurred due to ignorance of law and non-existence of internal control.

The matter was reported to the Administrative Department. In DAC meeting held on 03.01.2025, the paras at Sr. Nos. 1 & 2 were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that a complete probe for blatant violation of law and regularization of matter after completing the record relating to cash book or vouchers besides recovery be made from the concerned for the payment beyond the law.

CHAPTER 4

EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT

4.1 *Introduction*

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

The Excise, Taxation, and Narcotics Control Department is primarily responsible for the collection of the following provincial levies/taxes in the province of 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).
- Farmhouse tax

The Excise, Taxation, and Narcotics Control Department is also responsible for the collection of the 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 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	123	18	1,407.86	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	-	-	-	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The appropriation accounts of the Excise, Taxation and Narcotics Control Department for the year 2023-24 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 2023-24 against the total of five grants/appropriations is given below:

(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)
PC21001	17.62	(1.64)	15.98	10.48	(5.50)
PC21003	1,729.52	27.42	1,756.93	1,615.80	(141.14)
PC21007	587.89	63.55	651.44	542.44	(109.00)
PC21008	1,005.22	(8.25)	996.97	838.67	(158.30)
PC21010	216.69	73.51	290.19	284.47	(5.72)
Total	3,556.94	154.58	3,711.51	3,291.86	(419.66)

Overview of Expenditure

The final budget of the Excise, Taxation and Narcotics Control Department for the year ended 30th June, 2024 was Rs. 3,711.51 million. Out of this, the actual expenditure was Rs. 3,291.86 million. The breakup of current and development expenditure is given below:

<i>(Amount in Rupees)</i>				
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	3,556,936,000	3,291,855,792	(265,080,208)	7.45
Development	0	0	0	0.00
Total	3,556,936,000	3,291,855,792	(265,080,208)	7.45

This composition changed due to supplementary grants and surrenders.

The variance of final grant and actual expenditure is given below:

<i>(Amount in Rupees)</i>				
Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	3,711,514,000	3,291,855,792	(419,658,208)	11.31
Development	0	0	0	0.00
Total	3,711,514,000	3,291,855,792	(419,658,208)	11.31

Anticipated savings not surrendered

According to para 14.3 of the 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. (419.66) million at the close of the year 2023-24 under grants PC21001, PC21003, PC21007, PC21008 and PC21010 were not surrendered in time by the department.

4.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 60.41 million were raised during audit of the Excise, Taxation and Narcotics Control Department. This amount includes recoveries of Rs. 5.51 million as pointed out by the audit. The 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.	Recoveries and overpayments	5.51
2.	HR/Employee related irregularities	6.16
3.	Financial Matters	48.74
Total		60.41

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

The 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 the Audit Department regarding any discrepancy.

During the previous years, the Audit Report(s) on the accounts of Government of the Punjab, Excise and Taxation Department were not discussed in PAC meeting. Therefore, the status of compliance with PAC directives is nil. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

4.4 AUDIT PARAS

Recoveries and overpayments

4.4.1 Non recovery of Punjab Sale Tax on issuance of excise licenses-Rs. 5.51 million

According to Section 76A of the Punjab Sales Tax act 2012 states that Power to restrain certain authorities. The Authority may, with the approval of the Government and by notification in the official Gazette, require that any authority competent to issue or renew a license or to grant permission to any person to engage in an economic activity which is a taxable service, shall not issue or renew such license or grant permission unless the licensee or the grantee furnishes the evidence that he is a duly registered person under section 25, Section 26 or Section 27 of the Act. Further According to Punjab sales tax act 2012 Sr. No. 13 of Second Schedule (Taxable Services) Franchise service including intellectual property rights services and licensing services @ 16%.

During the audit of accounts of Director General Excise & Taxation Punjab, Lahore for the financial year 2023-24, it was observed that Punjab Sales Tax of Rs. 5,151,200 on licensing services was not deducted from the recipients of these services. This tax should have been deducted, as licensing services are taxable under the Punjab Sales Tax on Services Act 2012.

Audit is of the view that weak supervisory and internal controls resulted in non-deduction of taxes.

The matter was pointed out in September 2024. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to recover the amount of Punjab Sales Tax at the time of issuance and renewal of licenses/permits.

(PDP No. 2024-0000003928_F00004)

HR/Employees related irregularities

4.4.2 Un-authorized payment of multiple allowances-Rs. 6.16 million

According to the letter No.FD.SR.1/28-1/2003 from the Government of the Punjab Finance Department, dated December 27, 2004, the Governor of Punjab approved an increase in the computer allowance for computer personnel. Specifically, the computer allowance for Key Punch operators, Key Punch verifying operators, and data entry operators was enhanced from Rs. 450 to Rs. 750 per month, effective immediately. All other terms and conditions for granting this allowance remained unchanged. According to Rule 2.31 of PFR-Vol-I that a drawer of pay and allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriations.

During the audit of accounts of Director General Excise & Taxation Punjab, Lahore for the financial year 2023-24, it was observed that an amount of Rs. 6,160,255 was paid to employees for non-admissible allowances, such as, computer allowance, conveyance allowance and executive allowance. Additionally, two employees were dismissed due to unauthorized absence, but the department failed to stop their salaries and recover the paid amounts.

Audit is of the view that unauthorized payment of pay & allowances was made due to non-observance of government instructions and weak internal controls.

The matter was pointed out in September 2024. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the stated amount be recovered from the concerned and deposited into government treasury besides strengthening of internal controls.

(PDP No. 2024-0000003928_F00012)

Financial Matters

4.4.3 *Un-justified and irregular payment to urban units without fulfilling the already pointed irregularities- Rs. 42.44 million*

According to the Service Level Agreement (SLA) between the Government of Punjab and Urban Unit:

- Clause 1.1: Urban Unit must deliver services as outlined in the SLA.
- Clause 1.2: Payments are conditional upon the Government of Punjab's satisfaction, verified by an authorized representative.

During the audit of accounts of Director General Excise & Taxation Punjab, Lahore for the financial year 2023-24, it was observed that payment of Rs. 42,440,000 was made to a service provider on May 31, 2023 for IT maintenance and services. However, the service provider failed to deliver the services, including centralizing the UIPT database, rationalizing zones and improving performance before receiving payment.

Furthermore, the service provider did not address existing anomalies, such as incorrect categorization, misclassification of godowns, and lack of evidence for fulfilling certain requirements. These issues have likely caused significant financial losses to the government over the past decade.

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

The matter was pointed out in September 2024. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends justifying the reasons of making payments without elimination of major pending issues and probe the matter for fixing of responsibility on person(s) at fault.”

(PDP No. 2024-0000003928_F00001)

4.4.4 Irregular payment for unsatisfactory work-Rs. 6.30 million to PITB for MVRS

According to Clause 1.1 of Service Level Agreement between Government of Punjab and PITB for implementation of Computerized Motor Vehicles Registration System and Clause 2.1 of the SLA, all payments shall be contingent upon the satisfaction of Government of Punjab through authorized representative.

During the audit of accounts of Director General Excise & Taxation Punjab, Lahore for the financial year 2023-24, it was observed that a payment of Rs. 6,303,513 was made to PITB for implementing the Motor Vehicle Registration System (MVRS). However, PITB's own letter acknowledges that their work on MVRS is subpar, with four critical pending issues. This raises questions about the department's decision to make the payment despite the poor quality of work and unresolved issues

After launching the Motor Vehicle Registration System (MVRS), numerous complaints were received regarding, NTN error, Biometric verification issues and Blocked vehicle issues despite these complaints, the service provider failed to resolve them. Moreover, the department failed to ensure necessary protocols before launching MVRS and did not stop payment despite poor-quality work. Further the department has signed the Service Level Agreement (SLA) on a simple page instead of stamp paper, which compromised the agreement's execution date.

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

The matter was pointed out in September 2024. The management did not offer any reply.

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

finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends justifying the reasons of making payments without elimination of major pending issues and probe the matter for fixing of responsibility on person(s) at fault.

(PDP No. 2024-0000003928_F00002)

CHAPTER 5

FINANCE DEPARTMENT

5.1 *Introduction*

The Finance Department is responsible for the supervision and control of provincial finances, preparation of the provincial budget, and formulation of Financial Rules and Civil Services Rules relating to the pay and pension of civil servants. Furthermore, it performs financial management of public debt and administration of the 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 the 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 expenditures

Audit Profile of Finance Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	267	5	784.033	-
2	- Assignments Accounts - SDAs etc. (excluding FAP)	51	13	1940.66	-
3	Authorities/Autonomous bodies etc. under the PAO	1	1	-	-
4	Foreign Aided Projects (FAP)	1	1	716.643	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The appropriation accounts of the Finance Department for the year 2023-24 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 2023-24 against the total of nine grants/appropriations is given below:

(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	37,192.35	(31,497.64)	5,694.71	5,221.49	(473.22)
PC21028	392,090.70	(8,590.70)	383,500.00	380,977.96	(2,522.04)
PC21031	640,092.89	6,670.75	646,763.63	625,382.17	(21,381.46)
PC13035	0.00	(0.00)	-	-	-
PC13043	8,875.46	(8,875.46)	-	-	-
PC24044	67,954.89	7,956.48	75,911.36	75,911.32	(0.04)
PC16048	120,438.00	(6,463.23)	113,974.76	113,974.72	(0.04)
PC13050	121,884.00	(109,884.00)	12,000.00	7,000.00	(5,000.00)
PC22036	-	10,720.26	10,720.26	10,720.26	-
Total	1,388,528.28	(139,963.55)	1,248,564.73	1,219,187.92	(29,376.81)

Overview of Expenditure

The final budget of the Finance Department for the year ended 30th June, 2024 was Rs. 1,248,564.73 million. Out of this, the actual expenditure was Rs. 1,219,187.92 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	1,388,528,279,000	1,208,467,660,696	(180,060,618,304)	12.97
Development	-	10,720,261,046	10,720,261,046	0.00
Total	1,388,528,279,000	1,219,187,921,742	(169,340,357,258)	12.20

This composition changed due to supplementary grants and surrenders. The variance of the 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	1,237,844,470,000	1,208,467,660,696	(29,376,809,304)	2.37
Development	10,720,261,046	10,720,261,046	-	-
Total	1,248,564,731,046	1,219,187,921,742	(29,376,809,304)	2.35

Anticipated savings not surrendered

As per para 14.3 of the 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 (29,376.81) million at the close of the year 2023-24 under grants PC21010, PC21028, PC21031, PC24044, PC16048 and PC13050 were not surrendered in time by the Department.

5.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 1,058,849.07 million were raised during audit of the Finance Department. This amount includes recoveries of Rs. 466,477.79 million as pointed out by the audit. The 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.	Recoveries and overpayments	466,477.79
2.	Procurement related irregularities	13.89
3.	HR/Employee related irregularities	79.99
4.	Financial Matters	592,277.40
Total		1,058,849.07

5.3 *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 the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance status in the 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. However, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

5.4 AUDIT PARAS

Recoveries and overpayments

5.4.1 Non-recovery of outstanding/recoverable dues, diverted funds to commercial accounts and loans- Rs. 466,476.52 million

According to Article 118(1) of the Constitution, 1973, all revenues received by the Provincial Government, all loans raised by that Government, and all moneys received by it in repayment of any loan, shall form part of a consolidated fund, to be known as the Provincial Consolidated Fund. Further, as per Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to the Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Finance Department for the period 2023-24, it was observed that outstanding/recoverable dues from various Government Departments and institutions to the tune of Rs. 466,476,523,694 were not recovered. The shortfall faced by the provincial consolidated fund was on the rise. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Type of Recovery	Amount (Rs.)
1.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00015	Non recovery of excess transfer	177,224,341,760
2.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00014	No recovery of pending claims/liabilities from Federal Government	91,095,000,000
3.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00013	Non-payment of electricity duty by PEPCO/DISCOS collected through monthly electricity bills	82,105,604,000
4.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00007	Non-recovery of loans from different companies/agencies	68,158,243,179
5.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00018	Consolidated fund amount held in commercial banks	44,373,030,007
6.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00009	Granting of loan to defunct organization	2,495,644,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Type of Recovery	Amount (Rs.)
7.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00011	Non-Recovery of Principal & Interest for Construction of line for Qadirabad Coal Power Plant Project	1,024,660,748
Total					466,476,523,694

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

The matter was further reported to the Administrative Department. In DAC meetings held on 30.01.2025, the para at Sr. No. 4 was kept pending until the remaining recovery and production of record of deductions. The paras at Sr. Nos. 1, 2, 3, 5 and 6 were kept pending for compliance. The para at Sr. No. 7 was kept pending for remaining recovery and penalty amount. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends early recovery of the principal amount sourced from PCF, retrieval of the profit earned and accrued against deposits held in commercial bank accounts. Audit also recommends fixing responsibility for not taking cognizance of the lapse.

Note: The issue was reported earlier also in the Audit Report for Audit Years 2022-23 and 2023-24 vide para number 5.4.1 and 6.4.3 having the financial impact of Rs. 97,934.66 million and Rs. 656,394.87 million. Recurrence of the same irregularity is a matter of serious concern.

5.4.2 Non-recovery of Income Tax-Rs. 1.27 million

As per section 12 of Income Tax Ordinance 2001 read with Schedule 1 of the Ordinance income tax be deducted on prescribed rates applicable to salaried person for the financial year.

During audit of Punjab Revenue Authority, Lahore for the period 2022-23, it was observed that an amount of Rs. 1,273,212 of Income tax was not recovered from salaries on prescribed rates.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

The matter was pointed out from June to August 2024. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that due recovery of income tax may be affected and deposited into Government Treasury besides strengthening the internal controls on taxation.

(PDP No. 2024-0000001557_F00026)

Procurement related irregularities

5.4.3 Irregular splitting of expenditure compromising open competition-Rs. 13.89 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. 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 of PPR 2014 provides that 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.

During audit of the Punjab Revenue Authority, Lahore for the year 2023-24, it was noticed that expenditure of Rs. 13,890,178 was incurred under various heads of accounts. The expenditure was held irregular as the procurements were made by splitting the indents to avoid tendering process. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Punjab Revenue Authority Lahore	2023-24	2024- 0000005515_F00049	9,663,022
2.	Punjab Revenue Authority Lahore	2023-24	2024- 0000005515_F00060	3,196,448
3.	Punjab Revenue Authority Lahore	2023-24	2024- 0000005515_F00068	1,030,708
Total				13,890,178

Audit is of the view that weak financial management resulted in irregular splitting of expenditure.

The matter was reported to the Administrative Department. In DAC meeting held on 31.01.2025, the paras were kept pending for regularization from Finance Department.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides getting the expenditure regularized.

HR/Employees related irregularities

5.4.4 Non-compliance of directives of inquiries against officers/officials in District Accounts Office-Recovery-Rs. 73.99 million

According to Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account. Further, various inquiries were finalized under section 5, read with section 9 of the PEEDA Act, 2006 wherein various recoveries were established.

During the audit of the District Accounts Office, Multan for the period 2008-2023, it was observed that the inquiries were conducted and concluded in accordance with Section 5, read with Section 9, of the PEEDA Act, 2006. The proceedings addressed charges under Section 3 of the PEEDA Act, and the inquiry officers determined that the charges were substantiated. As a result, they recommended penalties, including relegation to lower posts and the recovery of Rs. 73,995,062, based on the involvement of the officers/officials. However, the department has not shown any compliance with the recovery actions imposed by the inquiry officers to audit.

Audit is of the view that non-compliance raises serious concerns about the accountability and financial management.

The matter was pointed out in May 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that department should immediately enforce the recovery of amounts from the delinquents and relegation to lower posts as recommended by the inquiry officers.

(PDP No. 2024-0000001361_F00002)

5.4.5 *Unauthorized payment of inadmissible allowances and less deduction of income tax-Rs. 6.00 million*

As per Finance Department's letter No.FD.SR-II/9-131/2020 dated 5th October, 2022, regular government servants so appointed/posted in projects, programs, policy units/policy cells/companies/authorities, foundations and funds shall be entitled to grant of " Incentive Allowance" under object code "A01250" in addition to their admissible salary (substantive pay & admissible allowances) under the respective pay scales with effect from 01.10.2022. Moreover, as per clarification of Finance Department vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers who are availing Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of conveyance allowance. Further, as per Finance Department Government of the Punjab Clarification letter No.FD.PR.12-7/2018(P-III) dated Lahore the 21.01.2020, Executive allowance @1.5 times of the monthly basic pay is admissible to the officer posted by S&GAD against duly notified cadre strength/list of officers (to be updated from time to time) in light of Finance Departments notification dated 29.07.19. Hence the employees of Administrative Department posted by the virtue of internal office order are not entitled to the grant of executive allowance. As per Sr. No. 6 of the letter No.FD.12-7/2018 dated 27.04.2021 states that Chairperson, Punjab Revenue Authority is entitled to draw Executive Allowance and letter No. FD.12-7/18(2023) dated 14.06.2023 states that the officers opting for

Incentive Allowance rather Executive Allowance shall now be entitled for Executive allowance only w.e.f. 20.04.2023.

During audit of Finance Department, it was observed that pay & allowances to the tune of Rs. 5,995,805 were not recovered and deposited into Government Treasury. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary Finance Government of Punjab, Lahore	2023-24	2024-0000003287_F00001	Inadmissible payment of Executive allowance	5,405,154
2.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00042	Less deduction of income tax from pay & allowances	590,651
Total					5,995,805

Audit is of the view that weak supervisory and internal controls on payroll resulted in unauthorized payment of pay & allowances and less deduction of income tax.

The matter was reported to the Administrative Department. In DAC meetings held on 30.01.2025 and 31.01.2025, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for recovery of Income Tax.

Audit recommends affecting recovery of the stated amount and depositing the same into Government Treasury, besides strengthening supervisory and internal controls on payroll.

Financial Matters

5.4.6 Unjustified distribution of Punjab Government resources among Districts without approval of the Interim Committee/Parliament-Rs. 570,792.37 million

Article 208 of Punjab Local Government Act 2022 provides that if for any reason, on the date of assumption of office by a local government under this Act for the first time, no Finance Commission has been established under this Act, provincial allocable amount and the share of transfers to local governments from the provincial allocable amount shall be determined by the interim committee constituted under the repealed Punjab Local Government Act, 2019 (XIII of 2019). The Interim Committee was constituted vide Notification No. FD(PFC)1-31/2017

dated 04.09.2019 for Interim Local Government Finance Commission Award for distribution of resources among the Local Government to be established under Punjab Local Government Act, 2019.

During the audit of the Finance Department, Government of the Punjab, Lahore, for the period 2023-24, it was observed that Finance Department disbursed an amount of Rs. 570,792,369,232 to entities including the District Health Authorities, District Education Authorities, Metropolitan Corporation, Municipal Corporations, District Councils, Union councils and Municipal Committees, without obtaining the requisite approval from the Interim Committee/Provincial Finance Commission. No subsequent PFC awards have been endorsed by the Parliament since that time. There is significant deviation from established procedural norms and requisite approvals in the distribution of funds. Furthermore, at the time of disbursement of new PFC Award, the utilization reports/reconciliation was not made.

Audit is of the view that due to weak internal controls, funds were disbursed without the approval of interim committee/parliament.

The matter was pointed out in September 2024. The management of the formation noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 30.01.2025, the para was kept pending for production of distribution record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be looked into higher level for taking remedial measures besides regularization of the matter and action be taken against the responsible.

(PDP No. 2024-0000003287_F00025)

5.4.7 *Non-Distribution of Sugar Cane Development Cess Fund-Rs. 20,335.03 million*

As per Punjab Sugarcane (Development) Cess Rules, 1964, there shall be constituted for each District a fund to be known as the Sugarcane Development Fund; the fund shall be operated by the District

Coordination Officer concerned. The Finance Department then releases funds to the PLA of respective DCO after deduction of 10% of the total collection of the cess for Sugarcane Research & Development Board, Agriculture Department, Punjab established under Notification No.SC-2/P&EC/2014 dated 15.01.2014 after deduction of 2% collection charges. The 2% collection charges are transferred after credited to Receipt Head “C-03815 other receipt”.

During the audit of the Finance Department for the period 2023-24, it was observed by reviewing the civil accounts of June, 2023 that there existed a liability of Rs. 20,335,026,047 under "G-11212-Deposits on Sugarcane Development Cess Fund". The Cane Commissioner of Punjab had deposited an amount of Rs. 5,090,152,163 in Account–I for the purpose of subsequent distribution of funds. Although the Finance Department had not released the authority for payment, the DAO Faisalabad and Vehari made payments of 55,286,766 and Rs. 28,682,577 respectively. The Cess Development Fund earmarked for development purposes was not released by the Finance Department in violation of Sugarcane Cess Rules 1964. Additional 2% collection charges were not incorporated in the budget.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

The matter was further reported to the Administrative Department. In DAC meetings held on 30.01.2025, the para was kept pending until SOPs/policy are formulated in consultation with stakeholders. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends proper allocation and utilization of the Sugarcane Development Cess Fund, in accordance with the specified rules, are imperative to ensure the intended developmental projects are carried out efficiently and transparently.

(PDP No. 2024-0000003287_F00010)

5.4.8 Unnecessary release of fund without finalization of scope of project and loan agreement-Rs. 1,150.00 million

Finance Department (A)(2) Second Schedule of Punjab Government Rules of Business 2011 provides that the Finance Department has been entrusted with the Management, supervision and control of Provincial Treasures, ways & means and public debt.

During the audit of the Finance Department for the period 2023-24, it was observed that an amount Rs. 11.50 billion was issued for land acquisition and shifting of utilities in the project “Punjab Sustainable Highway Development Project” in the FY 2021-22. The ADB has proposed a fact-finding mission for proposed project with an aim to reach an agreement with Government on project impact, outcome, outputs (scope), estimated cost, financing and implementation arrangements and terms & conditions of the proposed and a MoU was signed in November, 2021. The following irregularities were noticed:

1. Initially PC-I amounting to Rs. 129,944.15 million was approved by ECNEC on 31.01.2022, which was revised to Rs. 188,965.06 million (\$668 million) and presented to ECNEC on 05.08.2023 which was not approved till date despite the lapse of more than 2 years.
2. Despite the fact that loan agreement and scope of project were not finalized, the Finance Department released and disbursed 11.50 billion rupees for the project.
3. This unnecessary delay in finalization of project caused a significant increase in cost of project due to devaluation of currency.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

The matter was further reported to the Administrative Department. In DAC meetings held on 30.01.2025, the para was kept pending for seeking updated status from Planning and Development Department. As regards remaining paras, neither any reply was received nor DAC meeting

convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends the government funds are utilized prudently. Moreover, ensuring compliance with the established guidelines will help strengthen financial controls and foster accountability within the organization.

(PDP No. 2024-0000003287_F00005)

**5.5 PARAS TAKEN FROM FORENSIC AUDIT OF
RECEIPTS AT DAO'S AT KHANEWAL
AND LODHRAN 2016-23**

**5.5.1 *Non-mutation of acquired land in favour of Government
Rs. 296.47 million***

As per award No.02/2017 dated 17.06.2017, the compensation will be apportioned amongst the owners according to the standing Revenue record/settlement record. The land will also be passed to the Provincial Highway Department free from all encumbrances.

During audit, it was observed that mutation of land had not been done by District Collector Khanewal as notified under Section 4(1) of Land Acquisition Act 1894 acquired for dualization of 40 km Khanewal to Lodhran road valuing Rs 296.466 million.

The audit is of the view that despite the acquisition of land, the necessary mutations to transfer ownership to the government were not executed, leading to potential legal and financial ramifications.

The matter was reported to the DAO Khanewal in May 2024. The DAO replied that the matter relates to the LAC office.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends addressing this issue promptly is crucial to safeguarding the interests of the government and mitigating potential losses associated with the unutilized acquired land.

(PDP No. 2024-0000001595_F00002)

**5.5.2 *Embezzlement by preparing fake land acquisition claims
-Rs 31.20 million***

According to the Government of Punjab Finance Department letter No.SO (TT)7(5)/92 dated 19th August, 1992 bearing subject, "Fraudulent withdrawal of money out of Lapse Deposit", the lapse statement should be

prepared under the direct supervision and attestation by the DAO/TO/STO as the case may be.

Land Acquisition Collector Provincial High Way Division Multan submitted three fake claims valuing Rs 31.195 million through payment voucher Form STR-41 alongwith advice to DAO Khanewal, even though claimants did not possess any land on Khanewal to Lodhran Road Section of 40 km District Khanewal as confirmed by the Revenue Department.

The following discrepancies revealed a pattern of irregularities characterized by the submission of fraudulent documentation and the subsequent approval and disbursement of funds from the district treasury:

- i. Accompanied by the advice for payment of refund vouchers out of RDNo.1600934950 dated 01.06.2017 amounting to Rs 2,05,48,00,000 duly signed by the LAC.
- ii. Claims were received in the DAO through claimants instead of revenue deposit submitted by LAC through transit register Form STR-52.
- iii. The District Treasury Officer/DAO made the payments to the fake claimants without the verification from Land Acquisition Office.
- iv. Vendor creation forms were not produced despite several requests. Also, the Treasury Office, being the custodian of the government money, did not collect award lists and survey reports of each RD to ascertain whether the payments were being made to the genuine claimants.

The audit is of the view that lack of administrative and financial controls payment was made to the fake claimants which resulted in embezzlement of Rs 31.195 million.

The matter was reported to the DAO Khanewal in May 2024. The DAO replied that payment was made after observing all codal formalities. The reply is not tenable as DAO made payments to the fake claimants without re-verification of claims through proper channel from LAC office.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

The audit recommends that strict legal action be taken against all the culprits implicated in the embezzlement of public funds and in extending financial benefits to the fake claimants.

(PDP No. 2024-0000001595_F00001)

5.5.3 *Embezzlement by preparing fake land acquisition claims on the names of fake claimants-Rs. 10.17 million*

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

Land Acquisition Collector Provincial High Way Division Multan submitted three fake bills valuing Rs 10.170 million through payment voucher Form STR-41 alongwith advice to DAO Lodhran for payment of land acquisition claims for dualization of 51 Km Khanewal to Lodhran Road Section. The vouchers of three claimants duly signed by the Land Acquisition Collector were received in DAO Lodhran even though they did not possess any land on the Khanewal to Lodhran Road as confirmed by the Assistant Director Land Record Lodhran.

The following discrepancies revealed a pattern of irregularities characterized by the submission of fraudulent documentation and the subsequent approval and disbursement of funds from the District Treasury Lodhran:

- i. The land acquisition claims were received in the DAO Lodhran office on Form STR-41, with the signatures of the LAC, who was the custodian of the book form STR-41.
- ii. DAO Lodhran forwarded the vouchers for verification, and LAC verified the claims, even though the claimants belonged to District Multan and had no land on the aforementioned road.

- iii. Vendor creation forms were not produced despite several requests.
- iv. The Treasury Office, being the custodian of government funds, did not collect award lists and survey reports for each RD to verify whether payments were made to genuine claimants.
- v. Upon inquiry from the Deputy Commissioner Lodhran, it was confirmed that the above-named persons were not listed among the landowners.

The audit concluded that a lack of managerial and administrative controls resulted in the embezzlement of Rs 10.170 million.

The matter was reported to DAO Lodhran in May 2024. In response, the DAO stated that the LAC and bank were responsible for making illegal payments to fake claimants, as this office made the payment to the aforementioned claimants according to the rules and regulations. The DAO made the payment based on the confirmation of the genuineness of the vouchers, with both the confirmation letter and the vouchers signed.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

The audit recommends that strict legal action be taken to its logical conclusion against all the culprits implicated in the embezzlement of public funds and tampering with records to extend financial benefits to the fake claimants.

(PDP No. 2024-0000001595_F00009)

CHAPTER 6

FOOD DEPARTMENT

6.1 *Introduction*

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

Under the Foodstuff (Control) Act, of 1958, the Food Department was assigned responsibilities for regulating the 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 a Government agent to provide a wheat purchase window to the farmers at a support price
- Ensure food security in wheat and wheat products
- Transportation from surplus to deficit regions
- Protection of wheat from pests and other hazards
- Targeted Food Support Programs and Ramzan/Christmas Packages
- Undertaking all activities related to the export of wheat up to supply at the port
- Coordination with MoF, MOCC, MNFSR, other provinces, and International Agencies for matters relating to wheat

Audit Profile of Food Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	120	20	268,811.44	651,054.96
2	- Assignments Accounts - SDAs etc. (excluding FAP)	39	3	1,407.86	-
3	Authorities/Autonomous bodies etc. under the PAO	1	1	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Food Department for the year 2023-24 indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2023-24 against the total of nine grants/appropriations is given below:

(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	358.70	48.10	406.80	401.22	(5.58)
PC21030	16,500.00	(16,500.00)	-	-	-
PC21031	5,243.63	11.47	5,255.11	5,097.52	(157.59)
PC13033 (Charged)	142,739.38	(29,739.38)	113,000.00	113,000.00	(0.00)
PC16033 (Voted)	370,701.15	(359,467.15)	11,234.00	10,929.79	(304.21)
PC22036	276.71	(22.80)	253.91	176.03	(77.88)
PC13052	150,000.00	(150,000.00)	-	-	-
PC16047	475,180.72	(116,322.45)	358,858.27	358,858.27	-
PC16052	103,000.00	141,000.00	244,000.00	244,000.00	-
Total	1,264,000.30	(530,992.21)	733,008.09	732,462.83	(545.25)

Overview of Expenditure

The final budget of Food Department for the year ended 30th June, 2024 was Rs. 733,008.09 million. Out of this, the actual expenditure was Rs. 732,462.83 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	1,263,723,582,000	732,286,800,720	(531,436,781,280)	42.05
Development	276,713,650	176,033,826	(100,679,824)	36.38
Total	1,264,000,295,650	732,462,834,546	(531,537,461,104)	42.05

This composition changed due to supplementary grants & surrenders.

The 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	732,754,180,306	732,286,800,720	(467,379,586)	0.06
Development	253,909,000	176,033,826	(77,875,174)	30.67
Total	733,008,089,306	732,462,834,546	(545,254,760)	0.07

Anticipated savings not surrendered

As per para 14.3 of the 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. (545.25) million at the close of the year 2023-24 under grants PC21010, PC21031, PC16033 and PC22036 were not surrendered in time by the Department.

6.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 1,228,210.02 million were raised during audit of the Food Department. This amount includes recoveries of Rs. 5,877.00 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	1,854.92
2.	Recoveries and overpayments	5,877.00
3.	Procurement related irregularities	11,580.21
4.	HR/Employee related irregularities	48.70
5.	Management of accounts with commercial banks	963,190.00
6.	Others	245,659.19
Total		1,228,210.02

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

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

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

The compliance status of the 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. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

6.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

6.4.1 Embezzlement in food department-Rs. 1,656.32 million

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

During audit of Food Department, it was observed that an amount Rs. 1,656,323,913 was misappropriated. The department had not taken corrective measures after reporting as nothing had been received till the completion of this report. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC DG Khan	2022-24	2024-0000003277_F00001	Misappropriation in record of various Centers	840,596,176
2.	Director Food Lahore	2022-23	2024-0000001340_F00001	Loss due to shortage/misappropriation of wheat stocks not recovered from employees and other agencies.	785,520,699
3.	Secretary Food	2022-23	2024-0000001280_F00005	Criminal cases of misappropriation/shortage and less grinding of wheat by the flour mills and loss of wheat weighing 1366.00 MT	30,207,038
Total					1,656,323,913

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para at Sr. No. 2 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter should be investigated at Administrative Department's level to fix responsibility and recovery of loss from concerned be made.

6.4.2 *Embezzlement committed by the flour mill owners during Ramzan free atta scheme-Rs. 198.60 million*

As per rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Food Department, Punjab of for the year 2021-24, revealed that flourmills owners committed embezzlement of Rs. 198,589,437 due to release of wheat to flour mills on bogus challans. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	DFC Gujranwala	2023-24	2024-0000004903_F00001	Embezzlement due to release of wheat to Flour Mills on bogus challans	173,097,250
2	DFC Faisalabad	2021-24	2024-0000004321_F00013	Embezzlement committed by the Flourmills owners during Ramzan free Atta Scheme	25,492,187
Total					198,589,437

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

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that entire loss may be recovered from defaulters' flourmills owners and proceed against them under rules of the Government under intimation to audit.

Recoveries and overpayments

6.4.3 Loss due to less receipt of flour bags from flourmills under Ramzan Package-2022 & 2023-Rs. 2,523.69 million

As per Sr. No. 1 for Ramzan Package 2022 dated 22.03.2022, the release price of wheat has been approved Rs. 1600/40 kg i.e. Rs.4,000/100 kg. Further, as per SOPs for Ramzan Package 2022, it was decided that the flour mills would produce and deliver Atta in 8 bags of 10 kg against each 100 kg wheat issued under the package.

As per Sr. No. 2 (XVI) of SOPs for Ramzan Package 2023, the release price of wheat has been approved at par with the MSP i.e., Rs. 3,900/40 kg. Further, as per SOPs for Ramzan Package 2023, it was decided that each of 15.8 million households falling in poverty score of PMT 60 of BISPs NSER Registry, would be provided 3 free flour bags of 10 kg each, extracted at 70:30 ratio, during the holy month of Ramzan.

During audit of the Food Department, Punjab, for the period 2021-23, it was observed that less quantity of Atta was received in market valuing Rs. 2,523,685,136 during holy month of Ramzan. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Director Food, Punjab Lahore	2022-23	2024-0000001340_F00007	Missing of 1,048,264 flour bags	1,460,082,000
2.	DFC Faisalabad	2021-24	2024-0000004321_F00004	Less receipt of flour bags from flourmills under Ramzan Package-2022 & 2023	945,119,548
3.	DFC Faisalabad	2021-24	2024-0000004321_F00008	Loss due to less receipt of flour bags from flour mills	110,079,636
4.	DFC Jhang	2023-24	2024-0000004883_F00002	Loss due to non-recovery of excess wheat issued to flourmills for Free Atta Distribution	8,403,952
Total					2,523,685,136

1. The comparison of wheat issued and supply of 10 Kg Atta bags revealed a discrepancy of 1,048,264 missing bags. (In case of Sr. No. 1)
2. Total 1,106,260 Nos of wheat bags of 100 kg were lifted by the flourmills in Ramzan-2022 & 2023. These flourmills were required to handover 8,456,354 flour bags of 10 kg to administration but only 3,610,172 flour bags were actually handed over in Ramzan-2022 & 2023. As a result, 4,846,182 Nos of flour bags valuing of Rs. 945,119,548 were less delivered (In case of Sr. No. 2).
3. The food department issued 341,163 wheat bags, each weighing 100 kg, to flour mills in District Faisalabad during Ramzan 2023. The flour mills were required to supply 2,388,141 flour bags, each weighing 10 kg, to the administration, but only 2,293,681 flour bags were actually handed over during Ramzan 2023. As a result, 94460 flour bags, valued at Rs. 110,079,936, were not delivered. (In case of Sr. No. 3).
4. It was observed that wheat was issued to different flour mills in excess as compared to the verified Atta bags distributed. (In case of Sr. No. 4).

Audit is of the view that due to weak internal control, flour bags were short supplied in the market which resulted in loss of Rs. 1,063,603,136.

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para at Sr. No. 1 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter be probed and recovery of cost of missing flour bags/wheat be made from all concerned defaulters flourmills besides strengthening of the supervisory controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 vide para numbers 5.4.1 having financial impact of Rs. 25.59 million. Recurrence of same irregularity is a matter of serious concern.

6.4.4 *Non-recovery from employees, contractors and Food Business Operators-Rs. 1,936.63 million*

As per Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Food Department, it was observed that an amount Rs. 1,936,630,615 (Annexure-7) on account of recoveries were outstanding against employees & contractors and flourmills. This resulted in loss to the public exchequer.

Audit is of the view that weak management and financial internal controls resulted in non-recovery of outstanding amount, which resulted into loss to public exchequer.

The matter was reported to the Administrative Department. In DAC meetings held on 20.09.2024, 23.09.2024 and 23.12.2024, the paras at Sr. Nos. 1, 2, 5, 9, 14 & 18 were kept pending for compliance. The para at Sr. No. 3 was kept pending for provision of updated status and complete reconciliation. The para at Sr. No. 19 was kept pending for recovery. The para at Sr. No. 21 was kept pending for obtaining advice from Finance Department. The para at Sr. No. 22 was reduced to the extent of amount shown in annexure. The para at Sr. No. 23 was kept pending till finalization of special audit. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired into for fixing responsibility, the stated amount be recovered from the concerned besides strengthening supervisory and financial controls.

Note: The issue was reported earlier also in the Audit Report for Audit Years 2018-19 vide para numbers 8.4.28 having financial impact of Rs. 24.66 million, Recurrence of same irregularity is a matter of serious concern.

6.4.5 *Non-deduction of taxes from contractors-Rs. 601.51 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 revealed that income tax and punjab sales tax amounting to Rs. 601,510,846 (Annexure-8) was not withheld from the payments made to various contractors.

Audit is of the view that weak supervisory and internal controls on taxation deprived the Government from taxes.

The matter was reported to the Administrative Department. In DAC meetings held on 04.09.2024, 20.09.2024, 23.09.2024 and 23.12.2024, the para at Sr. No. 1 was kept pending for clarification from PRA. The paras at Sr. Nos. 2, 16 & 24 were kept pending for compliance. The para at Sr. No. 17 was kept pending for advice from FBR. The para at Sr. No. 20 was kept pending for obtaining advice from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

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

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2018-19, 2019-20, 2022-23 vide para numbers 8.4.25, 6.4.14, 5.4.15 and 6.4.15 having financial impact of Rs. 1929.77, Rs. 2.35 million, Rs. 53.60 million and Rs. 46.21 million. Recurrence of same irregularity is a matter of serious concern.

6.4.6 *Recovery against short distributed and confiscated flour bags-Rs. 395.83 million*

As per Sr. No. 2(XVI) of SOPs for Ramzan Package 2023, the release price of wheat has been approved at par with the MSP i.e., Rs. 3900/40 kg. As per SOPs for Ramzan Package 2023, it was decided

that each of 15.8 million households falling in poverty score of PMT 60 of BISP (Benazir Income Support Program) NSER Registry, would be provided 3 free flour bags of 10 kg each, extracted at 70:30 ratio, during the holy month of Ramazan.

During the audit of the accounts of Food Department, it was observed that wheat was issued to flour mills for provision of flour bags of 10 kg under Free Atta distribution scheme in Punjab (Ramazan Package 2023). As per distribution statements the flour bags were not distributed at the points specified. No disbursement record was produced to audit. Recovery of undisbursed bags for Rs. 395,831,003 (detail as below) were not affected from the mills:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC-I Lahore	2022-24	2024-0000005521_F00003	Loss due to release of wheat below average wheat purchased and maintenance cost-	264,791,835
2.	DFC Rawalpindi	2019-23	2024-0000001344_F00012	Non-obtaining of sales record from District Administration Flour captured at check posts	40,318,950
3.	DFC-I Lahore	2022-24	2024-0000005521_F00004	Recovery as a result of reconciliation of wheat issued by DFC with Deputy Commissioner	29,154,905
4.	DFC-I Lahore	2022-24	2024-0000005521_F00001	Non-acknowledged/Rejected the supply of 18115 Atta bags by the AC Model Town, recovery/fine	21,110,443
5.	DFC Rawalpindi	2019-23	2024-0000001344_F00005	Non -distribution of 17317 bags at the points specified for distribution of flour	20,179,253
6.	DFC-II- Lahore	2021-23	2024-0000001284_F00002	Recovery against un-reconciled/short distributed 18,882 flour bags	17,545,617
7.	DFC-I Lahore	2022-24	2024-0000005521_F00002	Loss due to spoilage of 2800 atta bags	2,730,000
Total					395,831,003

The audit is of the view that the lapse occurred due to weak financial controls which resulted into loss to the government.

The matter was reported to the Administrative Department. In DAC meeting held on 04.09.2024, the para at Sr. No. 6 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to investigate the matter to fix responsibility besides strengthening of financial and supervisory controls.

6.4.7 *Loss sustained due to issuance of damaged wheat to flour mills-Rs. 345.42 million*

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

During audit of Directorate Food, Lahore for the period 2022-23, scrutiny of record of release of wheat and claim of subsidy on sale of wheat revealed that damaged wheat weighing 1776.66 MT and 5924.55 MT was released to flour mills @ Rs. 1,335 & Rs. 1,425 per 40 kg. The subsidy on damaged wheat was also provided for Rs. 345,417,846. Instead of investigating the cause of damage, the wheat was issued to the mills at lesser rates.

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para was kept pending till completion of inquiry process. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter be probed at administrative level, to fix responsibility besides supervisory controls be strengthened to avoid such lapses in future.

(PDP No. 2024-0000001340_F00012)

6.4.8 *Less collection from flour mills for arrangements of distribution of flour bags-Rs. 63.59 million*

As per Sr. No. (v) of the SOPs for Ramzan Package 2023 circulated vide No.SO(F-1)5-32/2023-24 dated 16th March, 2023, dealer's/retailer's profit margin, transportation cost, loading/unloading charges @ Rs. 25/10 kg bag shall be paid by the flour mills, as

negotiated/recommended by the Committee on issues related to wheat. This has been incorporated in the grinding charges.

During the audit Food Department, it was observed that sale points were arranged by Deputy Commissioners concerned for which Mill owners were required to pay at the rate of Rs. 10 per 10 Kg bag distributed during "Free Atta Distribution Scheme 2023 in Punjab-Ramazan Package 2023". However, a scrutiny revealed a shortfall of Rs. 63,589,286 in the amount collected from the Mills. The written orders of the authority in this regard were not available on record. This loss requires to be recovered. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC Rawalpindi	2019-23	2024-0000001344_F00007	Less realization/collection from flour mills for arrangements of distribution of 10Kg atta bags	23,884,565
2.	DFC Jhang	2022-23	2024-0000001276_F00001	Less realization/collection from flour mills for arrangements of distribution of 10Kg atta bags	20,667,030
3.	DFC Gujranwala	2021-23	2024-0000001272_F00001	Less realization/collection from flour mills for arrangements of distribution of 10Kg atta bags	15,952,541
4.	DFC-II Lahore	2021-23	2024-0000001284_F00007	Less realization/collection from flour mills for arrangements of distribution of 10Kg atta bags	3,085,150
Total					63,589,286

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

The matter was reported to the Administrative Department. In DAC meetings held on 04.09.2024 and 20.09.2024, the para at Sr. No. 3 was kept pending for compliance. The para at Sr. No. 4 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to look into the matter to fix responsibility besides recovery from the flour mills.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2019-20, 2021-22, vide para numbers 6.4.13, 5.4.6, having financial impact of Rs. 84.32 million, Rs. 750.48 million. Recurrence of same irregularity is a matter of serious concern.

6.4.9 Non-recovery from flour mills against spoiled and returned flour bags-Rs. 10.33 million

As per r. No. 2(XVI) of SOPs for Ramzan Package 2023, the release price of wheat has been approved at par with the MSP i.e., Rs. 3900/40 kg. As per SOPs for Ramzan Package 2023, it was decided that each of 15.8 million households falling in poverty score of PMT 60 of BISPs NSER Registry, would be provided 3 free flour bags of 10 kg each, extracted at 70-30 ratio, during the holy month of Ramzan.

During the Audit of the accounts of DFC-II Lahore, for the period 2021-2023, it was noticed that 7,417 spoiled flour bags valuing Rs. 10,331,100 were returned to flourmills by the district administration before distribution as evident from the reconciliation report of Deputy Commissioner Lahore office, which needs to be recovered from the concerned. The spoilage occurred during loading/unloading, transit and transportation.

Audit is of the view that lapse occurred due to weak financial, administrative and internal controls on account of receipt of flour bags in good condition led to loss regarding cost of spoiled bags.

The matter was reported to the Administrative Department. In DAC meeting held on 04.09.2024, the para was kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends fixing responsibility on person(s) at fault besides recovery of the stated amount and strengthening the internal controls to avoid recurrence of such lapses in future.

(PDP No. 2024-0000001284_F00003)

Procurement related irregularities

6.4.10 Mis-procurement of goods and services due to violation of PPR-2014-Rs. 11,173.28 million

Rule 4 of PPRA Rules stated 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. Further, as per Rule 36(A) of Rules ibid requires that in any procurement, one person may submit one bid and if one person submits more than one bids, the procuring agency shall reject all such bids.

During audit of Food Department, it was observed that an expenditure of Rs. 11,173,278,203 was incurred on procurement of Jute and PP bags, polythene laminated caps. In case of polythene laminated caps, two technically qualified bids belonged to one contractor in violation of one person one bid Rule 36(A) of PPR-2014. As regards to Jute and PP bags, negotiation was made with all participating firms instead of lowest firm irregularly. Purchases were made at higher rate for 40% and 86%, in case of jute, PP bags and polythene laminated caps respectively. AP tablets were purchased with short life. The fumigation services were hired without adopting tendering process in contravention of PPRA rules. The details are given in annexure-9.

Audit is of the view that deviation from Punjab Procurement Rules resulted in irregular expenditure.

The matter was reported to the Administrative Department. In DAC meetings held on 23.09.2024 and 23.12.2024, the para at Sr. No. 1 was kept pending to get advice from PPRA. The para at Sr. No. 2 was kept pending for compliance. The paras at Sr. Nos. 3, 9 & 12 were kept pending for regularization from Finance Department. The para at Sr. No. 10 was kept pending for verification of record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2018-19, 2021-22, 2022-23 vide para numbers 8.4.8, 8.4.9, 8.4.11, 5.4.12, 5.4.3, 6.4.6, 6.4.8, 6.4.10 having financial impact of Rs. 31.18 million, Rs. 13.56 million, Rs. 876.23 million, Rs. 2,468.16 million,

Rs. 582.17 million, Rs. 3,725.44 million and Rs. 60.69 million. Recurrence of same irregularity is a matter of serious concern.

6.4.11 Procurement of AP tablets-Rs. 195.45 million and Polythene Sheets-Rs. 166.03 million in excess than requirement

According to Rule 15.21(4) & (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential and purchase and retention of store in excess of the probable requirement of the department in the near future may result in loss to Government through deterioration.

During audit of the Director Food Punjab, it was observed from the scrutiny of stock register that 18367 kg AP tablets were available in stock at the time of deciding demand for the next year. Moreover, despite consumption of 52,678 kg tablets up till April 2024, still 106,700 Kg tablets were procured that too at much higher rates than financial year 2021-22 which becomes 53.58%. The excess purchase of quantity resulted in blockage of public money of Rs. 195,450,300.

Similarly, a quantity of 376000 kg @ 615 per kg of polythene sheets were purchased in excess, despite availability of stock of 269,962 kg valuing Rs. 166,026,630 as on 30.04.2024. Had the procurement been made as per actual requirement, it could result in removal of extra burden on public exchequer.

Audit is of the view that due to weak internal control purchase largely in excess of requirement was made.

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, 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 responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000001340_F00009)

6.4.12 Excessive purchase of laminated caps than the requirement-Rs. 45.45 million

Rule 15.18 of PFR Vol-I, provides that 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, 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 the audit of the accounts for DFC Bahawalnagar covering the period from 2021 to 2023, an examination of the monthly stock statement for March 2023 revealed the following inventory of A-class laminated caps (Ganji kits): 179 units were categorized as unused, 143 units were used once, 187 units were used twice, and 361 units were deemed serviceable. The Directorate of Food, Lahore had procured a total of 368 laminated caps at a cost of Rs. 97,809,248, with each unit priced at Rs. 265,786, during the fiscal year 2022-23 for the 2023-24 scheme. The audit uncovered that, after a lapse of 12 months, 171 A-class kits, valued at Rs. 45,449,406, remained unutilized. This significant-utilization highlights a flawed procurement strategy and a misallocation of government funds, reflecting poor decision-making regarding the assessment of necessary quantities.

Audit is of the view that laminated caps were purchased in excess of the requirement.

The irregularity was pointed out in May 2024. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2018-19 and 2022-23 vide para numbers 8.4.23 and 5.4.4 having financial impact of Rs. 257.67 million and Rs. 1293.72 million. Recurrence of same irregularity is a matter of serious concern.

(PDP No. 2024-0000001353_F00017)

HR/Employees related irregularities

6.4.13 Unauthorized/Irregular hiring of chowkidars-Rs. 48.70 million

As per Finance Department letter permission for engagement of staff on contingent paid basis in relaxation of ban for quarter w.e.f. 01.04.2016 to 30.06.2016 (April to June 2016) for temporary storage quantity of wheat stocks as below;

Sr. No.	Detail	Detail of contingent paid staff
1	Target of wheat stocks up to 5000 M.Tons	03 chowkidars
2	Target of wheat stocks up to 5000 to 8000 M.Tons	04 chowkidars
3	Target of wheat stocks up to 8000 to 11000 M.Tons	05 chowkidars
4	Target of wheat stocks up to 11000 to 14000M.Tons	06 chowkidars
5	Target of wheat stocks up to 14000 to 17000 M.Tons	07 chowkidars
6	Target of wheat stocks up to 17000 to 20000 M.Tons	08 chowkidars
7	Target of wheat stocks up to 25000 M.Tons	09 chowkidars

During audit of the accounts of Food Department, it was observed that an amount Rs. 48,698,241 was paid to chowkidars (contingent paid staff) hired without advertisement for temporary storage quantity of wheat stocks in violations of the criteria of Finance Department and without the clearance from the Austerity Committee. Furthermore, extension of contingent staff was made without any authority.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	DFC Bahawalpur	2022-23	2024-0000001269_F00021	Irregular appointment of contingent paid staff without clearance from the Austerity Committee	19,859,938
2.	DFC Bahawalnagar	2021-23	2024-0000001353_F00004	Hiring of excessive number of chowkidars contrary to the storage quantity of wheat stock, recovery, and appointment without advertisement.	14,428,794
3.	DFC, D G Khan	2022-24	2024-0000003277_F00004	Irregular engagement of daily wage and contingent paid staff	10,634,988

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
4.	Secretary, Govt; of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00002	Irregular hiring and extension of contingent paid staff	3,774,521
Total					48,698,241

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

The matter was reported to the Administrative Department. In DAC meeting held on 20.09.2024, the para at Sr. No. 1 was kept pending for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be probed into at Administrative Department's level to fix responsibility besides strengthening financial and internal controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Year 2018-19, 2021-22 vide para numbers 8.4.31, 6.4.12 having financial impact of Rs. 63.93 and Rs. 22.60 million, Recurrence of same irregularity is a matter of serious concern.

Management of accounts with commercial banks

6.4.14 Unmanageable debt of commercial banks-Rs. 963,190.00 million

As per Punjab Government Rules of Business 2011, Second schedule, distribution of business among department, Food Department is responsible for "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".

During audit of the Food Department, it was observed that the Department performs its wheat operations by borrowing funds from commercial banks. Outstanding liability for wheat operations stood at Rs.

680 billion in June, 2023. Moreover, unsecured portion of debt increased to Rs. 283 billion due to the reasons as under:

- The liability has witnessed a sharp rising trend during the last five years due to non-receipt of funds from Punjab Government.
- The support price of wheat was fixed at Rs. 3900/40 kg in 2022-23 as compared to Rs. 2200/40 kg in 2021-22.
- The new borrowing was Rs. 437 billion with an increase of 78.3% as compared to last year's borrowed amount of Rs. 245 billion.
- The five years analysis indicates nil payment of subsidy during the years 2019-20 to 2021-22 and the outstanding liability was being allowed to exist which mounted on daily basis. The total accumulated subsidy was Rs. 347.798 billion still receivable from FD which is 51.14% of the total outstanding debt of wheat. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director Food Lahore	2022-23	2024-0000001340_F00002	Unmanageable debt of commercial banks	680,190,000,000
2	Director Food Lahore	2022-23	2024-0000001340_F00016	Unsecured debt of Food department increased and debt retirement plan not prepared	283,000,000,000
Total					963,190,000,000

Audit is of the view that the abnormal rise in debts occurred due to weak governance and lack of policy initiatives.

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para at Sr. No. 1 was kept pending for provision of documents of loan paid. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that procurement of wheat be linked with the provision of requisite budgetary support from the Finance Department.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2017-18, 2021-22, 2022-23 vide para numbers 8.4.41, 5.4.8, 6.4.17, having financial impact of 12.67 million, Rs. 991.64 million and Rs. 66.80 million. Recurrence of same irregularity is a matter of serious concern.

Others

6.4.15 Non-verification of deposited challans-Rs. 62,623.82 million from district treasuries

As per rule 2.4 of PFR Vol- I, in the case of payments into the treasury the Disbursing Officer should compare the Treasury Officer's receipt on the chalans with the entry in the cashbook before initialing it. In addition, when such payments are appreciable, he should obtain from the treasury a monthly list of payments, which should be compared with the posting in the cashbook.

The scrutiny of the record of the Food Department, Punjab for the financial year 2021-24 revealed that an amount of Rs. 62,623,815,237 was collected under local sale of wheat but the Challans had not been got verified from the concerned Treasury Offices.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC Faisalabad	2021-24	2024-0000004321_F00001	Non-verification of Deposited Challans from district treasury Faisalabad of Local Sale of wheat	48,689,526,837
2.	DFC Gujranwala	2023-24	2024-0000004903_F00024	Non-verification of deposited challans by the District Account Office Gujranwala	13,052,114,350
3.	DFC Gujranwala	2023-24	2024-0000004903_F00025	Non-existence of deposited challans in the SAP data on respective dates	882,174,050
Total					62,623,815,237

Audit is of the view that the lapse occurred due to weak financial control.

The irregularity was pointed out from May to November 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter may be probed to fix responsibility against those at fault besides get the challans verified from concerned Treasury Offices under report to audit.

6.4.16 Outstanding mark-up from Federal Government-Rs. 49,557.27 million

As per Punjab Government Rules of Business 2011, Second Schedule, Distribution of Business Among Department, Food Department is responsible for “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”.

During the audit of the Director Food, Punjab for the period 2022-23, several financial issues were observed related to wheat purchases and subsidies worth Rs. 49,557,265,400 (detail as below):

- In FY 2009-10, 2.5 million metric tons (MMT) of wheat were bought for "Federal Strategic Wheat Reserves" using Rs. 59 billion in commercial bank loans. The Federal Government initially agreed to cover this loan but eventually paid only Rs. 14.25 billion. By 2013, the Economic Coordination Committee (ECC) of the Federal Government directed the disposal of these reserves. However, the Punjab Government did not comply. As a result, an outstanding loan balance of Rs. 19.58 billion was left, which grew to Rs. 39.591 billion by June 2023 due to unpaid interest or other charges.

- On September 30, 2022, the Secretary of Food raised a concern about an outstanding Federal subsidy of Rs. 9.96 billion for wheat exported by the Punjab Government during FY 2017-2018. Both the Federal and Punjab Governments had agreed to share the subsidy costs for exporting 1.5 MMT of wheat. However, the Federal Government's share of Rs. 9.96 billion remains unpaid despite a formal request for payment on 20th March, 2020 there has been no response from the Federal Government.

Aforementioned review highlights the key financial mismanagement and unresolved issues affecting the Punjab Food Department, stressing the need for action to address these outstanding payments and reduce financial strain. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1	Director Food Lahore	2022-23	2024-0000001340_F00027	Outstanding mark-up from Federal Government	39,591,000,000
2	Director Food Lahore	2022-23	2024-0000001340_F00021	Outstanding claim of export subsidy of wheat	9,966,265,400
Total					49,557,265,400

Audit is of the view that the lapse occurred due to weak supervisory controls. The markup is mounting on daily basis on the outstanding debt and public account is continuously bearing loss in the form of interest payments.

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the paras at Sr. Nos. 1 & 2 were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

The audit recommends pursuing the early receipt of the Federal subsidy share and submitting an audited mark-up claim to the Finance Division. Besides, calculating and communicating the mark-up loss to the Federal Government to highlight the seriousness regarding early realization of claims.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 vide para numbers 6.4.19 having financial impact of Rs. 34.91 million. Recurrence of same irregularity is a matter of serious concern.

6.4.17 Subsidy of Ramazan package-Rs. 40,897.77 million not released by Finance Department due to non-completion of reconciliation

According to the minutes of 35th meeting of care taker cabinet agenda item No. 55.5 provides that Finance department has not provided funds for subsidy from Account-I on account of free flour during the Ramzan, 2023 to the Food department since the said department has not reconciled the figures of distribution of flour bags and has not requested the Administrative Department may complete reconciliation and then approach FD.

During audit of the Director Food, Punjab for the period 2022-23, it was observed that wheat stock quantity 638695.012 MT was shown issued for the purpose of Ramzan package, 2023 and total amount of subsidy involved in this package was calculated as Rs. 40,897,774,859. Despite the lapse of considerable time, the reconciliation process of the wheat bags issued to the eligible poor population of Punjab as per BISP data was not completed. Hence, claim of subsidy was not yet forwarded to the Finance department. Punjab food department is already paying heavy mark up on the amount borrowed from banks and delay in finalization of subsidy claim was causing loss to the public exchequer on account of mark-up payments to banks.

Audit is of the view the delay in reconciliation resulted in non-submission of subsidy claim in timely manner and resulted in loss in the shape of interest payments to banks.

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para was kept pending till the receiving of report of special audit. Further progress was not reported by the department till the finalization of this report.

Audit recommends that reconciliation be completed at the earliest and subsidy amount be claimed from Finance department to avoid further loss of mark-up payments besides responsibility be fixed for the delay in reconciliation process.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 vide para numbers 5.4.7 having financial impact of Rs. 382785.45 million. Recurrence of same irregularity is a matter of serious concern.

(PDP No. 2024-0000001340_F00013)

6.4.18 Irregular blockage of public money-Rs. 30,710.96 million

According to Rule 15.18 Balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

During audit of Food Department, Punjab for period 2021-24, it was observed that empty bardana and wheat stocks relating to previous years were lying in the godowns. This caused blockage of public money amounting to Rs. 30,710,963,946 (Annexure-10).

Audit is of the view that due to weak inventory and supervisory controls blockage of public money was occurred.

The matter was reported to the Administrative Department. In DAC meeting held on 23.12.2024, the para at Sr. No. 6 was kept pending for compliance. The para at Sr. No. 9 was kept pending for regularization from Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends probing the matter to fix responsibility besides taking necessary steps for utilization the blockaded articles.

6.4.19 Defective monthly reconciliation of receipt-Rs. 23,350.83 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. As per rule 7(1) of the Treasury Rules, all money received by the government on account of revenue of the province should without undue delay be paid in full into the treasury and shall be included in the Consolidated Fund or Public Accounts of the province.

During audit of District Food controller, Gujranwala, for the period 2023-24, it was observed that:

- a) The department had reconciled a figure of Rs. 23,248,608,592 on account of receipt duly verified from the District Account Office, which contains two amounts of E01202 amounting to Rs. 23,247,554,742 and E01203 amounting to Rs. 1,032,000. There was difference of figures in the statement. The reconciled figures are less than the amount actually received. The sale of wheat was zero whereas an amount of Rs. 3,818,750
- b) The amount had been transferred without supporting record.

The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC Gujranwala	2023-24	2024-0000004903_F00005	Defective monthly reconciliation of receipt in excess of departmental sales stated in SF-21	23,248,608,592
2.	DFC Gujranwala	2023-24	2024-0000004903_F00002	Irregular transfer of receipt through Transfer Entries without supporting record	98,406,000
3.	DFC Gujranwala	2023-24	2024-0000004903_F00003	Deposit of challans in 2024-24 receipt with zero sales	3,818,750
Total					23,350,833,342

Audit is of the view that lapses occurred due to weak financial and supervisory controls as well as irrational verification of reconciled receipt statements by the DAO Gujranwala.

The irregularity was pointed out during August 2024. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter may be investigated as to why the excess amounts were included and reconciled in the departmental receipt statements duly verified by the DAO Gujranwala. Moreover, the paid challans may be got verified individually rather than monthly from DAO Gujranwala to establish correct verification of the actual deposits against the booked sale of wheat to flour mills.

6.4.20 *Inconsistency in cost estimation involving additional burden on consumers of wheat-Rs. 15,884.61 million*

On a summary to the Chief Minister, Finance Department adverted to urgency to avoid fiscal burden in the wake of policy revision i.e.

“Finance Department has time and again stressed that volume of procurement and release price may be rationalized to minimize fiscal burden and reduce ongoing needs for economical debt to finance commodity operations of the province”.

During audit of various formations of Food Department, it was observed that the department resorted to unpredictable and inconsistent dispensations amounting to Rs. 15,884,609,200 (Annexure-11), involving price distortions for wheat, due to the following reasons:

1. The extraction ratio stood enhanced from 20% to 30% of wheat as grinding charges whereas input cost did not fluctuate proportionately. The revision in extraction had a direct burden on the ratio of incidental charges.

2. The revision in extraction ratio was antithetical to the stance of the Finance Department.
3. The fiscal burden stood increased contrary to advice from the Finance Department because of the extra extraction ratio allowed in favor of Millers in lieu of grinding charges.
4. Cost of jute bags was payable by mill owners under policy letter dated 19.09.2021 under the said wheat procurement scheme but this burden was reverted to incidental charges of the department on 19.05.2022. It had a direct effect on the consumers and their rights had not been adequately safeguarded against food insecurity and price hikes propel.

Audit is of the view that the lapse occurred due to non-implementation of the Finance Department's instructions.

The matter was reported to the Administrative Department. In DAC meetings held on 04.09.2024, 20.09.2024 and 23.09.2024, the paras at Sr. Nos. 1, 3, 6 & 14 were kept pending to review the policy. The paras at Sr. Nos. 4, 9 & 15 were kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends the revision in dispensations such as shifting cost of bardana added extraction deficit and enhanced incidental charges have a strong connection with strict cost and management evaluations inclusive of all the input costs and overheads warranting revisiting of the same by the competent forum for safeguarding consumer rights.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2018-19, 2019-20, 2022-23 vide para numbers 8.4.16, 6.4.9 and 5.4.5 having financial impact of Rs. 808.70 million Rs. 1039.00 Rs. 1617.53 million. Recurrence of same irregularity is a matter of serious concern.

6.4.21 *Doubtful transportation of wheat and supply of flour bags to Ramazan Bazar-Rs. 13,836.55 million*

Para 2, 6, 9 & 10 of Food Department letter No.SO(F-I)5-9/2022 dated 22.03.2022, the sale price of flour for Ramazan Package 2022, will be 450/10 kg bag”, A representative of District Administration shall receive the flour bags at the flour mill gate”. Unsold flour bags at the time of closure may be kept in Ramazan Bazar under proper guard. No unsold bags shall be returned to the Flour Mills on the next day. The sold quantity shall be replenished through additional supply from the flour mill. The Deputy Commissioners shall nominate a representative for each Ramazan Bazaar to verify the daily sale and unsold flour, he will nominate a gazetted officer from District Administration as Focal Person and supported by a team to coordinate with representatives of Food Department to ensure collection, delivery, sale and safe keeping of flour bags in Ramazan Bazar. District Food Controller is responsible to ensure submission of daily supply/sale report (web based). On line report shall be submitted to Food Directorate on prescribed format before 8 PM daily, to eliminate chances of corruption at all levels in provision of the daily subsidy i.e. starting from supply of wheat to the flour mills till supply of flour to Ramzan Bazar.

During audit of Food Department, Lahore, it was observed that wheat and flour bags were transported through unknown vehicles which could not be verified through MTMIS (Motor Transport Information Management System). Furthermore, Comparison of receiving reports and sale report provided that flour bags were found short on sale reports. The balances of the reports were neither reconciled nor the shortage of flour bags was adjusted in unsold stock. The doubtful transportation of wheat and flour bags through unknown vehicles and supply of flour bags on arranged documents valuing Rs. 13,836,550,388 were treated as doubtful. The details are given in annexure-12.

Doubtful transportation of wheat through unknown vehicles and non-compliance of Govt. instruction resulted into loss to public exchequer.

Audit is of the view that lapse occurred due to poor existence of administrative and weak internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para at Sr. No. 2 was kept pending to get verification/correction from Excise Department regarding vehicle/registration numbers. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter be probed at an Administrative Department level to fix responsibility besides strengthening of the supervisory controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Year 2018-19 vide para number 8.4.1 having financial impact of Rs. 3.16 million. Recurrence of same irregularity is a matter of serious concern.

**6.4.22 *Non-payment to cane growers by the sugar mills owners
Rs. 3,050.18 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 co-operative Society, as the case may be, against Cane Purchase Receipt (CPR) at the rate notified under Section 16 of the Act, *ibid* 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 sugar cane, provided that the occupier of a factory shall not purchase cane from a person who is a member of a Cane Growers Co-operative Society.

During audit of Cane Commissioner, Lahore for the period 2023-24, it was observed that an amount of Rs. 3,050,183,742 had not been paid by the sugar mill owners. Audit observed the non-payment as:

- a) The sugar mill owners had not paid amount of Rs. 3,046,978,832 to the sugar cane growers
- b) The mill owners purchased the sugar cane at lesser rates than approved rates of Government

The details are as under:

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Cane commissioner Punjab	2023-24	2024-0000005137_F00010	Non-payment to Cane growers by the sugar mills	3,046,978,832
2	Cane commissioner Punjab	2023-24	2024-0000005137_F00013	Purchase of sugar cane at lesser rates than approved by Government from Sugar cane Growers	3,204,910
Total					3,050,183,742

Audit is of the view that weak financial and internal controls resulted in non-payment to cane growers by the sugar mills.

The matter was pointed out in October 2024. The management noted the observations and did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be looked into at appropriate level, recovery to be affected from concerned besides strengthening of financial and internal controls.

6.4.23 Non-finalization of the cases of theft, manual distribution of flour bags and loss of flour bags due to tempering in the mills record in Ramzan Package 2023 loss-Rs. 2,860.72 million

As per approved summary of cabinet dated 10.01.2024, the para 55.6 Sr. No. (iii), theft of 34894 bags for which FIR s has been registered. Manual distribution of flour bags 558,935 manually distributed instead of through PITB app and tempering of mills records resulted in shortage of 21878 flour bags. Moreover, the cabinet committee the Director Food Department Lahore was directed to pursue the cases vide letter No.DF(ADF-I)(Ramzan Package)2023 dated 01.02.2024. The culprits were required to be arrested to affect recovery.

During the audit of the Food Department, while reviewing the Ramzan Package 2023 and the file of free flour distribution, several cases of theft, manual distribution of flour bags, and tampering with flour mill data were identified. These issues resulted in a financial loss of Rs. 2,860,715,633 (Annexure-13) to the government. Cases of theft involving 34,894 flour bags were registered in Faisalabad, Kasur, Lahore, Layyah, Mandi Baha-ud-Din, and Nankana Sahib. While FIRs were filed, the matter was not actively pursued with the police administration, resulting in the loss remaining unrecovered.

- The Deputy Commissioners of Attock, Faisalabad, Gujranwala/Wazirabad, Hafizabad, Jhang, Kasur, Lahore, Layyah, Mandi Baha-ud-Din, Nankana Sahib, and Sheikhpura have reported that 558,935 flour bags were manually distributed instead of being processed through the PITB app, in violation of the SOP for free flour distribution during Ramazan 2023. The tempering of mill records led to a shortage of 21,878 flour bags. An inquiry was initiated in January 2024, but the results have not yet been provided by the concerned deputy commissioner.

Audit is of the view that weak financial and supervisory controls resulted in loss to the government amounting to Rs. 2,860,715,633.

The matter was reported to the Administrative Department. In DAC meetings held on 04.09.2024 and 23.09.2024, the para at Sr. No. 4 was kept pending for compliance. The para at Sr. No. 8 was kept pending for recovery and follow up the cases. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the cases registered with police be pursued at administrative level to affect recovery, manual distribution of flour bags be produced at administrative level along with PITB data, inquiry regarding tempering in mills data be finalized at the earliest besides strengthening financial and supervisory controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 vide para numbers 5.4.13 having financial impact of Rs. 95.10 million, Recurrence of same irregularity is a matter of serious concern.

6.4.24 *Non-recovery of penalty on account of less transportation-Rs. 1,652.91 million*

As per work order/post audit report, the contractor shall transport the fixed quantity of wheat as indicated in the work order within the given period. If the contractor transports less than the required quantity during that period, a cut equivalent to 8% of the transportation cost of the quantity less transported will be imposed as penalty on the transport bill.

During the audit of the Food Department, it was found that the contractors lifted less wheat than specified in the work order issued by the Director Food Lahore for transporting imported wheat from KPT Karachi to various PR Centers. The department explained that the less transportation was due to the depletion of stock in the ship. However, no certificate from the ship/port authorities was provided to confirm the non-availability of wheat stock, nor was the remaining wheat lifting quota suspended by the Directorate. As a result, contractors transported less wheat, but the penalties of Rs. 1,652,913,321 were neither imposed nor recovered from the contractors, causing a loss to the government. The detail is given in annexure-14.

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.12.2024, the para at Sr. No. 4 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to look into the matter, to fix responsibility, besides affecting recovery and strengthening financial and internal controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2018-19, 2021-22 vide para numbers 8.4.28, 6.4.7 having financial impact of Rs. 3.94 million, Rs. 2.88 million. Recurrence of same irregularity is a matter of serious concern.

6.4.25 *Missing stock of imported wheat 7426.855 MT-Rs. 912.81 million*

Rule 2.33 of PFR Vol-I provides that every Government Servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. MOU was signed between PASSCO and government of the Punjab dated 07.03.2023 for provision of 300,000 metric ton of imported wheat to cater for the requirement of Ramzan package, 2023.

During the audit of the Director Food, Punjab for the period 2022-23, it was noted that imported wheat was procured based on the instructions of the Federal Government. The consolidated receipt statement of the imported wheat showed that PASSCO's claim for the delivery of 499,869.509 metric tons was processed, and a disbursement of Rs. 51.847 billion was made to PASSCO. However, it was found that PASSCO claimed to have supplied 262,712.731 MT of imported wheat, while the Punjab Food Department acknowledged the receipt of only 255,285.876 MT. As a result, there was a shortfall of 7,426.855 MT, amounting to Rs. 912,808,532, which was not received by the Food Department.

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter be inquired to arrive at a factual position and fixing responsibility for loss besides recovery of cost of missing wheat from the defaulters. The financial and internal controls be strengthened to avoid such lapses in future.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2017-18, 2018-19, 2021-22, vide para numbers 8.4.3, 8.4.2, 5.4.1, having financial impact of Rs. 171.95 million Rs. 17.74 million and Rs. 25.59 million. Recurrence of same irregularity is a matter of serious concern.

(PDP No. 2024-0000001340_F00006)

6.4.26 *Concealment by the recipient districts in their reconciliation of flour bags supplied to other districts- Rs. 318.31 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 the Director Food, Punjab, for the period 2022-23, a probe by the Food Department found that 21,875 flour bags were issued on bogus tokens in Faisalabad, resulting in a recovery of Rs. 25,492,187 from the flourmill. The investigation revealed discrepancies in the distribution records: 95,900 bags were properly acknowledged in Muzaffargarh, but only 38,113 bags were shown as distributed, leaving 57,787 bags unaccounted for. Likewise, 106,595 bags dispatched from Rawalpindi to DG Khan were not reconciled by the respective Deputy Commissioners. In Jhang, only 21,220 out of 24,820 supplied bags were acknowledged and 3,600 bags remained unaccounted for. Similarly, 22,440 bags supplied to Layyah were not acknowledged. A total of 228,535 flour bags are missing indicating misappropriation. A probe is needed to fix responsibility and recover Rs. 318,314,974 from the defaulters.

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.09.2024, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter be probed and responsibility be fixed besides recovery of the cost of missing flour bags from the concerned defaulters and supervisory controls be strengthened to avoid such lapses in future.

(PDP No. 2024-0000001340_F00008)

6.4.27 *Loss to government due to non-recovery of license and renewal fee-Rs. 2.45 million*

In accordance with Food Department letter No.SO(Food-I)-6(1)/94, dated 19.08.1998, the governor of the Punjab enhanced and fixed the rates of fee for food grains license as follows;

1. Food grains License	Rs. 1000
2. Renewal fee	Rs. 500

During audit of DFC, Gujranwala for the period 2023-24, it was observed that 1869 number of entities were registered in Gujranwala District for obtaining permits for performing business in food stuffs, but the annual fees @ Rs. 500 per annum amounting to Rs. 2,445,500 along with fine (if any) notified by the department was still pending to be recovered.

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

The matter was reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility be fixed for less collection of license fees and expending the registration process to new ventures under the Food Stuff Act to prevent government from loss.

(PDP No. 2024-0000004903_F00008)

6.4.28 *Distribution of free flour bags without testing from Food Authority*

As per Sr. No. 2 (XII) of SOPs for Ramzan Package 2023, Director Food and DG Punjab Food Authority shall ensure quality of flour through testing.

During the audit of the District Food Controller, Gujranwala for the period 2021-23, it was found that the Director General Punjab Food Authority did not conduct any quality testing of flour during the execution of the "Free Atta Distribution Scheme 2023-Ramzan Package." Furthermore, the Food Department only conducted a single round of flour testing at 57 mills, as indicated in the Punjab Food Department lab report dated 31.03.2023. Of these, 20 mills failed the tests and were fined Rs. 139,000 in accordance with the approved SOPs. However, no further testing was carried out. This lack of continuous oversight could expose consumers to substandard or unsafe flour. It is critical that proper quality control measures are implemented to ensure the safety of food distributed under government schemes.

Audit is of the view that irregularity occurred due to weak supervisory and administrative controls.

The matter was reported to the Administrative Department. In DAC meeting held on 20.09.2024, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends fixing responsibility on person(s) as fault besides strengthening financial and internal controls.

(PDP No. 2024-0000001272_F00002)

6.5 PARAS TAKEN FROM SPECIAL AUDIT OF RAMZAN PACKAGE 2023

6.5.1 *Loss due to release of wheat below average wheat purchased and maintenance cost-Rs. 8,511.44 million*

According to Para 2(vvi) of the SOPs for Ramzan Package 2023 issued by the Government of the Punjab Food Department vide No.SO(F-1)5-32/2023-24 dated 16th March, 2023; the release price of the wheat was approved at par with the MSP i.e. 3900/40 kg

During the Special Audit of Ramzan Package, 2023, it was observed that 643,343.746 MT wheat was issued to the flour mills for execution of package. A data analysis revealed that out of total wheat quantity, 412,214.041 MT was Indigenous Wheat, 57,100.276 MT was Imported Wheat and 174,029.429 MT was PASSCO Wheat. The purchase costs with incidental charges for wheat categories were different i.e. for Indigenous, Imported and PASSCO Wheat, it was Rs. 79,958.34, Rs. 128,680.90 and Rs. 123,550.12, PMT respectively. The average purchase & maintenance cost for three categories was Rs. 110,729 PMT whereas release price was fixed at Rs. 3900/40 kg i.e. 97,500 PMT i.e. below average purchased and maintenance cost.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

When pointed out during October 2024, the executive authorities noted for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter should be inquired. Responsibility for the loss fixed besides strengthening controls to avoid recurrence of such lapse.

(PDP No. 2024-0000005401_F00032)

**6.5.2 *Loss due to excess release of wheat to the flour mills-
Rs. 1,279.97 million***

According to Para 3 (ii) of the SOPs for Ramzan Package 2023 issued by the Government of the Punjab Food Department vide No.SO(F-1)5-32/2023-24 dated 16th March, 2023; Director, Food shall allocate quota to the mills and provide information in this regard to the districts. DFCs shall ensure supply of wheat to flour mills accordingly.

During the Special Audit of Ramzan Package, 2023, it was observed that 643,343.746 wheat was utilized for free distribution of flour bags. The wheat issuance mechanism was unlawful as wheat quantities were issued by the DFCs without getting wheat quota allocated from Director Food the competent authority. Due to non-observance of notified SOPs, a quantity of 11,665.594 MT was excess issued to flour mills by the 21 District Food Controllers without keeping in view the actual requirement of flour bags for the districts.

Audit is of the view that lapse occurred due to weak administrative and financial controls which resulted into loss to the public kitty due to excessive issuance of wheat to the flour mills and non-observance of approved protocol for the execution of package.

When pointed out during October 2024, the executive authorities noted for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter should be inquired. Responsibility for the non-observance of standard operating procedure fixed. Actual loss involved recovered and deposited into Government Treasury besides strengthening controls to avoid recurrence of such lapse.

(PDP No. 2024-0000005401_F00031)

CHAPTER 7

FOREST, WILDLIFE & FISHERIES DEPARTMENT

7.1 *Introduction*

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

- Scientific management of existing public forest estates to maximize production of wood and 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 about tree planting and provision of technical and advisory services on matters of afforestation to the people and other Government departments.
- Research and training in various disciplines of forestry, wildlife, fisheries and seri-culture.
- Management of watersheds to conserve soil & water and to improve the productivity of land.
- Acquisition and transfer of forest lands. Notification/De-notification in respect of reserve, protected & un-classed forests.

Audit Profile of Forest, Wildlife & Fisheries Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	323	12	3,078.67	14.82
2	- Assignments Accounts - SDAs etc. (excluding FAP)	5	2	14.90	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Forest, Wildlife & Fisheries Department for the year 2023-24 indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2023-24 against the total of six grants/appropriations is given below:

<i>(Rupees in million)</i>					
Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21005	5,912.95	(440.02)	5,472.93	5,374.37	(98.55)
PC21010	210.32	4.84	215.16	209.37	(5.79)
PC21019	1,343.11	(157.13)	1,185.98	1,135.79	(50.19)
PC21023	1,478.64	(52.41)	1,426.23	1,301.47	(124.76)
PC22036	6,341.47	(605.39)	5,736.08	5,202.85	(533.23)
PC24044	185.49	-	185.49	185.49	-
Total	15,471.99	-1,250.12	14,221.87	13,409.35	(812.53)

Overview of Expenditure

The final budget of the Forest, Wildlife & Fisheries for the year ended 30th June, 2024 was Rs. 14,221.87 million. Out of this, the actual expenditure was Rs. 13,409.35 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	9,130,519,000	8,206,497,365	(924,021,635)	10.12
Development	6,341,469,000	5,202,849,765	(1,138,619,235)	17.96
Total	15,471,988,000	13,409,347,130	(2,062,640,870)	13.33

This composition changed due to supplementary grants and surrenders.

A variance of the 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	8,485,796,000	8,206,497,365	(279,298,635)	3.29
Development	5,736,077,000	5,202,849,765	(533,227,235)	9.30
Total	14,221,873,000	13,409,347,130	(812,525,870)	5.71

Anticipated savings not surrendered

As per para 14.3 of the 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. (812.53) million at the close of the year 2023-24 under grants PC21005, PC21010, PC21019, PC21023 and PC22036 were not surrendered in time by the Department.

7.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 4,052.95 million were raised during audit of the Forest, Wildlife & Fisheries Department. This amount includes recoveries of Rs. 803.04 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	8.07
2.	Recoveries and overpayments	803.04
3.	Procurement related irregularities	1,136.81
4.	HR/Employee related irregularities	10.84
5.	Performance related irregularities	1,866.12
6.	Value for money and service delivery issues	33.10
7.	Financial Matters	171.97
8.	Others	23.00
Total		4,052.95

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

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

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

The compliance with PAC directives in the 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. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

7.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

7.4.1 Irregular and double drawl-Rs. 8.07 million

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

During audit of Forestry, Wildlife and Fisheries Department, it was observed that management made double drawl/irregular payment of Rs. 8,070,756 from Government Treasury for plantation and labour charges etc. This action of the management came under fraudulent drawl of public money. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFO Muzaffargarh	2022-24	2024-0000004318_F00002	Payments were made to those persons who were appearing in Active Tax Payer List of FBR indicating that some of them owns their businesses registered with FBR and some had taxable salary income. It proves that the persons were not working as laborers. The CNICs were used to draw fake payments.	2,681,272
2.	DFO Muzaffargarh	2022-24	2024-0000004318_F00003	Payments were made to those persons having age of 60 years or above which shows that they were not able to work as labor. Record shows that they were working throughout the month constantly 30 or 31 days without any leave of Friday or Sunday which is doubtful.	2,030,572
3.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00009	Labour with duplicate names, active tax payer and regular government employees/pensioners were found in record.	1,792,500
4.	DFO, Okara	2021-23	2024-0000001289_F00013	Labour with duplicate names, active tax payer and regular government employees/pensioners were found in record.	1,566,412
Total					8,070,756

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

The matter was further reported to the Administrative Department. In DAC meeting held on 20.09.2024, the para at Sr. No. 4 was kept pending for recovery. As regards remaining paras, neither any reply was received nor was DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be probed into at Administrative Department's level and action be taken against the delinquents besides ensuring recovery of the entire amount.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2019-20, 2020-21, 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

Recoveries and overpayments

7.4.2 *Non/less recovery of government dues-Rs. 803.04 million*

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should accordingly see that all sums due to the Government are regularly received and checked against demands and that they are paid into the treasury. As per Rule 2.31(a) of Rules ibid, a drawer of bills for pay, allowances, contingent, and other expenses will be held responsible for any overcharges, fraud, and misappropriation.

During the audit of the Forestry, Wildlife & Fisheries Department, it was observed that recovery of Rs. 803,042,900 (Annexure-15) from contractors and suppliers, officers/officials had not been affected on account of excess payments, liable on account of less deduction of government taxes, etc. which was a loss to the public exchequer.

The audit is of the view that the lapse occurred due to weak financial and supervisory controls.

The matter was further reported to the Administrative Department. In DAC meetings held on 20.09.2024 and 23.10.2024, the paras at Sr. Nos. 2, 3, 7 & 12 were kept pending for recovery. As regards remaining paras, neither any reply was received nor was DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter may be probed to fix the responsibility and the loss be recovered from the concerned at fault besides strengthening supervisory and financial controls.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2019-20, 2020-21, 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

Procurement related irregularities

7.4.3 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 1,136.81 million

According to Rule 4 read with rule 12 and rule 56 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 the audit of the Forestry, Wildlife & Fisheries Department, it was observed that expenditure to the extent of Rs. 1,136,813,907 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 2014, rendering the expenditure irregular (Annexure-16).

The audit is of the view that the lapse occurred due to weak financial and internal controls.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.09.2024, the paras at Sr. Nos. 4 & 7 were kept pending for regularization from Finance Department. The para at Sr. No. 9 was kept pending for recovery. As regards remaining paras, neither any reply was received nor was DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2019-20, 2020-21, 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

HR/Employees related irregularities

7.4.4 Irregular appointments/transfer-Rs. 10.84 million

As per 3rd Monitoring report of DGM&E vide letter no. DGM&E/MTR/AD(B-2)-E/FW&FD/2024/10/1327 dated 20th March 2024. According to the PC-I, the execution of building structures is the responsibility of the Communication & Works Department (C&W). No additional agency or consultant is required for supervision, as C&W officials are competent and capable of managing and supervising the work more effectively than any external consulting agency.

According to Finance Department letter No.FD.SO(GOODS)44-4/2011 dated 06.07.2013, no contingent paid staff shall be appointed without prior approval of the Finance Department.

During audit of Forestry, Wildlife & Fisheries Department, it was observed that management hired/appointed/transferred staff in contradiction of government instructions.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00019	Unnecessary hiring of engineering consultancy firm.	9,011,200
2.	DFO Muzaffargarh	2022-24	2024-0000004318_F00020	Irregular payment to contingent paid staff.	1,824,000
Total					10,835,200

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

The matter was reported to management during September, 2024, in case of Sr. No. 1, the management stated that matter will be taken up with consultancy firm to resolve observation raised by M&E Department. In case of Sr. No. 2, management noted the observation without offering any comments.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends matter may kindly be justified along with complete documentary evidences or got it regularize from competent authority.

Performance related irregularities

7.4.5 *Poor performance due to mis-management-Rs. 1,777.90 million*

According to Rule 2.10(a)(1) & (5) of PFR Vol-I, same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that many activities i.e. non-retrieval of encroached forest land, non-plantation on forest areas, and non-pursuance of forest offence cases registered with Police etc. sustained in Government losses due to mis-management. The details are given in annexure-17.

Audit is of the view that weak internal controls on management of assets resulted into loss to government.

Audit pointed out the lapse from August to September 2024. The formations did not offer replies.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the department should improve its performance and supervision of plantation on forest area to bring better results.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

7.4.6 *Loss to government due to failed planted area-Rs. 88.22 million*

As per 1st meeting of Provincial Project Steering Committee (PPSC) for implementation of Development Project “Ten Billion Tree Tsunami Program (Phase-I)/ Up-scaling of Green Pakistan Program (Revised)” Sr. No. 2, “on responding to the query of chair regarding survival rate, The Secretary, Forestry Wildlife. & Fisheries Department explained that in order to beat the failure after first planting, there exists the provision of restocking in the subsequent years. However, the ultimate of survival of 70% would be considered acceptable.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that an amount of Rs. 88,220,932 was incurred on payment of plantation of areas comes under the Project TBTP.

The following shortcomings were noticed:

- 297.196 Avenue mile area planted in Khanwag range under the “Ten Billion Tree Tsunami” during the year 2019-20 was found failed during the physical inspection of the area by the Range officer. An expenditure of Rs. 23,348,746 was incurred on these failed planted areas which is questionable.
- 55 Avenue mile area alongside BS link-I (RD 164-180/L) was selected for plantation in Ten Billion Tree Tsunami during the year 2019-20 and expenditure of Rs. 1,022,541 was incurred up to May-2020 on the area. However, 30 Av. Mile area was failed due to which government sustained loss of Rs. 557,760.
- Range Forest Officer submitted a report mentioned failure of 645.3 acre of jungle planted in Depalpur range having success ratio between 0 to 25%.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFO, Okara	2021-23	2024-0000001289_F00003	Loss to Government due to Failed planted forest on 645.3 Acres.	64,530,000
2.	DFO, Okara	2021-23	2024-0000001289_F00001	Loss to Govt. due to failed planted areas under TBTT Programme.	16,880,752
3.	DFO Muzaffargarh	2022-24	2024-0000004318_F00023	Defective expenditure charged on maintenance of 200 acre area Planting coupe 2021-22 under TBTT Programme	6,252,420
4.	DFO, Okara	2021-23	2024-0000001289_F00002	Loss due to 30 Avenue mile failed area under TBTT programme.	557,760
Total					88,220,932

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

The matter was further reported to the Administrative Department. In DAC meeting held on 20.09.2024, the paras at Sr. Nos. 1, 2 & 4 were kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter be inquired at the Administrative Department level, exact value of loss be calculated from the compartment history sheets besides fixing responsibility and recovery of loss from the responsible.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

Value for money and service delivery issues

7.4.7 Increased forest fire incidents-Rs. 33.10 million

As per Punjab Government rules of business 2011, A secretary shall be the official head of department and be responsible for its efficient administration and discipline for the conduct of business assigned to the department and for the observance of laws and rules.

During the audit of the Secretary of the Forest, Wildlife & Fisheries Department for the financial year 2023-24, a review of forest fire data revealed that over the past five years, there have been 662 reported fire incidents. These fires affected a total of 13,900.74 acres of land, resulting in damages of trees valuing Rs. 33,100,000. The number of forest fires has been increasing rapidly, with the most recent incident occurring on April 29, 2024, in Soon Valley, Khushab, where 1,208 acres were affected.

The lapse occurred due to weak supervisory and internal controls which resulted into increased forest fire incidents.

In reply to preliminary observation, the management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor has DAC meeting been convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends the matter may be looked into at Administrative Department level by taking remedial measures to minimize the loss.

(PDP No. 2024-0000003803_F00012)

Financial Matters

7.4.8 Irregular expenditure without provision in PC-I- Rs. 140.27 million

The approved PC-1 of the project “Green Pakistan Programme-Revival of Wildlife Resources in Punjab” Provides the provisions/estimate for purchase of various items which is the responsibility of the project director to ensure the compliance of approved PC-1.

During the audit of the Project Director, Green Pakistan Programme, Wildlife Component, Lahore for the period 2023-24, it was observed that the management of the project "Green Pakistan Programme-Revival of Wildlife Resources in Punjab" incurred expenditures for the purchase of various items amounting to Rs. 140,271,747 without its

provision in PC-1 which is quite irregular. The unauthorized procurement indicates a lack of compliance with the approved PC-1, compromising the integrity of the project. Immediate administrative action is necessary to investigate these issues, ensure accountability, and align future expenditures with approved plans.

Audit is of the view that lapse occurred due to weak supervisory, management and financial controls which resulted into irregular expenditure without provision in PC-I.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

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

(PDP No. 2024-0000002759_F00002)

7.4.9 *Irregular drawl of amount from consolidated fund and retained in P Deposit-Rs. 31.70 million*

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury. In terms of rule 2.10(b)5 of PFR Vol-I no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Divisional Forest Officer, Range Management, Chakwal, it was observed that civil work amounting to Rs. 73,603,428 under the scheme “Development of Pabbi National Park for the Year 2022-23 was awarded to M/s Imran & Co. The contractor failed to complete the work within the prescribed time and an excess amount of

Rs. 31,702,496 related to the work in progress was drawn and deposited into the Head G11218-Forest Deposits to avoid the lapse of funds irregularly.

Audit is of the view that the lapse occurred due to weak supervisory and internal controls which resulted into irregular drawl out of consolidated fund and deposit into P Deposit.

The matter was pointed out to the concerned formation during May 2024. The formation noted the observation and did not offer any reply.

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 despite issuance of reminders in November and December 2024.

Audit recommends to inquire the matter and to fix the responsibility against the concerned, to regularize the irregularity from the Finance Department besides strengthening the internal controls on payments.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

(PDP No. 2024-0000001524_F00001)

Others

7.4.10 Non-completion of various activities causing loss to Government-Rs. 23.00 million

As provided in sub para 23 of rule 3.20 (part-v) of forest manual Vol-III, The DFO is responsible to sell the timber stock quickly and advantageously.

During audit of Divisional Forest Officer, Okara for the period 2021-23, it was observed that 4601 no. of trees were placed in the custody of private persons on Superdari as per Form-17. Neither the financial value/reserve value of the trees was worked out before placing them in the

custody of private persons nor auction conducted to avoid loss of Rs. 23,005,500 (4601 Trees x Rs. 5,000 each) due to deterioration.

Audit is of the view that the lapse occurred due to weak supervisory and internal controls which resulted into non-completion of various activities causing loss to government.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.09.2024, the para was kept pending for auction of trees. Further progress was not reported by the department till the finalization of this report.

Audit recommends to inquire the matter and fix the responsibility against the concerned and to regularize the irregularity from the Finance Department besides strengthening the internal controls on payments.

Note: The issue was reported earlier also in the Audit report(s) for Audit Years 2021-22, and 2022-23. The recurrence of the same irregularity is a matter of serious concern.

(PDP No. 2024-0000001289_F00010)

CHAPTER 8

HIGHER EDUCATION DEPARTMENT

8.1 *Introduction*

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. To realize this vision, the department has outlined the following objectives:

- Increasing the number of skilled faculty
- Enhancing the quality of the assessment system
- Increasing the market relevance of higher education programs
- Increasing the number of students enrolled at the college/university level
- Creating opportunities for all income groups, social classes, and genders
- Introducing a financial aid (loan) scheme in HEIs
- Increasing the number of need-based scholarships
- Creating special opportunities for remote areas
- Raising students' commitment to higher education
- Improving infrastructure and resource provision

Audit Profile of Higher Education Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	953	31	135,362.89	51,271.54
2	- Assignments Accounts - SDAs etc. (excluding FAP)	52	13	1,016.07	-
3	Authorities/Autonomous bodies etc. under the PAO	31	11	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Higher Education Department for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

(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	1,370.06	(292.80)	1,077.26	983.24	(94.02)
PC21015	69,991.35	(9,171.65)	60,819.70	51,952.04	(8,867.66)
PC22036	2,698.16	(243.27)	2,454.89	2,025.41	(429.47)
Total	74,059.58	(9,707.73)	64,351.85	54,960.69	(9,391.15)

Overview of Expenditure

The final budget of the Higher Education Department for the year ended 30th June, 2024 was Rs. 64,351.85 million. Out of this, the actual expenditure was Rs. 54,960.69 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	71,361,417,000	52,935,279,427	(18,426,137,573)	25.82
Development	2,698,161,000	2,025,413,156	(672,747,844)	24.93
Total	74,059,578,000	54,960,692,583	(19,098,885,417)	25.79

This composition changed due to supplementary grants and surrenders.

The variance of the 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	61,896,960,465	52,935,279,427	(8,961,681,038)	14.48
Development	2,454,886,465	2,025,413,156	(429,473,309)	17.49
Total	64,351,846,930	54,960,692,583	(9,391,154,347)	14.59

Anticipated savings not surrendered

As per para 14.3 of the 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 (9,391.15) million at the close of the year 2023-24 under grants PC21010, PC21015 and PC22036 were not surrendered in time by the Department.

8.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 36,805.54 million were raised during audit of the Higher Education Department. This amount includes recoveries of Rs. 2,282.90 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	791.06
2.	Recoveries and overpayments	2,282.90
3.	Procurement related irregularities	1,024.53
4.	HR/Employee related irregularities	5,786.65
5.	Management of accounts with commercial banks	14,977.91
6.	Financial Matters	9,169.97
7.	Others	2,695.14
8.	Non-production of record	77.38
Total		36,805.54

8.3 *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 the 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
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 Higher Education Department remained unsatisfactory except for the Financial Years 2005-06 and 2010-11. The department is required to take-up prompt action. Further, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

8.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

8.4.1 *Fraudulent payment on hiring of foreign faculty- Rs. 500.00 million*

As per Para 4 of Abdus Salam School of Mathematical Sciences Statutes 2003, the Board has the powers to govern and regulate the finance, accounts and investments of the school. As per Para 5 of the said statutes, the chairman has the authority to cause an inspection, or inquiry to be made in respect of any matter connected with the school.

During audit of the accounts of the Abdus Salam School of Mathematical Sciences Lahore for the period 2018-2023, it was noticed that DG ASSMS conducted an inquiry through a committee in March 2019 to verify the payment to foreign faculty hired under HEC Foreign Faculty Hiring Program (FFHP). Under this program it was envisioned that faculty members will be hired from universities abroad to serve in Pakistani universities. The minimum duration of contract under this program was one year. There was another version of the program in which faculty from abroad was hired for shorter duration of up to a semester.

According to the inquiry report, 58 members of foreign faculty were hired under this program with duration ranging from few months to almost 8 years. As per report the committee wrote to 38 faculty members (whose duration was more than one year) to verify the salary payments as this constituted about 91% of the total amount. The committee had not pursued the case of 20 faculty members owing to different reasons. The committee submitted following findings as per inquiry:

- 1 Approximately Rs. 638 million were given to ASSMS by the HEC. In most cases these faculty members spent few weeks to few months in Pakistan. The fact was not reported to HEC and monthly salaries of foreign faculty were continued to be drawn.
- 2 Most of the faculty hired by ASSMS only spent, at most, few weeks or months. HEC and the Government College

- University (Lahore) were told that these are not short-term visiting faculty but are regular faculty members.
- 3 Correspondence with foreign faculty indicate the non-receipt of salary.
 - 4 Given the fact that Rs. 638 million were received from HEC and the fact that foreign faculty were not even in Pakistan depicts a ghost faculty program.
 - 5 It is estimated, based on invitation letters (provided by ASSMS staff) and correspondence with foreign faculty, that there is a discrepancy of approximately Rs. 500 million. This is just an estimate and more precise figure can be obtained if immigration record can be obtained.

The progress report of the case referred to NAB was not shared with audit.

Audit is of the view that fraud occurred due to weak internal and financial controls as suspected fraud was not detected timely.

The management did not reply to preliminary observation issued in March 2024.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the Administrative Department may look into the matter of fraud and recover amounts as per findings of the inquiries conducted on the matter by accountability agencies. Without any updates and actions taken by NAB after post inquiry suggest a significant delay in prompt accountability.

(PDP No. 2024-0000001032_F00001)

8.4.2 Misappropriation of funds through presenting forged documents-Rs. 278.51 million

As per Para 4 of Abdus Salam School of Mathematical Sciences Statutes 2003, the Board has the powers to govern and regulate the finance,

accounts and investments of the school. As per Para 5 of the said statutes, the chairman has the authority to cause an inspection, or inquiry to be made in respect of any matter connected with the school.

During audit of the accounts of ASSMS for the period 2018-2023, it was noticed from the inquiry reports that management of the ASSMS had organized an International Kangaroo Mathematics Contest (IKMC) from 2005 to 2008. In this competition students of all grades from 1 to 12 participated with subscription fee fixed Rs. 150 per student for private schools and Rs. 100 for Govt. Schools which is now Rs. 600 per student.

As per inquiry report, Ex- DG ASSMS (2003 to 2014) placed an agenda item before the BOG in its 17th meeting dated 23-12-2008 to allow transfer of the IKMC to him so that it can be organised privately. He told the BOG that AKSF admits individuals as members and not organisations and allow him to run this privately otherwise AKSF might take away the membership of Pakistan. He presented an email of President AKSF advising that IKMC should be organised privately rather than through a university. Nine years after transfer of IKMC, the chairman BOG ASSMS constituted a committee to investigate the transfer of IKMC in September 2017. The committee gave the following findings and recommendations:

- 1 The statement of then DG made to the BOG regarding the way IKMC is organised in other countries was false as there are many countries in which universities and mathematics centres organize the contest.
- 2 The committee sent the email presented in BOG by then DG (2003 to 2014) to be from the President for verification. The Secretary AKSF on 18-03-2018 replied that then honorary member has clarified that he did not use the email address used in the email that you sent us.
- 3 The use of fake/forged documents and statements to the BOG by the DG ASSMS for its personal financial gains is a grave misuse of authority.
- 4 The committee estimated that from 2009 to 2018, Rs. 278.51 million approximately have been generated through this contest.

- 5 The letter for opening of bank account was on the letter head of ASSMS and address to that was ASSMS.
- 6 The report may be shared with the stake holders such as HEC, Punjab Higher Education Commission, Punjab Higher Education Department, Association Kangaroo Sans Frontiers (AKSF) and others.
- 7 The BOG may authorize the Chairman BOG to take any necessary action and measures both nationally and internationally, for regaining the IKMS for ASSMS/GCU. These measures may include legal action as well.

Audit is of the view that lapse occurred due to submission of fake documents which could be verified at that time by the BOG and responsible officers by just a matter of simple internet search. This was due to long term control failures which either reflects the incompetence of the BOG or collusion with the Ex-DG. The progress report of the case referred to NAB was not shared with audit. Without any updates or actions taken by NAB after post inquiry suggest a significant delay in prompt accountability.

This resulted in undue collection of fees of IKMC by private persons to the tune of Rs. 278,507,700.

The management did not reply to preliminary observation issued in March 2024.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired into at Administrative Department's level and case may be pursued vigorously in NAB to recover the amounts and efforts be made through HED/HEC and VC GC University (Chairman BOG) to get back the rights of organizing IKMC.

(PDP No. 2024-0000001032_F00002)

8.4.3 Mis-appropriation in university receipts-Rs. 12.55 million

As per section 18(a) of The University of the Punjab Act, 1973, the treasurer shall be responsible to manage the property, the finances and the investments of the University.

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

During audit of the Higher Education Department, it was observed that embezzlement of Rs. 12,553,835 was made by depositing less fee through fake deposit challans by the employees. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	University of Okara	2022-24	2024-0000003285_F00009	The university employees have embezzled Rs. 18,187,614 through forged challans, the university management has recovered a sum of Rs. 7,989,744 from students instead of responsible employees. A case No.42/2023 dated 20.09.2023 got registered with Anti-corruption Establishment, Circle, Okara against the University of Okara employees	10,197,870
2	University of Punjab	2022-24	2024-0000002756_F00014	An inquiry conducted; the Junior Clerk of the Department of Social Work has deposited the university fee through fake challan.	2,355,965
Total					12,553,835

Audit is of the view that lapse occurred due to weak financial control.

This resulted in non-recovery of embezzled amount to the stated extent.

When the matter was pointed out, the management noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para at Sr. No. 2 was kept pending for recovery. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired at Administrative Department's level for fixing responsibility besides recovery of the remaining amount from concerned person(s) at fault. Further, a mechanism be developed for retrieval of recoveries and dues from the defaulters along with strengthening of internal and supervisory controls.

Recoveries and overpayments

8.4.4 Non-deduction/deposit of levied taxes-Rs. 793.56 million

As per Section 153(1)(a) of the Income Tax Ordinance 2001, income tax was to be withheld at source @ 4.5% & 9% on supplies and 10% & 20% on services from filers & non-filers respectively. Moreover, Punjab Sales Tax on Services Act 2012 require the departments to withhold taxes at prescribed rates at the time of making payments to the service providers.

During audit of the Higher Education Department, it was observed that levied taxes amounting to Rs. 793,559,856 (Annexure-18) were either not withheld at source at the time of making payments to the suppliers/service providers or deducted but not deposited into Government Treasury.

Audit is of the view that weak supervisory and internal controls on withholding tax enforcement.

This resulted in non-deduction of taxes/non-deposit of deducted amount into treasury.

When the matter was pointed out, the management either noted the observations for compliance or did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 26.09.2024, 15.10.2024, 10.02.2025 and

13.01.2025, the para at Sr. No. 1 was kept pending to take up matter with tax authorities. The para at Sr. No. 4 was kept pending for clarification from HEC and FBR. The para at Sr. No. 6 was kept pending for probe. The para at Sr. No. 21 was reduced and kept pending for recovery to the extent of amount shown in annexure. The paras at Sr. Nos. 15, 19 & 32 were kept pending for clarification. The paras at Sr. Nos. 22, 27 & 31 were kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to affect recovery of the amount pointed out and deposit the same into Government Treasury besides strengthening supervisory and internal controls on enforcement of withholding taxes.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22 and 2022-23 vide para numbers 9.4.20, 7.4.7 and 8.4.4 having financial impact of Rs. 69.74 million, Rs. 60.11 million and Rs. 283.28 million. Recurrence of the same irregularity is a matter of serious concern.

8.4.5 *Non-recovery of dues from absconder scholars-Rs. 733.07 million*

As per terms and conditions of surety bonds of Ph.D Scholars studying abroad, the scholar is bound to serve the university for a period of five years after completion. Further, in case of breach of terms and conditions of the contract, the scholar shall be bound to pay the penalty as prescribed by the University.

During audit of the Higher Education Department, it was observed that an amount of Rs. 733,071,528 (Annexure-19) was recoverable from the scholars of different universities on account of pay & allowances and scholarships/surety bond amounts who did not return back to the country and served the university in violation of terms & conditions of the surety bond.

Audit is of the view that lapse occurred due to mismanagement and weak financial controls.

This resulted in non-recovery of outstanding amounts from absconder scholars on account of surety bond amounts to the stated extent.

When the matter was pointed out, the most of the entities noted the observations for compliance and the rest did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 13.01.2025, 03.02.2025 and 10.02.2025, the para at Sr. No. 6 was kept pending for recovery. The para at Sr. No. 7 was kept pending for compliance. The paras at Sr. Nos. 11 & 13 were kept pending for legal action and recovery. The para at Sr. No. 12 was kept pending for probe. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be probed into at Administrative Department's level for fixing responsibility and to affect recovery from concerned absconders/their guarantors.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 & 2023-24 vide para numbers 7.4.2 and 9.4.20, having financial impact of Rs. 161.79 million and Rs. 11.84 million. Recurrence of the same irregularity is a matter of serious concern.

8.4.6 *Non-recovery from employees and contractors-Rs. 373.43 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. As per Universities Ordinance/Act, the Treasurer shall manage the property, the finances and the investments of the University.

During audit of the Higher Education Department, it was observed that an amount of Rs. 373,432,971 (Annexure-20) was recoverable from the contractors, officers and officials on accounts of lapses characterized by financial mismanagement. The same defaulted amount was not recovered even though considerable time had lapsed.

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

When the matter was pointed out, the management either noted the observations for compliance or did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 26.09.2024, 15.10.2024 and 31.10.2024, the para at Sr. No. 8 was kept pending with direction to take up the matter with concerned contractor through Administrative Department. The paras at Sr. Nos. 7 & 27 were kept pending for recovery. The paras at Sr. Nos. 9 & 17 were kept pending to probe at Vice Chancellor's level to fix responsibility and report sent to Syndicate for decision. The para at Sr. No. 20 was reduced and kept pending for recovery to the extent of amount shown in annexure. The para at Sr. No. 21 was kept pending for probe. The para at Sr. No. 26 was kept pending for fact finding report. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to affect recovery of the stated amount and deposit the same into Government Treasury besides strengthening supervisory and financial controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22 and 2022-23 vide para numbers 9.4.19, 7.4.3, 7.4.5 and 8.4.3 having financial impact of Rs. 71.17 million, Rs. 24.66 million, Rs. 44.41 million and Rs. 385.03 million. Recurrence of same irregularity is a matter of serious concern.

8.4.7 *Non-deposit of accreditation fee and unutilized balances of completed project into Govt. Treasury-Rs. 263.91 million*

According to Punjab Higher Education Commission Act 2014 Chapter-III (17)(1), the Commission shall have a fund to which shall be credited all grants and contributions made by the Government or any national or international organization or by any person or authority and out of which shall be disbursed the grants and other expenditure to be made and incurred by the Commission.

During audit of Higher Education department, it was observed that a sum of Rs. 263,906,702 were not remitted into treasury by two entities on account of balance funds of completed development project, non-utilized funds on research projects and departmental receipts on account of accreditation fee charged from various private sector degree awarding institutions. The amounts were still lying in bank accounts of the concerned formation. The detail was as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00016	Non-remittance/deposit of bank balance of completed projects into Govt. Treasury	238,245,544
2.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00011	Non-deposit of Accreditation fee charged from private sector degree awarding institutions into Govt. Treasury.	20,700,131
3.	University of Okara	2022-24	2024-0000003285_F00016	Funds released by HEC to IPFP for research projects were not utilized	4,961,027
Total					263,906,702

Audit is of the view that weak financial and internal controls led to the violation of rule.

This resulted in non-remittance of the stated amount into Government Treasury.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.01.2025, the para at Sr. No. 1 was kept pending for production of PC-IV, deposit of bank balance of completed projects into Government Treasury, probe and regularization from Finance Department. The para at Sr. No. 2 was kept pending for clarification. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the stated amount be remitted into treasury at the earliest besides strengthening of internal controls to avoid recurrence of such irregularities in future.

**8.4.8 *Less deposit of income generated from various funds-
Rs. 65.46 million***

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

During audit of the Principal Government College for Women Samanabad Lahore the year 2021-24, on comparison of various college fund receipts with the bank statements of relevant fund, it was noticed that an amount of Rs. 65,460,321 were less deposited.

Audit is of the view that lapse occurred due to weak financial and internal controls which resulted in less deposits to the stated accounts.

The matter was pointed out to the concerned department during March 2024. The management did not provide any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter may be investigated and recovery be affected from person(s) at fault besides strengthening of internal controls to avoid recurrence of such irregularities in future.

(PDP No. 2024-0000002745_F00001)

**8.4.9 *Non-recovery from defaulting contractors of civil works-
Rs. 53.47 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. As per Universities Ordinance/Act, the Treasurer shall manage the property, the finances and the investments of the University. As per Para-V of notification issued by the Finance Department vide No.RO(Tech)F-D.18-44/2006 dated 07.12.2007, recovery of mobilization advance shall

commence after the lapse of 20% of contract period or after the execution of the 20% of the work (in financial terms) whichever is earlier. The rate of recovery shall be 25% of the value of work done in each interim payment certificate/bill.

During audit of the Higher Education Department, it was observed that amount of Rs. 53,473,079 (Annexure-21) was not recovered from the defaulted contractors on account of financial mismanagement despite lapse of considerable time.

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

When the matter was pointed out, the management either noted the observations for compliance or did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 03.02.2025, the paras at Sr. Nos. 1 & 2 were kept pending to pursue the sub-judice case of recovery from defaulting firm in the court. The para at Sr. No. 3 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to affect recovery and deposit the same into Government Treasury besides strengthening supervisory and financial controls.

Procurement related irregularities

8.4.10 Irregular procurement of various goods and services in violation of procurement rules-Rs. 1,024.53 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 various formations of the Higher Education Department, it was observed that procurements amounting to Rs. 1,024,526,833 (Annexure-22) were made in violation of PPR 2014, such as purchases made in excess of advertised quantity, contract awarded to the highest bidder which was otherwise not qualified in technical evaluation on similar grounds as others were disqualified and irregular change in bidding opening date notified through corrigendum with Lot wise bid requirement, purchase of various items through quotations by splitting the indent and to avoid tendering process etc.

Due to the non-observance of PPRA Rules, the expenditure to the stated extent was held irregular.

When the matter was pointed out, the management either noted the observations for compliance or did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 15.10.2024, 13.01.2025, 03.02.2025, 10.02.2025 and 11.02.2025, the paras at Sr. Nos. 10, 14 & 18 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 19 & 27 were kept pending to probe at Vice Chancellor's level to fix responsibility and report sent to HED for approval. The paras at Sr. Nos. 26 & 30 were kept pending for probe and regularization from Finance Department. The para at Sr. No. 31 was kept pending for compliance. The paras at Sr. Nos. 46, 49 & 54 were kept pending for probe. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22 and 2022-23 vide para numbers 9.4.7, 9.4.8 7.4.16, 7.4.17 and 8.4.8, 8.4.9 having financial impact of Rs. 886.89 million, 46.79 million, Rs. 16.54 million, 29.29 million and Rs. 1,141.32 million ,860.13 million respectively. Recurrence of the same irregularity is a matter of serious concern.

HR/Employees related irregularities

8.4.11 Unauthorized payment of inadmissible pay & allowances-Rs. 4,682.25 million

As per Ordinance/Act of respective universities, the Treasurer shall manage the property, the finances and the investments of the University and universities statutes are also required to be got approved from the Chancellor.

HEC Islamabad vides circular No.P.2.157/HEC/2009/580 had decided that payment of admissible allowance/facilities excess of prescribed rates or extraordinary additional allowance/incentives facilities other than admissible under the BPS may not be allowed.

During audit of the Higher Education Department, it was observed that an amount of Rs. 4,682,254,811 (Annexure-23) was paid to the employees on account of pay & allowances which were not admissible to them under the rules.

Audit is of the view that weak supervisory and internal controls on payroll resulted in unauthorized payment of pay & allowances.

When the matter was pointed out, the most of the entities noted the observations for compliance and the rest did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 26.09.2024, 11.09.2024, 12.09.2024, 15.10.2024, 10.02.2025 and 13.01.2025, the paras at Sr. Nos. 1, 21 & 55 were kept pending for approval of Chancellor. The paras at Sr. Nos. 9 & 53 were kept pending for regularization from Finance Department. The para at Sr. No. 19 was kept pending to probe at Vice Chancellor's level to fix responsibility and report submitted to HED for approval. The para at Sr. No. 31 was kept pending to implement the TTS Policy and recovery from concerned. The para at Sr. No. 39 was kept pending to probe at Vice Chancellor's level to fix responsibility, matter submitted to Chancellor for approval and Finance Department for regularization. The paras at Sr. Nos. 26, 27, 38, 47, 49, 50 & 66 were kept pending for recovery. The para at Sr. No. 45 was kept pending for fact finding inquiry. The para at Sr. No. 51 was kept pending for allotment orders, POL ceiling letter and certificate not over 300 liters

per moth utilized by Vice Chancellor. The para at Sr. No. 55 was kept pending for clarification from Finance Department. The para at Sr. No. 57 was kept pending for clarification from HED. The para at Sr. No. 63 was kept pending for Vehicle Policy order of allotment and approval of Syndicate. The para at Sr. No. 72 was kept pending for recovery and inquiry. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends affecting recovery of the stated amount and depositing the same into Government Treasury, besides strengthening supervisory and internal controls on payroll.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22 and 2022-23 vide para numbers 9.4.1, 9.4.17, 7.4.1 and 8.4.2 having financial impact of Rs. 1,196.58 million, Rs. 602.14 million, Rs. 178.80 million and Rs. 572.55 million. Recurrence of same irregularity is a matter of serious concern.

8.4.12 Illegal appointments of teaching and non-teaching staff- Rs. 1,069.78 million

As per Rule 4 under chapter-II of Punjab Civil Servant Act 1974, appointment to a civil post in connection with the affairs of the province, shall be made in the prescribed manner by Governor of the Punjab or by a person authorized by him, in this regard.

Further, all the universities have framed their service statutes duly approved by the chancellor, describing required qualification, experience, age limit and predetermined minimum mandatory criteria for appointment against each post.

During audit of the Higher Education Department, it was observed that appointments of teaching and non-teaching staff on regular, contract or adhoc basis were made either against the service statutes not approved from Chancellor, or in violation of pre-determined minimum mandatory criteria in respect of relevant qualification, relevant experience, and age. Payments to the tune of Rs. 1,069,782,339 (Annexure-24) were made to the staff on account of illegal/irregular appointments.

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

When the matter was pointed out, the most of the entities noted the observations for compliance and the rest did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 26.09.2024, 15.10.2024, 03.02.2025 and 10.02.2025, the para at Sr. No. 1, 4, 10, 16, 27 & 30 were kept pending for probe. The para at Sr. No. 6 was kept pending for compliance. The para at Sr. No. 8 was kept pending for regularization from Finance Department. The paras at Sr. Nos. 17 & 20 were kept pending for advice from HEC and Pakistan Engineering Council. The para at Sr. No. 18 was kept pending for probe besides forwarding the case to Chancellor for approval. The para at Sr. No. 22 was kept pending for production of probe report of inquiry committee constituted by Syndicate. The para at Sr. No. 36 was kept pending for probe to fix responsibility and report submitted to HED for approval besides forwarding the case to Chancellor for approval. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be got inquired into at Administrative Department's level followed by seeking prosecution of the case to take cognizance of collusive practices.

Note: The issue was reported earlier also in the Audit Reports for Audit Year 2023-24 vide para numbers 8.4.10 having financial impact of Rs. 2129.84 million Recurrence of the same irregularity is a matter of serious concern.

8.4.13 Unlawful/irregular appointment of registrar and controller of examinations involving expenditure-Rs. 13.08 million

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

During audit of University of Engineering & Technology, Lahore for the period 2019-23, it was noticed that the Registrar and Controller of Examination were irregularly appointed due to following reasons:

- 1 Assistant Register was appointed in the university in BPS-17 in 2005 on the basis of private sector experience.
- 2 Both officers were promoted/appointed in BPS 18 as Deputy Registrars in 2009 without having required experience under university approved statutes.
- 3 HED vide orders No.S.O(Univ)7-212018(P-I) dated 07-03-2019 directed the Vice Chancellor of UET Lahore to de-notify the irregular appointment of Muhammad Asif, Registrar and the Mr. Zargham Nusrat, Controller of Exam within fifteen days of issuance of the letter. But the instructions were not observed and the university management had not de-notified the irregular appointments.
- 4 The Governor/Chancellor did not act upon the advice of the Chief Minister within 15 days under Article 105 of the Constitution of Pakistan read with Section 10 (8) of UET, Lahore Act 1974 and the judgement PLD 2012 SC 379 by the Honorable Supreme Court of Pakistan.
- 5 They were also granted time scale promotions in BPS 20.

Audit is of the view that the lapse occurred due to weak internal and supervisory controls on appointments and promotions of the university staff which resulted into unlawful/irregular appointment of registrar and controller of examinations involving expenditure of Rs. 13,079,030.

The matter was pointed out in June, 2024. The management replied that detail reply will be submitted later on.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter be looked into and brought to the notice of the Administrative Department, syndicate and Chancellor besides taking appropriate action under the rules/statutes and implementation of the decision of Chief Minister.

(PDP No. 2024-0000001545_F00057)

8.4.14 Recovery due to appointments on fake/bogus educational certificates-Rs. 11.52 million

Govt. of the Punjab, S&GAD (Implementation and coordination wing) has issued notification No.SO (I&C)5-104/2016 dated 09.02.2017 in connection with compulsory verification of Educational Degrees/ Testimonials for Punjab Government servants.

During audit of the Higher Education Department, it was observed that non-teaching staff was appointed on educational certificates declared fake/bogus by the concerned BISE on verification by the management. The management did not recover the pay and other emoluments amounting to Rs. 11,522,645 drawn by those employees. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Punjab	2022-24	2024-0000002756_F00051	Matric Certificates of two officials presented at the time of appointments were declared bogus	7,542,079
2.	UET Lahore	2019-23	2024-0000001545_F00031	Matric & domicile Certificate of two officials presented at the time of appointments were declared bogus	3,980,566
Total					11,522,645

Audit is of the view that weak internal controls on recruitment resulted in appointments on fake educational certificates.

When the matter was pointed out, the management of the University of Punjab stated that Matriculation Certificate of Mr. Muhammad Rizwan Shahid, Lab. Assistant has been verified from the Board of Intermediate & Secondary Education, Lahore. Whereas, Mr. Talib Hussain, Lab. Assistant was removed from university service w.e.f. 15.12.2021 (date of absence from duty) under section 4(1)(b)(v) of PEEDA Act, 2006. The reply was

not tenable as Matriculation Certificate verified from the Board of Intermediate & Secondary Education; Lahore was not provided to audit. The management of the UET Lahore did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para at Sr. No. 1 was kept pending for recovery. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility be fixed for non-timely verification of educational documents on person(s) at fault besides recovery of the stated amount.

8.4.15 *Loss due to delay in agreement with bank-Rs. 8.63 million*

As per clause 3.2.1 of agreement between UET and UBL dated 30.07.2021, a period of 9.5 month commencing from the issuance of work order will be allowed for construction of bank. As per clause 4.3, the parties agree that the contractor shall pay 50% of the rent amounting Rs. 165,000 for first year and in subsequent years 50% rent will be paid with @10% annual increase. Till such time the construction cost stipulated in the construction report is adjusted and reimbursed to contractor.

During audit of University of Engineering & Technology, Lahore for the period 2019-23, it was observed that bank premises (1800 square feet area) was leased out through open auction vide advertisement dated 23.05.2020. The contract was awarded to UBL for 04 years with total rent Rs. 18,378,360 @ Rs. 330,000 per month with 10% annual increase. Following irregularities noticed as detailed below:

- i. The contract was awarded to UBL vide award letter No. Univ/E.O/20/330 dated 15.07.2020 on Built Operate and Transfer (BOT) basis. The Management entered into agreement with the delay of more than one year on 17.08.2021 for construction of building. Rent of the premises started after 9.5 months i.e. 01.05.2022 extending undue favor to the bank and university account sustained loss of Rs. 3,960,000 due to this delay.

- ii. 50% construction cost was adjusted in monthly rent @ Rs. 165,000 with 10% increase @ Rs. 181,500 per month without any evidence of total expenditure incurred on the construction.
- iii. Rent @50% amounting Rs. 5,230,500 was to be recovered from bank up to Nov, 2023. The bank credited Rs. 4,747,925 only on account of rent (proof of deposit not provided by Estate office). The remaining amount Rs. 487,575 was withheld by bank as tax was withheld by bank as tax which needs to be recovered as the university was exempt from any such tax deduction.
- iv. The advance tax Rs. 1,837,836 at the time of auction was not recovered

Audit is of the view that lapse occurred due to weak supervisory controls and weak asset management resulting in loss to the university.

The matter was pointed out in June, 2024. The management replied complete reply would be submitted.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility for delay in finalization of contract and recovery of outstanding amount besides providing complete detail of the construction cost to be adjusted as rent and status of recovery of utility charges be communicated with bank statement.

(PDP No. 2024-0000001545_F00017)

8.4.16 Irregular Payment of TA/DA to visiting faculty for participation in workshops at foreign countries-Rs. 1.39 million

As per Section 4 of ASSMS Statutes 2003, the Board will hold, control and administer the funds of the school. Further, The BOG of ASSMS in its 24th meeting held on 16.06.2014 and 43rd meeting has approved the per hour remuneration for hiring of local visiting faculty.

During audit of the accounts of ASSMS for the period 2018-2023, it was observed that staff appointed on visiting faculty basis was awarded TA/DA including air fare, leave on full pay without any provision in leave rules of GC university adopted by the ASSMS vide approved statutes. The amount of Rs. 1,390,608 on account of TA/DA, salary paid during such leave, attending workshops in foreign countries by the visiting faculty held irregular as they are appointed for specific job and not regular employees and no such conditions exist in their appointment letter.

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

The matter was pointed out to the concerned department during March 2024. The management did not provide any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends for fixing responsibility on person(s) at fault besides recovery of the stated amount.

(PDP No. 2024-0000001032_F00017)

Management of accounts with commercial banks

8.4.17 Loss due to placement of funds in current accounts and late credit of profit by the banks-Rs. 7,752.45 million

As per Section 4 of ASSMS Statutes 2003, the Board will hold, control and administer the funds of the school. Further, as per relevant clauses of the Acts/Ordinances of respective universities, the Treasurer shall manage the property, the finances and the investments of the University. Further, statutes are required to be got approved from the Chancellor.

During audit of the Higher Education Department, it was observed that department had sustained a loss of Rs. 7,752,448,256 (Annexure-25) due to late credit of invested amounts on maturity of TDRs (Term Deposit Receipts) along with amount of profit by the bank. Further, in some cases funds were placed in current accounts instead of PLS accounts.

Audit is of the view that lapse occurred due to weak financial management and supervisory controls which resulted in loss to the institutions.

When the matter was pointed out, the most of the entities noted the observations for compliance and the rest did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para at Sr. No. 11 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends the department to inquire the matter of late re-investment and placement of funds in current account, besides making the loss good from the responsible(s).

8.4.18 *Irregular investment, placement of funds in commercial banks other than BOP-Rs. 7,225.46 million*

According to Finance Department letter No.FD (W&M)1-1/70(Vol-XV)/2018 dated 11.1.2019, regarding Placement of Funds in Commercial 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 does not match the highest profit rate or fails to reply within 10 days (after receiving the offer letter), the funds may be placed with the bank offering the highest profit rate.

During audit of Higher Education Department, it was observed that amount to the extent of Rs 7,225,455,190 was invested in HBL, ABL, Askari Commercial Bank and Bank Al-Falah instead of BOP, in violation of Govt. instructions. The BOP was not given chance to offer bids for investment of funds. Moreover, in some cases the profit earned on deposits was not remitted into Govt. Treasury.

The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Observation in brief	Amount (Rs.)
1.	University of Engineering & Technology, Lahore	2019-23	2024-0000001545_F00014	Irregular placement of funds in commercial banks other than BOP-Rs.3679.824 million and loss due to late investment Rs 17.077 million	Amount was invested in HBL, ABL and Bank Al-Falah instead of BOP. Due to late investment of amount, loss to the extent of Rs 17,077,694 was sustained to university.	3,679,824,000
2.	BZU, Multan	2022-23	2024-0000003279_F00001	Unjustified process of investment into the commercial banks amounting to Rs. 3,155.227 million	BOP was not given chance to offer bids for investment of funds.	3,155,227,000
3.	Ghazi University, DG Khan	2022-23	2024-0000003933_F00008	Unjustified investment of funds amounting to Rs. 228.982 million into the Allied Banks despite match	Amount was invested into Allied Bank instead of BOP, in spite of fact, interest rates offered by Bank Alfalah were higher than Allied Bank. Due to which a loss of Rs 2,289,823 was sustained to university.	228,982,316
4.	Punjab Higher Education Commission, Lahore	2022-23	2024-0000003432_F00005	Profit earned on commercial bank account but not deposited into Govt. Treasury - Rs.84.601 million	Profit earned on deposit but not remitted into Govt. Treasury.	84,601,746
5.	Kinnaird College for women, Lahore	2018-24	2024-0000005408_F00004	Irregular opening of bank account in Askari Bank and keeping balance	PLS account was being operated in Askari Commercial Bank instead of BOP.	76,820,128
Total						7,225,455,190

Audit is of the view lapse occurred due to weak supervisory, management and financial controls which resulted in adoption of irregular practices contrary to the instructions of the Government.

The matter was pointed out in June to November, 2024. The management at Sr. No. 1-3, did not furnish any reply. Against Sr. No. 4, it was replied that funds also included seed money withdrawn from for foreign Ph.D and Split Ph.D program. Against Sr. No. 5, it was stated that account was opened for printing of prospectus which was not agreed.

The matter was further reported to the Administrative Department. In DAC meetings held on 13.01.2025 and 03.02.2025, the para at Sr. No. 3 was kept pending for fixing responsibility of loss sustained. The para at Sr.

No. 4 was kept pending for depositing amount of profit into Government Treasury. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that irregularity may be got condoned, responsibility for irregular placement of funds be fixed and profit be deposited into Govt. Treasury.

Financial Matters

8.4.19 Irregular investment without approval of syndicate-Rs. 4,479.64 million

As per Section 21 (2) (vii) of Lahore College for Women University, Lahore Act (amended) 2012, the Syndicate shall have the powers to invest any money belonging to the University including any unapplied income in any of the Securities described in the Section 20 of the Trust Act, 1882. Further, Section 9(c) regarding “Function of Finance and Planning Committee” provides that the Finance & Planning Committee shall advise the Syndicate on all matters relating to planning, developments, finances, investments and accounts of the University.

During audit of the Lahore College Women University (LCWU), Lahore for the period 2021-24, it was observed that an amount of Rs. 4,479,639,638 was invested through TDRs (Term Deposit Receipts) in different banks, without approval of the Syndicate in violation of above said rules. All the investments were made through investment committee constituted by Syndicate in 13th meeting held on 05.12.2005. Further, matter was also not referred to Finance & Planning Committee for approval of Syndicate.

Audit is of the view that the investment was made without approval of syndicate irregularly.

When the matter was pointed out, the management either noted the observation for compliance or did not furnish their reply to it

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

finalization of this report despite issuance of reminders in November and December 2024.

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

Note: The issue was reported earlier also in Special Audit (Para 4.2.23) for the period 2010-20 and DAC meeting held on 16-17.08.2022 & 12-13.09.2022 in which para was kept pending for regularization from the Finance department. Recurrence of the same irregularity is a matter of serious concern.

(PDP No. 2024-0000004899_F00041)

8.4.20 Irregular expenditure on civil works-Rs. 2,466.63 million

As per Clause 39 (a) of contract agreement, if the contractor fails to complete the work within stipulated period, he would be liable to pay compensation for delay in completion of work at 10% of agreement amount. As per FD vide letter No.RO (TECH) FD-1-2/83-VI dated 29.03.2005 provides instructions at 1(iii) that during the execution of work, neither any specification and quantity of different items approved in the technical sanctioned estimates be changed, nor any additional item standardized/non-standardized be approved/executed without prior written approval of such change/new addition by the authority who has issued technical sanction, such authority will record. As per award of work for construction of Institute of Energy and Environmental Engineering at QAC with the period of 18 months

During audit of the Higher Education Department, it was observed that irregular expenditure to the extent of Rs. 2,466,630,264 (Annexure-26) was incurred on various projects in the universities. Brief of the lapses is as under:

1. Revised PC-I was not got approved besides change/increase in the scope of work.
2. Unclear terms and conditions of the contract resulted in dispute with the contractor.

3. Compensation for delay in completion of work was not recovered from contractor.
4. Project completion dead line was not achieved resulting in cost overrun.
5. No action was taken to confiscate security deposit/Bank guarantee and to black list the contractors.
6. Irregular price variation was paid due to non-completion of project in time by the contractor.
7. Irregular payment due to application of inadmissible item of work.
8. Unauthorized amalgamation of schemes of two different projects having separate of PC-I.
9. Unauthorized award of contract to highest financial bidder instead of lowest bidder by manipulating the technical evaluation.

Audit is of the view that the lapse occurred due to weak financial and internal controls which resulted in irregular expenditure.

When the matter was pointed out, the most of the entities noted the observations for compliance and the rest did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.02.2025 and 11.02.2025, the para at Sr. No. 1 was kept pending for regularization of cost & time overrun. The paras at Sr. Nos. 3, 9, 11 & 22 were kept pending for regularization from the Finance Department. The para at Sr. No. 7 was kept pending for inquiry and regularization from the Finance Department. The paras at Sr. Nos. 8 & 12 were kept pending for fixing responsibility. The para at Sr. No. 10 was kept pending for probe at Administrative Department's level. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to fix the responsibility against persons at fault besides regularization of the expenditure from competent authorities under intimation to audit.

8.4.21 *Instances of financial indiscipline-Rs. 1,310.83 million*

As per relevant clauses of the Acts/Ordinances of respective universities, the Treasurer shall manage the property, the finances and the investments of the University. Further, statutes are required to be got approved from the Chancellor. Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of the Higher Education Department, it was observed that the management failed to abide by probity and proprietary for safeguarding asset management due to non-auction, non-adjustment of advances and non-realization of student dues causing losses of Rs. 1,310,829,223 (Annexure-27).

The brief of lapses is narrated as follows:

- Loss of Rs. 915,089,209 due to award of canteen contract at lesser rates, late/non-auction of canteen, shops, agriculture land and milk of animals etc.
- Non-adjustment of temporary advances and non-recovery from students of university dues etc. amounting to Rs. 1,210,242,853.
- Illegitimate deduction of withholding tax of Rs. 80,366,210 on profit by bank
- Irregular waiver of fine on admission and registration fee and expenditure incurred by the Board by overlapping the duties for the conduct of exams-Rs. 50,924,966.

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

When the irregularity was pointed, the management either noted the observations for compliance or did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 13.01.2025, 03.02.2025 and 10.02.2025, the paras at Sr. Nos. 10, 12 & 19 were kept pending for compliance. The para at Sr. No. 11 was reduced and kept pending for recovery to the extent of amount shown in annexure. The para at Sr. No. 14 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be probed into and non/less realized amount be recovered besides taking remedial measures to avoid recurrence of such lapses in future.

8.4.22 *Non-payment/deposit of amounts due to undelivered cheques-Rs. 619.22 million*

Section 16 (a) of UET Act, 1974 states that the Treasurer shall manage the property, the finance and investment of the University.

During audit of University of Engineering & Technology, Lahore for the period 2019-23, it was observed that the management issued cheques valuing Rs. 619,215,619 on account of withheld income tax, GP fund and benevolent fund etc. but did not deliver it for payment to the concerned department/fund.

Audit is of the view that lapse occurred due to weak internal, supervisory and poor financial controls which resulted unauthorized retention of government taxes with the department.

The matter was pointed out in June, 2024. The management replied that complete reply would be submitted.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility for non-deposit of taxes into Govt. Treasury besides strengthening of financial and internal controls.

(PDP No. 2024-0000001545_F00037)

8.4.23 *Loss to Board due to grant of interest free loans- Rs. 291.65 million*

As per rule 20(1)(iii) of the Punjab Boards of Intermediate and Secondary Education Act, 19761, a Board shall not have the power to make any Regulation or adopt any rules or Regulations concerning efficiency and discipline of the officers/officials and other employees which is not in conformity with rules made by the Government.

Rule 10.4 of ibid states that except where the Controlling Authority directs otherwise, a Board shall not make any rule or allow any concession, benefit, privilege or allowance to any person which is not in conformity with the rules enforced by the Government on similar matters.

During audit of the accounts of BISE Lahore for the period 2020-24, it was noticed that management had sanctioned and paid interest free loans to the employees for purchase of land/house building, purchase of car/motor cycle and marriage. This resulted in loss of Rs. 291,653,136 to the board on account of non-realization of interest.

Audit is of the view that lapse occurred due to weak financial controls which resulted in loss to the stated extent.

When pointed out during October, 2024, the executive authorities replied interest was not being charged on loans as per BOG decision. The reply was not agreed because it was in violation of instructions of the Govt. of the Punjab.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter regarding payment of advances without interest be discontinued and the amount of interest be recovered besides strengthening of financial and internal controls.

(PDP No. 2024-0000004892_F00023)

8.4.24 *Unauthorized drawl of cash from security fund-Rs. 2.00 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.

During audit of the Director of Public Instruction, Colleges, Lahore for the financial years 2022-24, it was observed that cash amounting to Rs. 2,000,000 had been drawn from the Security Fund Account on 13.02.2024 for unknown purposes without any legal provision. Out of which, an amount of Rs. 850,000 has been refunded whereas, remaining balance Rs. 1,150,000 (2,000,000-850,000) was not deposited into bank account.

Audit is of the view that lapse occurred due to weak internal controls and non-observance of laid down procedures resulting in unauthorized drawl of cash from security funds.

The matter was pointed out to the concerned department during March 2024. The management did not provide any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the principal amount along with interest may be refunded in the security account besides strengthening of internal controls to avoid recurrence of such irregularities in future.

(PDP No. 2024-0000004314_F00007)

8.4.25 *Miscellaneous irregularities*

As per relevant clauses of the Acts/Ordinances of respective universities, the Treasurer shall manage the property, the finances and the investments of the University. Further, statutes are required to be got approved from the Chancellor. Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally

responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of the Higher Education Department, it was observed that the management failed to abide by probity and propriety for safeguarding asset management and budget deficit of the University posing financial threat to the survival of university and non-adjustment of advances causing losses of Rs. 28,725,153,521 (Annexure-28).

The brief of lapses is narrated as follows:

- Unlawful transfer of funds from GPF account and Pension account to other accounts without return back of funds
- Obtaining of surplus funds from HEC in excess of actual requirements
- Funds were not disbursed directly in bank accounts of the students rather reducing fee challans of the students while the corresponding amount lying in EHSAAS account was considered as income.
- Irregular Expenditure on I.T. equipment without post installation inspection.
- Poor contract management by project staff warrants inquiry
- Irregular expenditure on rented buses and less deduction of taxes
- Budget deficit of the university posing financial threat to the survival of the university
- Wasteful expenditure on deer breeding farm.
- Payments of TA/DA to Journalists, Poets, and others without any authority and only by the discretion of the Vice Chancellor without any rule position regarding payment of

TA/DA to private individuals, all of the payments were made in cash.

- Wasteful expenditure on procurement of souvenir items for establishment of shops. physical verification reflects shortage of stock
- Un-justified expenditure out of hostel fee without Approval of Vice Chancellor
- Loss to university due to non-enhancement of contractual amount from the university contractors as per Rent Act provisions
- Non-hiring of PMU staff and lapse of funds due to slow progress of projects Rs. 281.718 million.
- Irregular excess procurement against the provision Rs. 12.51 million.
- Non-recovery of pension share Rs. 52,774,231.

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

When the matter was pointed out, the most of the entities noted the observations for compliance and the rest did not provide any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.10.2024, the paras at Sr. Nos. 1, 7, 13, 14 & 15 were kept pending to probe at Vice Chancellor's level to fix responsibility and report sent to HED for approval. The para at Sr. No. 3 was kept pending to probe at Vice Chancellor's level to fix responsibility and matter may be submitted to Chancellor for decision. The para at Sr. No. 9 was kept pending for detailed reply and supporting documents. The para at Sr. No. 10 was kept pending for fact finding report. The para at Sr. No. 18 was kept pending to probe at Vice Chancellor's level to fix responsibility and report sent to Syndicate for decision/recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends the department to look into the matter on case-to-case basis recovery and condonation of the irregularities from competent forum.

Others

8.4.26 Loss due to less recovery of electricity charges from university residents-Rs. 886.48 million

According to the calendar of BZU chapter –VII allotment of university accommodation point C- 10. The allottees shall have to pay the meter rent and electricity charges to the University so long as direct supply is made by the University out of its bulk supply. The rates shall be as much as prescribed by the competent authority from time to time but shall not exceed those charges by WAPDA for domestic consumption. Further according to point No. 12. The rent and other charges payable by the allottees shall be recovered from their salaries every month in arrears.

During audit of the accounts of Bahauddin Zakariya University Multan for the period 2022-24, it was noticed that the management has not deducted electricity charges from the residents at par with the WAPDA (MEPCO) tariff charged from the domestic consumers. This resulted in short recovery and loss to the University fund amounting to Rs.886,480,320.

Audit is of the view that lapse occurred due to weak internal control resulting in undue benefit to the residents and contractors to the stated extent.

The matter was pointed out in September 2024, the management replied that detail reply will be submitted later on.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired besides deduction of the said charges from the concerned person(s) according to the MEPCO rate to safeguard the interests of the university.

(PDP No. 2024-0000003279_F00003)

8.4.27 Non-finalization of inquiries-Rs. 520.76 million

As per Rule 09(2) (3) & (4) of the Departmental inquiries under the Punjab Civil Servants (Efficiency and Discipline rules, 1999), in a case where the authority has appointed an inquiry officer or committee, the entire proceedings should be completed within 90 days from the date of receipt of directions.

During audit of the Higher Education Department, it was observed that the inquiries regarding lapses and violations of procedures in award of contracts, payments released without renewal of the bank guarantees, and bribery cases had not been finalized involving amount Rs. 520,763,000. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	UET Lahore	2019-23	2024-0000001545_F00033	Non-Finalization of inquiry against Project Director, Narowal	516,628,000
2	University of Punjab	2022-24	2024-0000002756_F00052	Non-finalization of pending (26) number of inquiries including bribery cases amount involved	4,135,000
Total					520,763,000

Audit is of the view that lapse occurred due to weak internal and supervisory controls. The delay in finalization of inquiry resulted in violation of government instructions.

When pointed out, the management at S. No. 1 replied that detail reply will be submitted later on. The Management at Sr. No. 2 replied that show cause cum personal hearing notices under Section 13(4) of PEEDA Act, 2006 has been issued by Competent Authority vide No.D/2775/Est.II & D/2776/Est.II dated 10.09.2024. Inquiries are under process for

employees mention at Sr. No. 10 to 12. The audit will be informed about the outcome shortly. No further progress was intimated.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para at Sr. No. 2 was kept pending for finalization of inquiries. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility be fixed for delay in the finalization of inquiries and the same be finalized at the earliest.

8.4.28 *Non-adjustment of excess amount charged by LESCO against sticky meters-Rs. 275.45 million*

As per clause 10.2.12 of the Punjab Boards of Intermediate and Secondary Education Act 1976, (Powers of the Board) the Board shall have power to hold control and administer its property and funds.

The BISE vide letter No.12-SY/Engg dated 04.03.2024, addressed to the LESCO, asked the latter office to replace the meter bearing No.24112540103000U because the display of the said meter was washed out and back up meter was also found sticking stop. AMR meter was also found one phase (Red Phase) as dead stop.

During audit of the accounts of BISE Lahore for the period 2020-24, it was noticed that the Energy Department, reconciliation cell pointed out that huge overbilling of Rs. 275,452,592 has been made by LESCO against the three sticky meters. The LESCO was required to provide credit adjustment of Rs 79.727 million against BISE Lahore connection which is still awaited. The dispute for the remaining amount of Rs. 195,725,592 was still not resolved with the LESCO.

Audit is of the view that lapse occurred due to weak financial and internal controls. Non-taking up the matter with LESCO resulted in excess billing causing loss to the Board.

The matter was pointed out in October 2024, the management replied that reading of one meter was reconciled and agreed amount of one other meter was to be refunded. Reply being evasive was not accepted. The

difference in reading between AMR meters and LESCO meters needs to be reconciled.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that amount pointed out by the Energy Department for excess billing be obtained from LESCO through credit adjustment in the next electricity bills besides adoption of remedial measures.

(PDP No. 2024-0000004892_F00008)

8.4.29 Irregular utilization of Development fund-Rs. 162.00 million

Section 16 (a) of UET Act, 1974 states that the Treasurer shall manage the property, the finance and investment of the University.

During audit of University of Engineering & Technology, Lahore for the period 2019-23, it was observed that the management of the university has taken loans of Rs. 726.00 million from development project, “Establishment of University of Narowal”. An amount of Rs. 614 million was found refunded back into the project account leaving a balance of Rs. 112.00 million.

Similarly, an amount of Rs. 50.00 million was also taken as loan from development project “Establishment of University of Engineering & Technology Sub-Campus at Narowal” to another project “Innovation Center and Innovation Park at UET Lahore Sub-Campus at Narowal”.

The management has not yet refunded Rs. 162.00 million to the respective project accounts as detailed below:

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	UET, Lahore	2019-23	2024-0000001545_F00027	Non-refund of loan from project	112,000,000

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
2	UET, Lahore	2019-23	2024-0000001545_F00063	Non-refund of loan from project	50,000,000
Total					162,000,000

Audit is of the view that the lapse occurred due to weak financial controls which resulted in irregular borrowing of amounts from development projects for utilization on other activities.

The matter was pointed out in June, 2024. The management did not submit the reply to the observation.

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

Audit recommends that amount of loans be refunded into project account and expended on the projects for which funds were allocated besides strengthening of the internal and financial controls to avoid recurrence of such irregularities in future.

8.4.30 GP Fund & BF subscriptions not deposited into respective fund account-Rs. 160.58 million

Rule-42 of the University of UET Act, 1974 provides that (1) The University shall constitute for the benefit of its officers, teachers and other employees in such manner and subject to such conditions as may be prescribed, such pension, insurance, gratuity, provident fund and benevolent fund scheme as it may deem fit. (2) Where any provident fund has been constituted under this Act, the provisions of the Provident Funds Act, 1925, shall apply to such fund as if it were the Government Provident Fund.

During audit of University of Engineering & Technology, Lahore for the period 2019-23, it was noticed that GP Fund & BF deducted from the salaries of employees amounting to Rs. 160,576,497 was not deposited into respective fund accounts and utilized for other purposes. The status of GP fund amount recovered from the employees of RCET, Gujranwala and its deposit into the fund account was not provided.

The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	UET Lahore	2019-23	2024-0000001545_F00002	GP Fund subscriptions not deposited into GP Fund account	157,825,897
2	UET Lahore	2019-23	2024-0000001545_F00065	Benevolent Fund subscriptions not deposited into GP Fund account	2,750,600
Total					160,576,497

Audit is of the view that lapse occurred due to weak financial controls which resulted into un-authorized expenditure from the GPF und & BF account to the stated amount.

The matter was pointed out in June, 2024. The management did not reply to the audit observation.

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

Audit recommends fixing responsibility on person(s) at fault for non-deposit of GP Fund & BF amount into respective accounts and its utilization on day-to-day affairs of the university. Efforts may be made in reduction of non-development expenditure to improve the financial status of the university.

8.4.31 Deficit in pension fund-Rs. 140.26 million

Rule-08 to The Calendar of The Board of Intermediate & Secondary Education Lahore, all pension shall be paid out of the Pension Fund maintained under regulation 8, The Board has raised the rate of subscription to the Pension Fund from twelve and a half percent to twenty five percent of the basic pay of the Board.

During audit of the accounts of BISE Lahore for the period 2020-24, it was noticed that monthly pension paid to the employees was more than the pension contribution of Board employees. An amount of Rs. 841,208,421 was paid as pension liabilities while payment from pension

fund came to Rs. 700,949,165. There was deficit of Rs. 140,259,256 which was met from main account.

Audit is of the view that lapse occurred due to weak financial management which resulted in deficit in pension fund.

When pointed out during October, 2024, it was stated that amount would be transferred to fund.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that amount may be transferred to fund besides adoption of remedial measures to avoid such irregularities in future.

(PDP No. 2024-0000004892_F00035)

8.4.32 Irregular expenditure on POL-Rs. 135.48 million

Various instructions on maintenance of official transport are provided in section 49 of Appendix 14 of PFR Vol-II.

During audit of the accounts of the University of Okara for the period 2022-24, it was observed that expenditure amounting to Rs. 135,485,109 was incurred on the purchase of POL. The expenditure held irregular due to points:

- i. The vehicle allotment/deployment order was not provided.
- ii. The average consumption certificate for each financial year for each vehicle was not obtained from Motor Vehicle Examiner to assess consumption of POL.
- iii. The average consumption of Hino buses was very low than the average maintained in University of Home Economics, Lahore and University of Sahiwal.
- iv. POL 12052-liter valuing Rs 4,045,882 was less accounted for in log books of 4 vehicles.
- v. The POL 35937 liters valuing Rs. 9,672,604 was excess used in 18 vehicles as compare to the milage covered.

- vi. Entire in log books of OKJ-19 reading from 01.07.22 to 23.05.23 (68,527 Km to 79,800 Km) and LEJ-1149 reading from 01.07.22 to 30.06.23 (52075 Km to 96596 Km) was recorded during audit at once just to show fuel consumption.
- vii. POL was excess consumed in motor cycle number OKJ-15 w.e.f. 01.03.2024 to 31.07.2024.
- viii. POL bills and logbooks of vehicles revealed that authorities have drawn Petrol/Diesel more than the average consumption of oil per vehicle. The value of said Petrol/Diesel came to Rs. 11,083,186. It seems that the said amount/oil has been misused or used some other unknown purposes
- ix. The POL valuing Rs. 11,083,186 was excess consumed in vehicles than their average fuel consumption.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	University of Okara	2022-24	2024-0000003285_F00005	Doubtful expenditure on POL	124,401,923
2	University of Okara	2022-24	2024-0000003285_F00012	Whereabout of oil not known	11,083,186
Total					135,485,109

Audit is of the view that lapse occurred due to weak supervisory and financial controls which resulted in such irregular expenditure.

The matter was pointed in September, 2024. The management did not reply to the audit observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility on person(s) at fault recover the amount from the concerned besides regularization of the irregularity from Finance Department.

8.4.33 Unauthorized drawl of POL for use in private vehicles- Rs. 99.43 million

As per rule 30(2) provides that the draft of Statutes of Islamia University, Bahawalpur shall be proposed by the Syndicate to the Senate which may approve it, or pass it with such modifications as the Senate may think fit, or may refer it back to the Syndicate for consideration, or may reject it.

During audit of Higher Education Department, it was noticed that POL amounting to Rs. 99,431,173 was drawn for use in private vehicles of different teaching and non-teaching staff in violation of the above stated rule without approval of the Chancellor. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs)
1.	Bahauddin Zakariya University Multan	2022-24	2024-0000003279_F00011	Reimbursed value of 150-liter petrol to different officers, used in private vehicles	50,384,392
2.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00053	POL purchased for use in private vehicles	39,617,431
3.	University of Punjab	2022-24	2024-0000002756_F00047	Reimbursed value of 150-liter petrol to different officers, used in private vehicles	4,758,704
4.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00009	POL purchased for use in private vehicles	4,670,646
Total					99,431,173

Audit is of the view that lapse occurred due to weak financial management which resulted in irregular purchase of POL for private vehicles.

When the observation was pointed out, the management of the Islamia University did not offer any reply. The management of the University of Punjab replied that as per University of the Punjab Vehicle (use & maintenance rule 2009) Notification 0.0/200-P-57/Budget dated 22.01.2010 Para 22 petrol limit of 150 liters per month has been fixed for Additional Registrar. The reply was not accepted being not tangible.

The matter was further reported to the Administrative Department. In DAC meetings held on 15.10.2024, 13.01.2025 and 10.02.2025, the para at Sr. No. 2 was kept pending for approval of Syndicate. The para at Sr. No. 3 was kept pending for regularization from Finance Department. The para

at Sr. No. 4 was kept pending for stoppage of such illegal payment practice besides recovery of paid amount. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility be fixed on person(s) at fault besides recovery of the stated amount for inadmissible POL for private vehicles.

8.4.34 Irregular expenditure on hiring of labour/helpers/muawans-Rs. 75.69 million

As per clause 10.2.12 of the Punjab Boards of Intermediate and Secondary Education Act 1976, (Powers of the Board) the Board shall have power to hold control and administer its property and funds.

During audit of the accounts of BISE Lahore for the period 2020-24, it was noticed that expenditure of Rs. 75,689,865 was incurred on account of hiring of helpers/labour/muawans. The expenditure was irregular due to points mentioned in the table detailed below:

S. No	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	BISE Lahore	2020-24	2024-0000004892_F00006	Loss sustained due to hiring of staff at higher rates than the Schedule of Wage Rates 2023 notified by the Govt.	43,942,500
2.	BISE Lahore	2020-24	2024-0000004892_F00030	Expenditure on remuneration to muawans was incurred without development of appointment criteria as no merit list was prepared.	15,944,305
3.	BISE Lahore	2020-24	2024-0000004892_F00017	Expenditure was incurred on hiring of muawans who were appointed for performing specific duties at BISE but they were deputed to perform duties at Higher Education Department during the period from 01.07.20 to 30.06.24	15,803,060
Total					75,689,865

Audit is of the view that lapse occurred due to weak financial and internal controls resulting in such irregular expenditure and loss sustained by the Board.

When pointed out during October, 2024, the executive authorities noted the observation at S. No. 1 for compliance. Against Sr. No. 2, it was stated SOPs were developed but were not shown to audit. For observation

at S. No. 3, it was that the Controlling Authority, directed to depute staff to meet exigencies of service.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility against person(s) at fault for hiring of staff at higher rates, loss may be recovered, the deputed staff be recalled or struck off besides the internal controls be strengthened to avoid recurrence of such irregularities in future.

8.4.35 *Project cost increased due to mismanagement in construction of hostel-Rs. 50.00 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 the accounts of Bahauddin Zakariya University Multan for the period 2022-24, it was observed that university engineer awarded work, "Construction of one student hostel at B.Z. University, Multan vide letter No.344-D/U.E dated 03.04.2018 with an estimated cost of Rs. 82,650,734 to the contractor. The construction work was abandoned at site after incurring expenditure of Rs. 50.408 million due to non-release of funds. The work was handed over to the faculty of Science and Nutrition for completion of the said project from the income of evening program. The department demanded Rs. 85.00 million for the construction of the remaining work. Work was not yet executed after the lapse of two more years. The delay and mismanagement have resulted in increased cost estimate of Rs. 50.00 million for project completion.

Audit is of the view that lapse occurred due to weak internal and supervisory controls resulted in an increased cost to the stated extent.

The matter was pointed out in August 2024, the management did not reply to the audit observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility against the person(s) at fault for delay in construction work and besides completion of the project to avoid further increase in project cost.

(PDP No. 2024-0000003279_F00012)

8.4.36 *Non-refund of amount taken as seed money for establishment of medical college-Rs. 44.00 million*

As per section 18 (a) of The University of the Punjab Act, 1973, the treasurer shall be responsible to manage the property, the finances and the investments of the University

During audit of University of the Punjab, Lahore (Institute of Education and Research) for the period 2022-24, it was observed that the institute has transferred an amount of Rs. 44,000,000 to University of the Punjab as seed money for establishment of University Medical College vide cheque No. 2717 dated 29.09.2019. The medical college was neither established nor the amount was refunded to the institute besides written requests made by the management of the institute for refund of the stated amount.

Audit is of the view that lapse occurred due to weak supervisory and financial controls which resulted in non-refund of the amount to the quarter concerned.

The matter was pointed out in September 2024. The management replied that Institute of Education and Research donated the amount as per decision of the Syndicate for establishment of University Medical College, which is the executive body of the University. The donations are typically non-refundable. The reply being evasive was not accepted by audit.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para was kept pending for compliance.

Audit recommends that the stated amount be refunded to the concerned Institute as the objective of the funds transferred were not achieved and amount was undue retained by the management of the university.

(PDP No. 2024-0000002756_F00029)

8.4.37 Non-compliance of HEC direction regarding 5% allocation for scholarships-Rs. 31.54 million

According to the budget notification of the Higher Education Commission (HEC) regarding the recurring grant of the Ghazi university, DG Khan 5% of the grant needs to be earmarked for the merit and need based scholarships.

During audit of Ghazi University, DG Khan for the period of 2021-24 it was noticed that the management had not allocated required 5% of total funds amounting to Rs. 31,540,000 for disbursement of merit and need base scholarship in violation of above criteria.

Audit is of the view that due to weak internal control and financial management, the funds were not allocated and disbursed for merit and need-based scholarships.

The matter was reported to the Administrative Department. In DAC meeting held on 03.02.2025, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

The audit recommends that the matter may be investigated and the management be directed to allocate the requisite 5% grant for the scholarship to ensure timely disbursement to the needy students.

(PDP No. 2024-0000003933_F00011)

8.4.38 Loss in leasing of space without assessment of market rates-Rs. 31.31 million

Section 16 (a) of UET Act, 1974 states that the Treasurer shall manage the property, the finance and investment of the University. Section 236A of Income Tax Ordinance, 2001 describes the advance tax on sale through auction. The rate of collection of tax under section 236A shall be

10% of the gross sale price of any property or goods sold by auction. Agreement with HBL dated 01.01.2020.

During audit of University of Engineering & Technology, Lahore for the period 2019-23, it was observed that a loss of Rs 31,311,522 was sustained to university due to leasing of space to HBL bank which was shown working in the university premises since inauguration of the university. Following irregularities noticed as detailed below:

- i. As per letter of Resident officer, rent rate of HBL upto 2008 was Rs 31,250 pm. In year 2009, it was fixed @ Rs 100,000 p.m. with 10% yearly increase. But as per market survey, prevailing market rent was between Rs. 170,000 to 200,000 at least. The university sustained a loss of Rs. 10,080,000 (Approx.) during the period 2009 to 2020 due to award of contract at less rates as compared to the prevailing market rates. The occupied area by bank was also enhanced to the extent of 890 square feet.
- ii. Advance Tax Rs. 1,440,000 was also not recovered from bank.
- iii. The asset management committee of university fixed rent of ATM machines @ Rs. 9000 per month and requested the bank to enter into fresh agreement in this regard but recovery to the extent of Rs 324,000 since July, 2020 to June, 2023 was not made.
- iv. In year 2020, fresh agreement with HBL was executed @ Rs 300,000 per month with an area of 3370 square feet. During the same year in May, 2020, only 1800 square feet area was auctioned and contract was awarded to UBL at a monthly rent of Rs. 330,000. There was difference of rent between two banks with regard to area occupied. The area under use of HBL was 3370 square feet almost double than that of UBL. The rent decided was less by 50%. This resulted into loss of Rs. 17,269,686 (Aprrox.) as compared to rent agreed with UBL.

- v. Hence recovery of advance tax on amount collected from bank Rs. 2,197,836 needs to be made.

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

The matter was pointed out in June, 2024. The management replied complete reply would be submitted.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter be probed, responsibility be fixed for loss and award of contract without assessment of market value of rental property besides recovery of advance tax and rent of ATM machine.

(PDP No. 2024-0000001545_F00018)

8.4.39 Excessive quantities provided in the estimates of original work-Rs. 25.39 million

Project Director BZU hired the services of Consultant “ M/S New Vision” for preparation of preliminary designs/drawings (Plan sections & elevations, detailed architectural/structural drawings and lay out plan, detailed estimation, BOQ, building drawings and all internal services i/c electrical, plumbing, sanitary installations, telephone internet, master planning, soil investigation of work “Extension of the building of Physics Department at B.Z.U.” vide letter No. Consultant/D/18/210/P.D. dated 18.2.2018 for Rs. 1.10 million. As per P&D Department instructions issued vide No. 35(231) RO(Coord)P&D/2011 dated 17.08.2011 standardized cost estimates and drawings should be followed in building work.

During scrutiny of the accounts of Bahauddin Zakariya University Multan for the period 2022-24, it was observed that excessive quantities of fabrication of mild steel, reinforced cement concrete in slabs of rafts and in roof slabs were provided by the consultant in the estimate of original work “Balance work in extension of the building of Physics Department at B.Z.U Multan” which were not actually required as per work at site. There was a

leftover of 58,419 kg in the item “Fabrication of mild steel costing Rs. 18,601,422 million and leftover reinforced cement concrete costs Rs. 6,786,843 due to excessive estimates than the standard cost estimates.

Audit is of the view that due to weak financial controls; excessive quantities were estimated to the stated value.

The matter was pointed out in August 2024, the management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to fix the responsibility against the person at fault for provision of excessive quantities in estimates besides strengthening of financial and internal controls to avoid recurrence of such irregularities in future.

(PDP No. 2024-0000003279_F00017)

8.4.40 *Non deposit of mandatory contribution by firms-Rs. 16.82 million*

As per relevant clauses of agreement, the service providers were required to deposit EOBI and PESSI contributions at the rate of 5% and 6% respectively.

During audit of Rawalpindi Women University, Rawalpindi for the period 2020-24, it was observed that an expenditure of Rs. 152,931,957 was incurred on security and janitorial services in violation of the terms & conditions of the agreement. The contracting firm did not deposit the contribution of Rs. 16,822,515 (11% of total amount) to PESSI and EOBI.

Audit is of the view that weak internal controls and non-observance of instructions of the government resulted in the said irregularity.

The matter was pointed out in October, 2024, the management did not reply to the audit observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility on person(s) at faults. The irregularity be got condoned with the sanction of competent authority besides providing proof of payments of EOBI & PESSI to the concerned departments.

(PDP Nos. 2024-0000004881_F00025 & 2024-0000004881_F00026)

8.4.41 *Non-submission of vouched account of Hajj advance-Rs. 15.82 million*

In accordance with Official Hajj Scheme, 2024, the Hajj advertisement was published in newspapers. As per said advertisement, it was stated that addition/remission in charges was admissible and in case of non-availability of any facility, the amount would be returned to the pilgrims.

During audit of the accounts of BISE Lahore for the period 2020-24, it was noticed that advance payments of Rs. 15,816,161 were made to board's employees for performing Hajj. Vouched account was not furnished by the pilgrims in spite several repeated requests to refund the excess amount if any. Furthermore, an amount of Rs. 203,919 ($463,445 * 22/100 * 2$ (years) as interest may be recovered from the official along with recovery of principal amount who could not perform Hajj due to covid.

Audit is of the view that lapse occurred due to weak internal and financial controls which resulted in non-obtaining of vouched account.

When pointed out during October, 2024, it was replied as per Board Calendar, the interest would not be charged. The reply was not agreed because it was in violation of Govt. rules.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility on person(s) at fault, vouched account be obtained, any saving be deposited into Board's accounts besides strengthening of internal controls to avoid such irregularities in future.

(PDP No. 2024-0000004892_F00033)

8.4.42 Non-recovery of bus charges from officers on rational basis loss to university-Rs. 9.88 million.

Section 18 (a) of University of the Punjab Act, 1973 states that the Treasurer shall manage the property, the finance and investment of the University.

During audit of University of the Punjab, Lahore for the period 2022-24, it was observed that the university is providing transport facility (pick and drop) to children of professors, officers and officials residing in the university colony, for different schools across Lahore. Expenditure for Rs. 6,576,179 was incurred on POL and repair of the buses used for this purpose during 2022-23 whereas, Rs 1,636,000 only were recovered from students this resulted in loss of Rs. 4,940,000. The university sustained a loss of Rs. 9,880,000 during 2022-24. It was observed that financial health of the university showing declining trend due to huge gap between university income and expenditure, showing a deficit budgeting 5,549.430 million during 2022-24.

Audit is of the view that university was not charging fare on rational basis on no profit & loss basis which resulted in loss of Rs. 9,880,000 to the university.

The irregularity was pointed out in September 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the was kept pending for probe.

Audit recommends that the rates of transportation charges be rationalized to save the university from the further loss besides remedial measures be taken for the improvement of the financial position of the university.

(PDP No.2024-0000002756_F00090)

8.4.43 Loss due to theft of equipment-Rs. 7.88 million

Section 16 (a) of UET Act, 1974 states that the Treasurer shall manage the property, the finance and investment of the University.

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 Higher Education Department, it was observed that theft of different equipment was reported in the universities which resulted in loss of Rs. 7,875,285. The FIRs were got registered with the police station. Inquiries were also conducted but efforts were not made to pursue the case with police department. No action was taken against the concerned security staff for negligence. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	UET Lahore	2019-23	2024-0000001545_F00013	Theft of equipment and air conditioning pipes	4,347,285
2	Muhammad Nawaz Sharif University of Engineering & Technology Multan	2017-24	2024-0000004886_F00062	theft of 2800 meter Aluminum Conductor 11KV Wire	3,528,000
Total					7,875,285

Audit is of the view that lapse occurred due to weak internal controls which led to potential lapses in the university's asset management and physical security systems.

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

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility on person(s) at fault besides affecting recovery from the person(s) held responsible.

8.4.44 Non-obtaining of laptops from faculty/NAB-Rs. 5.42 million

As per clause 10.2.12 of the Punjab Boards of Intermediate and Secondary Education Act 1976, (Powers of the Board) the Board shall have power to hold control and administer its property and funds.

As per Section 4 of ASSMS Statutes 2003, the Board will hold, control and administer the funds of the school.

During audit of the Higher Education Department, it was noticed that management of BISE Lahore did not retrieve back 16 laptops valuing Rs. 4,800,000 from the custody of National Accountability Bureau.

Similarly, the management of ASSMS Lahore did not obtained back laptops valuing Rs. 620,206 from the faculty on their termination of the contract/relinquishing the charge. The detail is asunder:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs)
1.	BISE Lahore	2020-24	2024-0000004892_F00016	16 Laptops were not obtained back from NAB custody.	4,800,000
2.	ASSMS Lahore	2018-23	2024-0000001032_F00021	laptops were not obtained back from the faculty	620,206
Total					5,420,206

Audit is of the view that lapse occurred due to weak administrative and internal controls which resulted in loss to the stated extent.

When the matter was pointed out in March & October 2024, the management either noted the observation for compliance or did not reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility on person(s) at fault besides obtaining back the equipment/amount recovered for Rs. 5,420,206.

8.4.45 *Loss to Board due to damaged answer sheets-Rs. 949,013*

Rule 2.10 (a) of PFR Vol-I provides that sanctioning authority should observe fundamental cannons of financial propriety on incurring expenditure from government revenues. Same vigilance should be exercised in respect of expenditure from the public accounts as the persons of ordinary prudence would exercise in respect of expenditure out of his own money.

During audit of BISE Lahore for the period 2020-24, it was noticed that 26,583 answer sheets valuing Rs. 949,013 were either damaged & cancelled or missing due to negligence of examination staff.

Audit is of the view that lapse occurred due to weak internal control which resulted in loss to the stated extent.

When pointed out during October, 2024, it was replied that answer sheet became damaged due to shifting to bank/torn/miss-print etc. The reply being evasive was not accepted by audit.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility on person(s) at fault, recovery be affected besides strengthening of internal controls to avoid such irregularities in future.

(PDP No. 2024-0000004892_F00032)

8.4.46 *Analysis of bank statement with classified cash book & actual students enrolled*

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

During audit of the Principal Government College for Women Samanabad, Lahore the year 2021-24, it was observed that various discrepancies were found while cross analysis of bank statement with

classified cash book. Neither classified cash book was prepared w.e.f. 01.07.2021 to 30.06.2022 nor challans were found available in record. Various entries in cashbook were either missing or lead pencil was being used.

Moreover, as per bank statement, an amount of Rs. 20,988,854 was deposited into Board Registration Fund but classified cash book showed nil balance. The bank statement showed balance of Rs. 260,374 for the period 2021-22, Rs. 11,831,261 for the period 2022-23 and Rs. 3,780,916 for the period 2023-24 but entries in classified cash book were not found. Further, 2,441 students were enrolled for the period of 2021-24, the bank statement showed Rs. 15,872,551 as balances but no record was maintained in classified cash book for lapsed Library Security Fund.

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

The matter was pointed out in July, 2024 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 convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to maintain classified cash book, target be determined, the comparison of receipt of funds with cash book be carried out and result thereof be intimated to audit.

(PDP No. 2024-0000002745_F00002)

8.4.47 *Illegal occupation/encroachment of state land- 3,721 Kanal*

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 the Higher Education Department, it was noticed that state land of 101 Kanal was occupied by illegal encroachers but no

efforts were made to vacate the land from such illegal encroachers. The detail is given below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Area (Kanal)
1.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00006	210-acre land in Lar and its 30 acres of land were under encroachment of private persons	1920 Kanal
2.	Ghazi University DG Khan	2020-24	2024-0000003933_F00024	Ownership of 1100 acres of land was not yet transferred and 200 Acre land in mouza Ghazi was under the encroachment of unknown person	1600 Kanal
3.	University of Punjab	2022-24	2024-0000002756_F00075	12 acres-04 Kanals land of the university was under illegal encroachment.	100 Kanal
4.	Kohsar University, Murree	2020-23	2024-0000001290_F00018	Government owned land of Murree Brewery allotted to Kohsar University was found under illegal occupation.	86 Kanal
5.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00004	Non-finalization of inquiry for illegal occupation of 15 Kanals of land owned by Govt. Girls Associate College Civil Lines, Jhelum	15 Kanal
Total					3,721 Kanal

Audit is of the view that weak internal controls on management of assets resulted in illegal occupation of land.

When the matter was pointed out, the management of the formations did not furnish any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 03.02.2025, the para at Sr. No. 2 was kept pending for pursue the matter of transfer if land expeditiously. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter be inquired at the PAO level and appropriate action be promptly taken to reclaim the land from the illegal occupants.

Non-production of record

8.4.48 Non-production of record-Rs. 77.38 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 Higher Education Department, auditable record valuing Rs. 77,378,040 was not produced to audit. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs)
1.	Kohsar University, Murree	2020-23	2024-0000001290_F00008	Procurement records such as newspaper/PPRA advertisements, purchase committee notification, bidding documents, Tender Sale Register, Technical & Financial Bids, minutes of technical and evaluation committee meetings, uploading reports of Bid evaluation reports, records of grievances meetings, comparative statements, contract agreements, purchase orders, delivery challans, inspection reports, stock registers, tax deposit challans, and associated vouchers	77,378,040
2	University of Punjab	2022-24	2024-0000002756_F00066	Office record i.e. accounts, admissions & semester etc. Cash book & log books not maintained/prepared by departments	0
3.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00045	Detail and collection of admission, registration, affiliation fee from all affiliated colleges. Record of Research Grants, Endowment fund, Income tax, Sales tax; and Punjab Sales Tax record along with deposit proof. Detail of bank accounts and other miscellaneous record.	0
Total					77,378,040

Despite multiple verbal and written requests, the requisite record was not provided. Furthermore, the Director General of Audit Punjab has also taken up the matter with the Secretary of the Higher Education Department vide letters No.DGA/P&M/WP-File/CD-2345 dated 29.04.2024, DGA/P&M/WP-File/CD-133 dated 26.8.2024, DGA/P&M/WP-File/CD-215 dated 09.10.2024 but the records were not produced till the end of the audit period.

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

In response to the preliminary audit observation, the management stated had not furnished any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para at Sr. No. 2 was kept pending for probe. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

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

CHAPTER 9

HOME DEPARTMENT

9.1 *Introduction*

The Home Department of Government of the Punjab comprises six attached departments. As per Punjab Government Rules of Business 2011, the Department has been assigned the business of:

- Public Order and Internal Security
- Arms, Ammunition & Military Stores
- Matters 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 the 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 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	321	36	40,121.95	16,904.30
2	- Assignments Accounts - SDAs etc. (excluding FAP)	9	4	3,397.54	-
3	Authorities/Autonomous bodies etc. under the PAO	3	2	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Home Department for the year 2023-24 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 the financial year 2023-24 against the total of six grants/appropriations is given below:

(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	10,028.89	7,733.74	17,762.63	17,299.52	(463.11)
PC21012	18,169.08	1,039.15	19,208.23	18,986.88	(221.35)
PC21013	163,364.64	31,722.04	195,086.68	191,315.46	(3,771.22)
PC21031	0.28	(0.21)	0.07	0.12	0.05
PC21032	1,038.20	293.00	1,331.20	1,282.74	(48.47)
PC22036	3,872.54	1,249.39	5,121.93	4,667.15	(454.78)
Total	196,473.62	42,037.12	238,510.74	233,551.85	(4,958.88)

Overview of Expenditure

The final budget of the Home Department for the year ended 30th June, 2024 was Rs. 238,510.74 million. Out of this, the actual expenditure was Rs. 233,551.85 million. The breakup of current and development expenditure is given below:

<i>(Amount in Rupees)</i>				
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	192,601,084,000	228,884,707,487	36,283,623,487	18.84
Development	3,872,535,019	4,667,145,093	794,610,074	20.52
Total	196,473,619,019	233,551,852,580	37,078,233,561	18.87

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

<i>(Amount in Rupees)</i>				
Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	233,388,806,000	228,884,707,487	(4,504,098,513)	1.93
Development	5,121,929,000	4,667,145,093	(454,783,907)	8.88
Total	238,510,735,000	233,551,852,580	(4,958,882,420)	2.08

Anticipated savings not surrendered

As per para 14.3 of the 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. (4,958.93) million at the close of the year 2023-24 under grants PC21010, PC21012, PC21013, PC21032 and PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 0.05 million for the year 2023-24 under grant PC21031 had not been got regularized so far. This was breach of legislative control over appropriations.

9.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 12,827.30 million were raised during audit of the Home Department. This amount includes recoveries of Rs. 1,203.97 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	258.25
2.	Recoveries and overpayments	1,203.97
3.	Procurement related irregularities	4,803.10
4.	HR/Employee related irregularities	862.01
5.	Performance related irregularities	94.56
6.	Management of accounts with commercial banks	413.16
7.	Financial Matters	284.06
8.	Others	4,908.19
Total		12,827.30

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	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 the 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 the Home Department has continued since 2003-04. As regards previous years, the same is prevailing for the financial years 1989-90, 1994-95 and 1995-96. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

9.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

9.4.1 *Shortage of ammunitions, arms and store items-Rs. 245.54 million*

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

During audit of Home Department, scrutiny of record pertaining to stores revealed that there was a shortage/misplacement of ammunition, arms, and store items valuing Rs. 245,539,540 (Annexure-29). Further, the absence of follow up on the retrieval of missing articles in the ammunition stores can create potential security implications and risk in law and order.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 22.01.2025, 23.01.2025, 24.01.2025 and 29.01.2025, the paras at Sr. Nos. 1, 3, 11 & 12 were kept pending for compliance. The paras at Sr. Nos. 2, 8 & 10 were kept pending for recovery. The para at Sr. No. 9 was kept pending till the decision of the PAC on the similar nature of paras. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends inquiring the matter to fix responsibility besides prompt recovery of missing articles and strengthening supervisory controls to avoid recurrence of such lapses in future.

9.4.2 *Misappropriation through drawl of POL for off road/condemned vehicles-Rs. 6.58 million*

According to 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 City Police Officer, Faisalabad for the period 2023-24, it was observed while reviewing record viz log books, sanctioned strength and off-road vehicles reports that a sum of Rs. 6,584,851 was misappropriated through drawl of POL against off road/condemned vehicles.

Sr. No.	PDP No.	Nature of Irregularity	Amount (Rs.)
1	2024-0000004312_F00024	Irregular drawl of POL against Condemned Vehicles	3,114,176
2	2024-0000004312_F00051	Irregular drawl of POL against off road vehicles	3,470,675
Total			6,584,851

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

The matter was reported to the Administrative Department. In DAC meeting held on 21.01.2025, the paras at Sr. Nos. 1 & 2 were kept pending to inquire the matter at Administrative Department's level. Further progress was not reported till the finalization of this report.

Audit recommends inquiring the matter to fix responsibility besides prompt recovery and strengthening supervisory controls to avoid recurrence of such lapses in future.

9.4.3 Non recovery of stolen vehicles/damage-Rs. 6.13 million

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

During audit of Home Department, it was observed that official vehicles valuing Rs. 6,125,000 were reported to be stolen/damaged. Despite lapse of considerable time period, the entities failed to recover the vehicles or their value and cost of damage from persons at fault. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	DG Child Protection & Welfare Bureau	2022-24	2024-0000005225_F00008	Neither the stolen vehicle/ cost of damage recovered nor inquiry conducted to fix responsibility.	4,900,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
2	Secretary Home Department	2022-24	2024-0000003800_F00028	Neither inquiry conducted to fix responsibility nor the vehicle was recovered.	700,000
3	Addl. IGP Special Branch Punjab	2020-24	2024-0000005411_F00006	Balance amount not recovered from the defaulter.	525,000
Total					6,125,000

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

The matter was further reported to the Administrative Department. In DAC meetings held on 23.01.2025 and 28.01.2025, the para at Sr. No. 1 was kept pending till the decision of inquiry report to be received. the para at Sr. No. 3 was reduced and kept pending for recovery to the extent of amount shown in table. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends prompt recovery and strengthening supervisory controls to avoid recurrence of such lapses in future.

Recoveries and overpayments

9.4.4 Non-recovery of Government dues and non-deposit of income into treasury-Rs. 1,112.83 million

According to Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to the Government, which have to be brought to account are correctly and promptly assessed, realized, and credited to the Government Account. Moreover, as per Rule 2.31(a) of PFR Vol-I, a drawer of bills for pay, allowances, contingent, and other expenses will be held responsible for any overcharges.

During audit of Home Department, it was observed that amounts due from various sources were either not recovered or recovered but not deposited into Government Treasury. In this way, the public exchequer

was deprived of income amounting to Rs. 1,112,827,362. The detail is at Annexure-30.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 22.01.2025, 23.01.2025, 24.01.2025, 27.01.2025, 28.01.2025 and 29.01.2025, the paras at Sr. Nos. 1, 5, 10, 12, 16 & 33 were kept pending for approval from the Finance Department otherwise the receipts may need to be deposited into Government Treasury. The paras at Sr. Nos. 2, 45 & 53 were kept pending for recovery of amount shown in annexure. The paras at Sr. Nos. 3, 24, 34, 40, 46 & 49 were kept pending for recovery. The paras at Sr. Nos. 9, 13, 15, 22, 25, 26, 28, 29, 31, 37, 38, 44, 47, 50, 51 & 52 were kept pending till the decision of the PAC on the similar nature of paras. The paras at Sr. Nos. 18 & 27 were kept pending for advice from Finance Department. The para at Sr. 35 was kept pending for investigation and detailed probe at the Administrative Department's level. The para at Sr. No. 41 was kept pending for decision of the court. The paras at Sr. Nos. 7, 30, 42, 48, 55, 56 & 57 were kept pending for compliance. The para at Sr. No. 54 was kept pending for recovery of stamp duty from the contractors. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends recovering and depositing the stated amount into Government Treasury besides fixing responsibility and strengthening internal controls.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 and 2023-24 vide para number 9.4.5 and 10.4.4 having financial impact of Rs. 286.11 million and Rs. 59.33 million. Recurrence of same irregularity is a matter of serious concern.

9.4.5 *Non/less deduction of taxes-Rs. 91.14 million*

As per Section 153(1) (a) of Income Tax Ordinance 2001, income tax is to be deducted at source on supplies @ 4.5% & 9.0% and services @ 10% & 20% from filer and non-filer respectively. As per Punjab Sales Tax Act, PST @ 16% is chargeable against different taxable services.

During audit of Home Department, it was observed that Government taxes valuing Rs. 91,135,654 were not/less deducted and deposited into Government Treasury. The detail is given in annexure-31.

Audit is of the view that weak internal controls on taxation resulted in non/less recovery of taxes.

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 22.01.2025, 23.01.2025, 27.01.2025 and 28.01.2025, the para at Sr. No. 2 was kept pending for compliance. The paras at Sr. Nos. 4, 8 & 15 were kept pending till the decision of the PAC on the similar nature of paras. The paras at Sr. Nos. 5, 6 & 13 were kept pending for recovery. The para at Sr. No. 7 was kept pending for clarification from PRA. The para at Sr. No. 9 was reduced and kept pending for recovery to the extent amount shown in annexure. The paras at Sr. Nos. 10 & 14 were kept pending for clarification from FBR. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends immediate recovery of taxes and prompt deposit into Government Treasury besides strengthening controls to avoid recurrences of such lapses in future.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 9.4.6 and 2023-24 vide Para No. 10.4.5 having financial impact of Rs. 72.58 million and Rs. 20.78 million. Recurrence of same irregularity is a matter of serious concern.

Procurement related irregularities

9.4.6 *Irregular expenditure without rate analysis in violation of Punjab Procurement Rules-Rs. 2,059.95 million*

As per web portal of PPRA, module captioned as Frequently Asked Questions, it has been clarified that whenever a procuring agency is confronted with such a situation whereby the rate quoted by the single bidder cannot be compared so as to declare it as the lowest rate or otherwise, the following factors may be kept in view:

- a) The comparison of price of the goods, works or services if procured during the current financial year.
- b) Market price of the goods works and services to be procured.

During audit of the Home Department, it was observed that expenditure Rs. 1,528,644,901 (Annexure-32) was incurred on procurement of goods and services without rate analysis/market survey by non-observing procurement rules

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

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 23.01.2025 and 27.01.2025, the paras at Sr. Nos. 1 to 3 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 4, 6, 9 & 10 were kept pending for compliance. The para at Sr. No. 7 was kept pending for clarification from the Finance Department regarding the contradiction in the Punjab Delegation of Financial Power Rules, 2016 and Rule 16.2 of PFR Vol-I. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

9.4.7 *Irregular expenditure without pre-qualification of firms- Rs. 1,166.74 million*

The rule-16(2) (ibid) of PPR 2014 requires that 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.

During audit of the Punjab Forensic Science Agency, Lahore for the period 2022-24, it was observed that expenditure Rs. 1,166,738,983 was incurred on procurement of Laboratory consumable without pre-qualification of firms in violation of PP Rules.

Audit is of the view that the lapse occurred due to non-observance of procurement rules.

The matter was reported to the Administrative Department. In DAC meeting held on 27.01.2025, the para was kept pending for regularization from Finance Department.

Audit recommends that the responsibility for non-adherence to rules be fixed besides seeking regularization of irregularity.

(PDP No. 2024-0000005263_F00003)

9.4.8 *Irregular/uneconomical expenditure in violation of Punjab Procurement Rules-Rs. 832.00 million*

As per Rule 4 of PPR 2014, a procuring agency while making any procurement shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, according to Government instructions issued by the Finance Department vide their letter No.FD(M-II) I-III/98 dated 18th May 1999, all payments should be pre-audited and pre audit authorities are required to exercise more supervisory checks and personally test/check bills at pre-audit.

During audit of the Home Department, it was observed that expenditure Rs. 831,996,409 (Annexure-33) was incurred on procurement of goods and services entailing breach of different provisions. Hence, the

expenditure was deemed irregular for not following the Rule 4 of PP Rules 2014.

Audit is of the view that the lapse occurred due to non-observance of procurement rules.

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 22.01.2025, 23.01.2025, 27.01.2025 and 29.01.2025, the paras at Sr. Nos. 2, 5, 6, 8, 10 & 22 were kept pending for regularization from the Finance Department. The para at Sr. No. 3 was kept pending for verification of record and regularization from the Finance Department. The paras at Sr. Nos. 9 & 14 were kept pending for compliance. The para at Sr. No. 11 was kept pending for regularization from the Finance Department and recovery of stamp duty. The para at Sr. No. 12 was kept pending for probe. The para at Sr. No. 13 was kept pending for production of inspection report on the basis of decision taken by arbitration committee and recovery of LD charges. The paras at Sr. Nos. 16, 17, 18 & 23 were kept pending for advice from Finance Department. The para at Sr. No. 19 was kept pending for verification of record. The para at Sr. No. 20 was kept pending for production of record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization from Finance Department.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 and 2022-23 vide para numbers 8.4.12, 9.4.7 and 10.4.6 having financial impact of Rs. 769.54 million and Rs. 3,088.24 million and Rs. 2,136.32 million. Recurrence of same irregularity is a matter of serious concern.

9.4.9 *Mis-procurement of various goods and services- Rs. 417.70 million*

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

the procuring agency and the procurement process is efficient and economical.

During audit of the Home Department, it was observed that expenditure Rs. 417,697,439 (Annexure-34) was incurred on procurement of various goods and services without observing PPRA Rules.

Audit is of the view that disregard to procurement rules resulted in various mis-procurements.

The matter was further reported to the Administrative Department. In DAC meetings held on 21.01.2025, 23.01.2025 and 24.01.2025, the paras at Sr. Nos. 1, 2 & 6 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 4, 5 & 9 were kept pending for compliance. The para at Sr. No. 8 was kept pending for verification of record and regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

9.4.10 *Irregular expenditure on procurement by splitting the indent in violation of Punjab Procurement Rules-Rs. 326.71 million*

According to Rules 9 & 12(1) 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.

During audit of the Home Department, it was observed that expenditure Rs. 326,709,016 (Annexure-35) was incurred on procurement of goods and services by splitting the indents to avoid tender.

Audit is of the view that the lapse occurred due to non-observance of procurement rules.

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 23.01.2025 and 27.01.2025, the para at Sr. No. 4 was kept pending for regularization from the Finance Department to the extent of Rs. 2,591,825. The para at Sr. No. 5 was kept pending for recovery of PST and compliance. The paras at Sr. Nos. 6, 13 & 16 were kept pending for production of record. The para at Sr. No. 7 was kept pending till the decision of the PAC on the similar nature of paras. The paras at Sr. Nos. 3, 12 & 18 were kept pending for regularization from Finance Department. The para at Sr. No. 15 was kept pending for probe. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

HR/Employees related irregularities

9.4.11 Non recovery of Government dues-Rs. 720.15 million

According to Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to the Government, which have to be brought to account are correctly and promptly assessed, realized, and credited to the Government Account. Moreover, as per Rule 2.31 (a) of PFR Vol-I, a drawer of bills for pay, allowances, contingent, and other expenses will be held responsible for any overcharges.

During audit of Home Department, it was observed that various Government dues to the tune of Rs. 720,147,716 (Annexure-36) were pending/not recovered and deposited into Government Treasury.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 25.09.2024, 25.10.2024, 01.11.2024, 09.12.2024, 20.01.2025, 21.01.2025, 22.01.2025, 23.01.2025, 24.01.2025, 27.01.2025, 28.01.2025 and 29.01.2025, the paras at Sr. Nos. 1, 2, 3, 5, 6, 9, 12, 13, 17, 18, 19, 20, 24, 26, 27, 30, 34, 36, 39, 44, 48, 49, 50, 52, 53,

56, 63, 65 & 67 were kept pending for recovery. The paras at Sr. Nos. 7, 11, 16, 28, 35 & 38 were kept pending for compliance. The paras at Sr. Nos. 8, 10, 15, 23, 25, 32, 33, 37, 43, 45, 58, 60, 61, 62, 64 & 66 were reduced and kept pending for remaining recovery shown in annexure. The para at Sr. No. 29 was kept pending for production of record. The para at Sr. No. 31 was kept pending for clarification from Law & Parliamentary Affairs Department. The para at Sr. No. 40 was kept pending for clarification. The paras at Sr. Nos. 41 & 54 were kept pending for probe. The paras at Sr. Nos. 46 & 51 were kept pending for verification of record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends initiation of immediate steps for early recovery of outstanding Government dues and its prompt deposit into the Government Treasury.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2018-19 and 2022-23 vide para numbers 11.4.60, 9.4.2 and 10.4.3 having financial impact of Rs. 859.83 million, Rs. 752.04 million and 432.45 million. Recurrence of same irregularity is a matter of serious concern.

9.4.12 Unauthorized drawl of salaries due to excess drawl of posts-Rs. 132.11 million

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

During scrutiny of sanctioned strength and computerized scale audit register of the Deputy Inspector General of Police, Investigation, Lahore for the financial year 2023-24 revealed that an amount of Rs. 132,110,695 was drawn on account of pay & allowances without availability of sanctioned posts.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 29.01.2025, 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 may be looked into at appropriate level besides regularization of the irregularity from Finance Department.

(PDP No. 2024-0000002765_F00004)

9.4.13 Irregular payment to contingent paid staff-Rs. 9.75 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 17.09.2004. Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both adhoc 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 the accounts of Secretary Home Lahore, for the period 2022-24, it was observed that expenditure of Rs. 9,747,021 was incurred for payment to contingent paid staff during the period. Need assessment of daily wages staff was not done at appropriate level to assess the actual requirement. It was further observed that neither advertisement was made in any newspapers nor merit lists prepared in contravention to the above provisions.

Audit is of the view that the irregularity occurred due to weak supervisory and management controls.

The matter was pointed out in August 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends regularization of the matter from Finance Department besides strengthening of supervisory and management controls.

(PDP No. 2024-0000003800_F00023)

Performance related irregularities

9.4.14 Non disposal of vehicles taken under custody by the Police Department u/s 550-Rs. 90.18 million (Approx.)

As per the Government instructions, all the vehicles taken in custody under section-550 by the police department should be disposed off with the orders of the District Magistrate by following the procedure laid down by the Government for the disposal of such vehicles.

During audit of Home Department, it was observed that 129 vehicles, 2878 motorcycles and 10 cycles having an approximate value of Rs. 90,175,000 were in the custody of the department under section-550. The process of disposal of unclaimed vehicles was not initiated despite lapse of considerable time which resulted in financial loss to government exchequer. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DPO Sahiwal	2021-23	2024-0000001348_F00012	715 motor cycles	14,300,000
2.	DPO Hafizabad	2019-23	2024-0000001346_F00020	16 vehicles and 174 motor cycles	5,080,000
3.	DPO Okara	2021-24	2024-0000002767_F00009	16 vehicles and 1013 motorcycles	32,760,000
4.	DPO Multan	2022-24	2024-0000004896_F00010	31 vehicles, 801 m/cycles and 10 cycles	20,460,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
5.	DPO Gujrat	2022-24	2024-0000003804_F00009	66 vehicles and 175 motorcycles	17,575,000
Total					90,175,000

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

The matter was further reported to the Administrative Department. In DAC meetings held on 20.01.2025, 21.01.2025, 22.01.2025 and 23.01.2025, the para at Sr. No. 1 was kept pending till the decision of the PAC on the similar nature of paras. The paras at Sr. No. 2 & 5 were kept pending for compliance. The para at Sr. No. 3 was kept pending and reduced for auction of 389 vehicles. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that all the vehicles should be disposed-off by following the procedure laid down by the Government and sale proceeds should be deposited into the Government Treasury at the earliest.

9.4.15 Inefficient operations of Police Khidmat Markaz-Rs. 4.38 million

As per Central Police Office Punjab Lahore letter No.1332-1421/PCB dated 15.05.2019, 15 Police services are being provided to general public under one roof using the latest technology on specified time. i.e. Police character certificates, General Police verification, vehicle verification, mobile phone verification, lost report, missing children report, crime report, legal guidance for women, copy of FIR, tenant registration, registration of private employee learner driving license, renewal of driving license, international driving license, police Khidmat counters. 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 the Home Department, it was observed that above service deliveries required under the umbrella of Police Khidmat Markaz were not being delivered efficiently. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	DPO Khushab	2020-23	2024-0000001530_F00002	Out of 15 services, only 4 services i.e. Police character certificates, General Police verification, vehicle verification, learner driving services, driving renewal services were performed. Only 73,387 services were provided during two years despite considerable expenditure. No public awareness campaign was launched through media for progressive outcome.	4,380,109
2	DPO Sahiwal	2021-23	2024-0000001348_F00015	Out of total 14 services, 13 services were provided without tracking time duration and delay by the system. The centralized IT system under the use of Khidmat Markaz was neither updated to extract desired reports nor was able to link the data with modern data processing software i.e. MS Excel. Only 4 complaints were entertained by the center and no crime was reported through PKM during 2022-23.	0
Total					4,380,109

Audit is of the view that non-adherence to government regulations and financial management procedures led to inefficiencies and potential mismanagement of funds.

The matter was reported to the Administrative Department. In DAC meeting held on 22.01.2025, the para at Sr. No. 1 & 2 were kept pending for till the decision of the PAC on the similar nature of paras. Further progress was not reported till the finalization of this report.

Audit recommends to probe the matter. Performance of the Police Khidmat Markaz be monitored on regular basis besides taking up the system/software issues with the competent authority for necessary updates as per requirements of the end user.

Management of accounts with commercial banks

9.4.16 Unlawful retention of public money-Rs. 401.95 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 City Police Officer, Faisalabad for the period 2023-24, scrutiny of receipt and employees deductions record revealed that income amounting to Rs. 401,951,417 was generated through different kind of services i.e. lease of petrol pumps and rent of shops. Instead of depositing the stated amount into Government Treasury, the same was retained in bank accounts without the approval of Finance Department.

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

The matter was pointed out in November 2024. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility and depositing the amount into Government Treasury besides strengthening financial internal controls regarding funds management.

(PDP No. 2024-0000004312_F00016)

9.4.17 Unauthorized retention of Benevolent Fund & Group Insurance contributions in private bank-Rs. 11.21 million

As per Section 7 of the Punjab Government servants Benevolent Fund Ordinance, 1960, Sr. No. 10-Custody of Money-All moneys constituting the Fund shall be kept in the Government Treasury in the name of the Chairman of the Provincial Board of Management (Gazetted) or the Provincial Board of Management (Non-Gazetted), as the case may be.

During audit of accounts of Director General Child Protection and Welfare Bureau Punjab, Lahore for the period 2022-24, it was observed

that benevolent fund and group insurance deducted from the salaries of employees was not investment rather the management retained the amount in commercial bank accounts. It is pertinent to mention here that the deductions have been made for many years but there is no record of the total deductions and profit earned on the retained amount. The chances of misuse of the amount deducted from the employees cannot be ruled out in the absence of proper maintenance of record.

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

The matter was reported to the Administrative Department. In DAC meeting held on 28.01.2025, the para was kept pending till finalization of mechanism of investment and deposit of these deductions. Further progress was not reported till the finalization of this report.

Audit recommends investment of funds besides strengthening financial internal controls on funds management.

(PDP No. 2024-0000005225_F00013)

9.4.18 Irregular opening and operation of bank account

Rule 9(1) of Treasury Rules Punjab provides that a Government servant may not, except with special permission of Government, deposit in a bank money withdrawn from the consolidated fund or the public account of the province under the provision of Section VII of these Rules.

During audit of DPO Okara for the period 2021-24, it was observed that a PLS account was opened and maintained in NBP in the name of DPO without obtaining prior concurrence of Finance department. Following discrepancies were also observed:

1. An opening balance of Rs. 4,620,016 was available in the bank account on 01.07.2021 which indicates that payments pertaining to the Police Qaumi Razakars drawn during the last year 2020-21 were not disbursed timely. The disbursement was made during 2021-22 but relevant supporting record of the transactions involved was not provided for verification.

2. The cash book and its reconciliation with the bank statement was not available.
3. A sum of Rs. 21,375,854 was withdrawn but relevant vouchers and disbursement record was not provided for verification.
4. A closing balance of Rs. 484,901 was available in the bank account on 30.06.2024 but the detail of undisbursed amount was also not available.

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.01.2025, the para was kept pending till the decision of the PAC on the similar nature of para. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be inquired to fix responsibility besides regularization of the matter from Finance Department and provision of complete justification of the amounts deposited into and withdrawn from the bank account along with supporting vouchers and actual payee receipts.

(PDP No. 2024-0000002767_F00037)

Financial Matters

9.4.19 Doubtful deposits due to variation in receipt figures-Rs. 284.06 million

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

During the audit of Home Department, it was observed that there was a huge variation between the figures of receipt actually collected and

verified by treasury. This resulted into doubtful deposit of receipts amounting to Rs. 284,056,780. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	DPO Khushab	2020-23	2024-0000001530_F00016	Huge variation in Govt. receipt between the deposit figures of treasury and Challan Branch. Further, deposit figures were not reconciled at any stage.	155,439,660
2	DPO Hafizabad	2019-23	2024-0000001346_F00014	Huge difference between the receipts collected and the receipts verified from treasury.	128,617,120
Total					284,056,780

Audit is of the view that lapse occurred due to poor mechanism of reconciliation and weak internal controls.

The matter was reported to the Administrative Department. In DAC meetings held on 20.01.2025 and 22.01.2025, the para at Sr. No. 1 was kept pending for production of complete record for verification. The para at Sr. No. 2 was kept pending for probe. Further progress was not reported by the department till the finalization of this report.

Audit recommends probing the matter at Administrative Department's level to fixing responsibility besides prompt reconciliation and strengthening controls to avoid recurrence of such instances in future.

Others

9.4.20 Irregular payment of Internal Security claims without pre-audit-Rs. 2,156.70 million

According to Government instructions issued by the Finance Department vide their letter No.FD(M-II) I-III/98 dated 18th May 1999, all payments should be pre-audited and pre-audit authorities are required to exercise more supervisory checks and personally test/check bills at pre-audit.

During audit of the accounts of Secretary Home for the period 2022-24, it was observed that claims of Internal Security Allowance for Rs. 2,156,690,048 were paid to Army and Rangers companies deployed

for law-and-order duties. The payment was held irregular because there was no pre-audit mechanism in the payment process. In the absence of pre-audit mechanism, the legitimacy of payments cannot be guaranteed and duplication of claims could not be ruled out.

Audit is of the view that the irregularity occurred due to absence of pre-audit mechanism.

The matter was pointed out in September 2024. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends looking into the matter, devising pre-auditing mechanism in consultation with Finance Department besides strengthening financial and internal controls.

(PDP No. 2024-0000003800_F00007)

9.4.21 *Loss due to non-recovery/retrieval of state land valuing Rs. 1,640.00 million*

As per Punjab Government, Land and Buildings (Recovery of Possession) Ordinance, 1966, if any person refuses or fails to vacate any land or building as directed by an order made under sub-section (1), any officer authorized in this behalf by Government may, notwithstanding anything contained in any other law for the time being in force, enter upon such land or building and recover possession of the same by evicting such person and may also demolish and remove the structures, if any, erected or built by that person. Further as per Punjab Government Land and Buildings (Recovery of Possession) Ordinance, 1966 if any rent payable in respect of any land or building has been in arrears on the day of recovery of possession of such land or building, the amount due on account of such arrears, with interest, if any, accrued thereon shall be recoverable as arrears of land.

During audit of Home Department, it was observed that state land having an estimated value of Rs. 1,640,000,000 was under illegal occupation by private persons for a long time. The department failed to recover the land from land grabbers resulting into loss to Government to the stated extent. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00001	Non-recovery of jail land from land grabbers due to mishandling	1,360,000,000
2.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00002	Loss to public exchequer due to non-retrieval of state land.	280,000,000
Total					1,640,000,000

Audit is of the view that due to absence of proper efforts by the management, the land could not be recovered/retrieved from illegal occupants.

The matter was further reported to the Administrative Department. In DAC meeting held on 29.01.2025, the para at Sr. No. 2 was kept pending for compliance. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends probing the matter to fix responsibility besides recovering the land and its utilization for best suitable purposes.

9.4.22 *Doubtful utilization of Secret Service Fund-Rs. 550.51 million*

Supreme Court in its judgment dated July 16, 2012 on a petition, authored by Justice Jawwad S. Khawaja, decided that after the 18th Amendment under Article 170 (2) of the constitution, the AGP enjoyed a strong constitutional mandate to audit all public expenditures without exception. Moreover, the funds which have been declared as secret either by an executive order or ordinary legislation do not fall outside this purview. Furthermore, autonomous public bodies which do not receive any government funding but are established by the government or are under its control are also not beyond the AGP's duty and power to audit.

During the audit of Home Department, it was noticed that a sum of Rs. 550,505,670 was spent from Government Treasury on account of Secret Service Fund but neither the required administrative audit was got conducted by the Administrative Department nor any certificate in this respect found available in the record of the department. In some cases, disbursement record was also not maintained. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Additional IG, CTD, Lahore	2023-24	2024-0000004908_F00002	404,200,000
2.	Secretary Home Department, Punjab	2022-24	2024-0000003800_F00012	99,500,000
3.	DPO Sialkot	2020-23	2024-0000001562_F00011	8,702,190
4.	SSP CTD DG Khan	2021-23	2024-0000001561_F00006	7,850,000
5.	DPO MB Din	2019-24	2024-0000004893_F00019	7,114,670
6.	DPO Okara	2021-24	2024-0000002767_F00003	6,997,000
7.	Additional IG South Punjab	2020-24	2024-0000004897_F00009	5,332,000
8.	DPO Hafizabad	2019-23	2024-0000001346_F00005	4,364,810
9.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00010	3,408,000
10.	DPO Gujrat	2022-24	2024-0000003804_F00005	3,037,000
Total				550,505,670

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

The matter was reported to the Administrative Department. In DAC meetings held on 20.08.2024, 20.01.2025, 21.01.2025, 22.01.2025, 23.01.2025 and 27.01.2025, the para at Sr. No. 3 was kept pending for production of record. The paras at Sr. Nos. 1, 4, 5 & 10 were kept pending for compliance. The para at Sr. No. 8 was kept pending for production of audit certificate from the Administrative Department. The paras at Sr. Nos. 6 & 9 were kept pending till the decision of the PAC on the similar nature of paras. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the administrative audit be conducted at the earliest and a certificate to this effect be produced to Audit besides seeking regularization from Finance Department.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 & 2023-24 vide para numbers 8.4.28(25), 8.4.28(44) and 10.4.16 having financial impact of Rs. 5.90 million, Rs. 2.14 million and Rs 386.62 million. Recurrence of same irregularity is a matter of serious concern.

9.4.23 *Imprudent expenditure on provision of dietary articles*
Rs. 231.39 million

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

During audit of the accounts of Central jail, Faisalabad for the financial year 2023-24, it was observed that expenditure amounting to Rs. 231,391,718 was incurred on procurement of dietary articles. The expenditure was held imprudent on the following grounds:

1. According to the available information, food for 2792 prisoners was brought by their visitors during the period under audit but dietary articles were utilized from store against the entire population of prisoners.
2. Food received as donations was also not taken into consideration/accounted for and proportionate quantity was not deducted from dietary articles issued for cooking.
3. The diet menu included chicken/meat six times a week resulting in remarkable increase in cost of food provided to prisoners. The expenditure on dietary charges can be decreased by replacing chicken with vegetables and pulses in the menu.

Audit is of the view that the lapse occurred due to weak supervisory controls and defective policy.

The matter was pointed out in September 2024. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends reducing the expenditure on provision of food to the prisoners by reviewing the menu to reduce/replace chicken with vegetables and amending the policy/guidelines to account for the food provided from visitors/donors and reduce the quantity of food accordingly.

(PDP No. 2024-0000004317_F00002)

9.4.24 Irregular/doubtful expenditure-Rs. 207.79 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 clear particulars of the claim.

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, fraud & misappropriations.

During the audit of Home Department, it was observed that expenditure amounting to Rs. 207,786,555 (Annexure-37) was incurred out of different heads. The expenditure was held irregular/doubtful because most of the claims of cost of investigation seem to be fictitious and not fully supported by documentary evidence. Other shortcomings and irregularities mentioned in the paras were also observed in the expenditure.

Audit is of the view that the irregularity occurred due to weak internal and supervisory controls.

The matter was further reported to the Administrative Department. In DAC meetings held on 21.01.2025, 23.01.2025, 24.01.2025, 27.01.2025, 28.01.2025 and 29.01.2025, the para at Sr. No. 1 was kept pending for production of vouched account. The paras at Sr. Nos. 2, 7, 8 &

10 were kept pending for regularization from the Finance Department. The paras at Sr. Nos. 3, 9, 11, 12 & 16 were kept pending for compliance. The para at Sr. No. 5 was kept pending till the decision of the PAC on the similar nature of paras. The para at Sr. No. 6 was kept pending for regularization from the Finance Department and recovery of PST. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be looked into at appropriate level, recovery to be got affected, fixed responsibility against concerned besides strengthening of financial and internal controls.

9.4.25 *Expenditure on POL and maintenance of vehicles in excess of the prescribed limits/requirement-Rs. 101.25 million*

As per Services and General Administration Department Notification No.MTO(S&GAD)AT-II(2-9)/2006 dated 22.04.2008, the size of general pool vehicle shall be clearly established and no department shall retain vehicles beyond the parameters mentioned therein. According to letter No.AA/DS(G)157/90 dated 03.07.1991 issued by the Chief Secretary Punjab, the Government has prescribed the maximum monthly fuel limit for patrolling vehicles of the Police Department in municipal and town committees at the rate of 200 and 90 liters respectively.

During audit of Home Department, it was observed that expenditure amounting to Rs. 101,254,923 (Annexure-38) was incurred on POL/maintenance of vehicles. While incurring the stated expenditure, different irregularities, like non-adherence to the prescribed limits, retention of excess vehicles in the pool, consumption of POL in excess of the requirements, unauthorized use of vehicles and other discrepancies mentioned in the paras, were committed.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 15.10.2024, 21.01.2025, 23.01.2025 and

27.01.2025, the paras at Sr. Nos. 1 & 4 were kept pending for probe. The para at Sr. No. 2 was kept pending for regularization with the direction to take up the matter with IG Punjab to revise POL ceilings from competent forum. The para at Sr. No. 3 was kept pending for production of record. The para at Sr. No. 5 was kept pending for regularization from the Finance Department. The para at Sr. No. 8 was kept pending for recovery. The para at Sr. No. 9 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that either the expenditure be got regularized or recovery be affected from the concerned besides taking up the matter with competent authority for enhancement of POL limits.

9.4.26 Excessive and unjustified meal costs for inmates-Rs. 13.00 million

As per Rule 2.10(a) of Punjab Financial Rules 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 Central Jail Mianwali for the period 2018-24, it was observed that the Punjab Prison Department's policy of purchasing chicken without giblets and neck led to a higher cost 1.72 times the price of live chicken compared to the standard market rate of 1.45 times for chicken meat. This practice, which deviates from typical consumption patterns where giblets and neck are commonly eaten, resulted in an additional cost of approximately Rs. 13 million to the government over the audit period. Furthermore, the jail's meal planning, which includes chicken six days a week, expensive lentils like dal mash, and packaged milk for tea, was noted as overly costly. The meals are separately prepared for lunch and dinner, doubling fuel consumption.

Audit is of the view that Prison Department's meal policy placed a disproportionate strain on government finances.

The matter was pointed out in November 2024. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the Prison Department reassess its meal planning policies to better align with typical dietary practices and cost efficiencies reflective of public standards. By adopting cost-effective practices, the department can achieve significant savings and ensure that government resources are allocated with greater fiscal prudence.

(PDP No. 2024-0000005333_F00001)

9.4.27 *Doubtful drawl of POL against vehicles not on the strength of department-Rs. 7.55 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, fraud & misappropriations.

During audit of Home Department, it was observed that POL valuing Rs. 7,554,243 had been drawn against the vehicles which were not on the strength of department. The expenditure so incurred was therefore held doubtful. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	DPO, Okara	2021-24	2024-0000002767_F00007	6,919,442
2.	DPO Okara	2021-24	2024-0000002767_F00027	634,801
Total				7,554,243

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.01.2025, the para at Sr. No. 1 was kept pending for production of record. The para at Sr. No. 2 was kept pending for compliance.

Audit recommends that the matter may be looked into at appropriate level besides regularization from Finance Department.

Non-production of record

9.4.28 Non-production/concealment of auditable record

According to Section 14 (2) and (3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Article 169 of the Constitution of Islamic Republic of Pakistan, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

According to the directions issued by Public Accounts Committee circulated vide Finance Department letter No.FD(M.R)MW/1-4/92 dated 26.09.1992, if the entries in the stock register are not present at the time of audit or if the concerned officials are not present at the time of audit or the record is not shown to audit, the entries made and record produced afterwards would not be accepted.

During audit of Home Department, auditable record was concealed/not produced for scrutiny. In the absence of complete record, the authenticity of expenditure incurred could not be verified. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Record	Amount (Rs.)
1.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00003	Complete record of Store	108,760,722
2.	DIG Operations Lahore	2023-24	2024-0000003289_F00018	Complete record of Police Khidmat Markaz	-
3.	DPO Multan	2022-24	2024-0000004896_F00036	Complete record for welfare projects	-

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Record	Amount (Rs.)
4.	RPO/DIG Multan	2017-24	2024-0000005518_F00006	Complete record for welfare projects	-
Total					108,760,722

Audit is of the view that due to non-production of auditable record, the authenticity of expenditure could not be ruled out.

The matter was further reported to the Administrative Department. In DAC meetings held on 23.01.2025 and 24.01.2025, the para at Sr. No. 2 was kept pending for production of record. The para at Sr. No. 4 was kept pending till the decision of the PAC on the similar nature of paras. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be inquired to fix responsibility and take strict disciplinary action against persons at fault besides production of required record for verification.

CHAPTER 10

INDUSTRIES, COMMERCE, INVESTMENT AND SKILLS DEVELOPMENT DEPARTMENT

10.1 Introduction

The Industries, Commerce, Investment and Skills Development Department of Government of the Punjab aims to achieve orderly, planned, and rapid industrialization of Punjab by providing modern-day solutions to the problems faced by entrepreneurs. The vision of the Department is to play an effective and efficient role as a facilitator of:

- Industrial growth through multifarious means;
- Provision of state-of-the-art infrastructure including one-window facilities.
- Establishment of small industrial estates for small and medium sectors.
- Collection of industrial data and pre-investment feasibility studies.
- Monitoring of supplies and prices of essential commodities.

The detail of the attached departments and special institutions is given below:

Attached Departments/Organizations/Companies

- Punjab Small Industries Corporation (PSIC).
- Punjab Industrial Estates Development and Management Company (PIEDMC).
- Faisalabad Industrial Estates Development and Management Company (FIEDMC).
- Punjab Consumer Protection Council (PCPC).
- Directorate of Industries.
- Punjab Printing and Stationery Department.
- Punjab Prices and Supplies Board.

Special Institution

Technical Education and Vocational Training Authority (TEVTA).

Audit Profile of Industries, Commerce, Investment and Skills Development Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	143	1	453.69	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	8	2	22.95	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Industries, Commerce and Investment Department for the year 2023-24 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 2023-24 against the total of five grants/appropriations is given below:

(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	1,169.65	2.06	1,171.72	1,130.34	(41.38)
PC21022	12,255.42	419.08	12,674.50	12,239.32	(435.17)
PC21029	342.67	(86.73)	255.95	239.64	(16.30)
PC22036	9,093.51	(5,052.94)	4,040.57	3,293.38	(747.19)
PC12043	1,985.00	(785.00)	1,200.00	1,050.00	(150.00)
Total	24,846.25	(5,504)	19,342.73	17,952.68	(1,390.04)

Overview of Expenditure

The final budget of the Industries, Commerce and Investment Department for the year ended 30th June, 2024 was Rs. 19,342.73 million.

Out of this, the actual expenditure was Rs. 17,952.68 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	13,767,739,000	13,609,298,987	(158,440,013)	1.15
Development	11,078,514,000	4,343,381,861	(6,735,132,139)	60.79
Total	24,846,253,000	17,952,680,848	(6,893,572,152)	27.74

This composition changed due to supplementary grants and surrenders.

The 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	14,102,155,000	13,609,298,987	(492,856,013)	3.49
Development	5,240,570,000	4,343,381,861	(897,188,139)	17.12
Total	19,342,725,000	17,952,680,848	(1,390,044,152)	7.19

Anticipated savings not surrendered

As per para 14.3 of the 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. (1,390.04) million at the close of the year 2023-24 under grants PC21010, PC21022, PC21029, PC22036, and PC12043 were not surrendered in time by the Department.

10.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 3.34 million were raised during audit of the Industries, Commerce, Investment and Skills Development Department. This amount includes recoveries of Rs. 2.34 million as pointed out by the audit. The 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.	Recoveries and overpayments	2.34
2.	Others	1.00
Total		3.34

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	No. of Paras in which Compliance Received	No. of Paras in which Compliance not Received	Percentage of compliance
1	2001-02	80	13	67	16
2	2010-11	7	0	7	0
3	2012-13	3	0	3	0
Total		90	13	77	14
Note: The Audit Report years missing in the above table were either due to non-inclusion of the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance with PAC directives in the Industries, Commerce, Investment, and Skills Development Department is not adequate as compliance on 86% of paras is still awaited. The department needs to address the situation. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

10.4 AUDIT PARAS

Recoveries and overpayments

10.4.1 Irregular payment of additional charge allowance-Rs. 2.34 million

As per Finance department letter No.F.No.1(13)Imp/2016-228 dated 04.07.2023. Additional charge allowance shall be paid @ 20% of the Basic Pay subject to maximum Rs. 20,000.

During the course of audit on the accounts of Punjab Tianjin University, Lahore for the financial years 2022-24, it was observed that the additional charge of the vice chancellor was granted to the VC of Punjab University of Technology, Rasul, Mandi Bahauddin and an amount of Rs. 171,112 per month as additional charge allowance was being paid to the vice chancellor instead of 20,000. It resulted into loss amounting to Rs. 1,784,825 due to overpayment of additional charge allowance. Furthermore, the officer was allotted Toyota Yaris (SAA-032) but the status of allocation of vehicle from Punjab University of Technology Rasul, Mandi Bahauddin was unknown to audit. Moreover, the said officer has drawn an amount of Rs. 550,800 as daily allowance during the period to attend the university without any rule provision.

The irregularity occurred due to weak supervisory and internal controls.

The matter was further reported to the Administrative Department. In DAC meeting held on 04.02.2025, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends to recover the loss under intimation to audit or sought clarification from Finance Department for daily allowance.

(PDP No. 2024-0000005267_F00007)

Others

10.4.2 Loss due to penalty imposed by PCATP-Rs. 1.00 million

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 the course of audit on accounts of Punjab Tianjin University, Lahore for the financial years 2022-24 it was observed that the management has started the Bachelors of Architecture during 2018 without registration/obtaining NOC with Pakistan Council of Architects and Town Planners (PCATP). Resultantly, PCATP has imposed penalty of Rs. 1,000,000 on the management due to non-adherence of rules.

The irregularity occurred due to weak supervisory and internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 04.02.2025, the para was kept pending for obtaining NOC from the PCATP at the earliest on the matter. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter may be investigated at the Administrative Department level to fix responsibility against those involved.

(PDP No. 2024-0000005267_F00002)

CHAPTER 11

INFORMATION AND CULTURE DEPARTMENT

11.1 *Introduction*

The Information and Culture Department is the focal body to act as a bridge between the Government and the press and electronic media. The Department is required to act as an enabling arm of the Government for the promotion of art and culture and the 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 programs, preservation and projection of archaeological/cultural heritage through the establishment of museums, financial assistance to cultural and literary bodies, and awards for literary/publishing endeavors. The Department also patronizes and facilitates meaningful activities by Youth Organizations in coordination with the Federal Government.

The department has been assigned the duties of:

- Publicity & public relations
- Administration of press laws relating to newspapers, books, magazines etc.
- Policy and procedures regarding the release of official and semi-official advertisements 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 and press photographers etc.
- Giving grant-in-aid to cultural & literary bodies.

Audit Profile of Information and Culture Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	76	5	1,969.22	95.53
2	- Assignments Accounts - SDAs etc. (excluding FAP)	19	6	706.10	-
3	Authorities/Autonomous bodies etc. under the PAO	7	3	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Information and Culture Department for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

<i>(Rupees in million)</i>					
Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	238.91	89.68	328.60	306.93	(21.67)
PC21023	2,859.96	830.90	3,690.86	2,656.12	(1,034.74)
PC22036	95.40	(3.52)	91.89	37.95	(53.94)
Total	3,194.28	917.07	4,111.34	3,001.00	(1,110.34)

Overview of Expenditure

The final budget of Information and Culture Department for the year ended 30th June, 2024 was Rs. 4,111.34 million. Out of this, the actual expenditure was Rs. 3,001.00 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	3,098,872,000	2,963,049,395	(135,822,605)	4.38
Development	95,403,000	37,951,655	(57,451,345)	60.22
Total	3,194,275,000	3,001,001,050	(193,273,950)	6.05

This composition changed due to supplementary grants and surrenders.

The variance of the 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	4,019,455,000	2,963,049,395	(1,056,405,605)	26.28
Development	91,888,000	37,951,655	(53,936,345)	58.70
Total	4,111,343,000	3,001,001,050	(1,110,341,950)	27.01

Anticipated savings not surrendered

As per para 14.3 of the 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 (1,110.34) million at the close of the year 2023-24 under grants PC21010, PC21023 and PC22036 were not surrendered in time by the Department.

11.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 212.63 million were raised during audit of the Information and Culture Department. This amount includes recoveries of Rs. 95.95 million as pointed out by the audit. The 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.	Recoveries and overpayments	95.95
2.	Procurement related irregularities	66.10
3.	Management of accounts with commercial banks	19.70
4.	Others	30.88
Total		212.63

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	1996-97	5	3	2	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 the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance with the PAC directives in the 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. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

11.4 AUDIT PARAS

Recoveries and overpayments

11.4.1 Non recovery of taxes and allowance-Rs. 95.95 million

As per Section 153(1)(a) of the Income Tax Ordinance 2001, income tax was to be withheld at source @ 4.5% & 9% on supplies and 10% & 20% on services from filers & non-filers respectively. Moreover, Punjab Sales Tax on Services Act 2012 require the departments to withhold PST at prescribed rates at the time of making payments to the service providers.

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

During audit of Information & Culture Department, it was observed that recoverable amount of taxes, culture allowance and POL charges to the tune of Rs. 95,949,339 were not recovered. The details are given in annexure-39.

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

The matter was pointed out in May and October 2024. The management at Sr. Nos. 1 & 2 replied that this allowance was necessary due to the demanding work schedules. The management at Sr. No 4 replied that the Board of Governors approved a risk allowance for security guards. The Finance Department has been regularly allocating funds for outsourced security. The replies were not tenable, because approval from Finance Department was not obtained for 60% Culture Allowance, Utility Allowance and Risk Allowance. The management at Sr. No. 8 replied that the employees stay in temporary housing facilities. The reply was not tenable because accommodations were allotted to various officers/officials. The management at Sr. Nos. 3, 5 to 7 & 9 stated that detailed reply would be given after scrutiny of record.

Audit recommends that recoveries be got affected from the concerned besides strengthening of supervisory and financial controls.

Procurement related irregularities

11.4.2 Irregular expenditure on procurement of goods and services-Rs. 59.62 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.

During audit of Information & Culture Department, it was observed that expenditure of Rs. 59,615,309 was incurred on procurement of goods and services without observing tendering process and formulation of SOPs for conducting auditions of the candidates. The details are given in annexure-40.

Audit is of the view that non-observance of government instructions led to a non-transparent process of procurement.

The matter was pointed out to the concerned entities in May 2024. The management at Sr. Nos. 1 & 2 stated that detailed reply would be given after scrutiny of record.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2025.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

11.4.3 Non-transparent hiring of consultants and irregular extension of contract-Rs. 5.15 million

As per Rule 2(ab) of PPRA Rules 2014, the definition of short consultancy means consultancy where the cost of consultancy does not exceed two million rupees for individual consultant and five million rupees for consulting firms and duration of the short consultancies for an individual consultant shall not exceed six months. Further, as per clause 2(u) “large consultancy” means a consultancy where the cost of consultancy exceeds two million rupees for individual consultant and five

million rupees for consulting firms and the duration of large consultancy for an individual consultant shall not exceed twelve months.

During audit of Director General Public Relation Punjab, Lahore for the period 2022-23, it was observed that individual consultants were hired and an amount to the stated extent was paid to them. Following observations were made by Audit:

1. Individual media consultants were hired but appointment/hiring process, eligibility criteria was not shown to Audit.
2. TORs for the consultancies were neither formulated nor any report on the assigned responsibilities was available with the department.
3. Multiple extensions were granted with enhanced rates to the consultants by the authority in contravention to above mentioned instructions.
4. Progress report/work done by the consultants were also not shared with Audit to verify the genuineness of claims/payments.

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

The matter was pointed out in May 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2025.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of from Finance Department.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 11.4.5 having financial impact of Rs. 7.17 million. Recurrence of same irregularity is a matter of serious concern.

(PDP No. 2024-0000001357_F00015)

11.4.4 Irregular purchase of vehicle-Rs. 38.26 million and recovery of GST-Rs. 1.33 million

As per Finance Department letter No.E&A(FD)/11-6/2014-22589 dated 01.08.2024 in continuation of notification No.FD(DS-COORD)11-1/2018 dated 20.08.2018, para (v) stated that all cases for creation/upgradation posts, increases in salaries/allowances/employee benefits, all purchase of vehicles, whether from own funds or otherwise must be referred to the Finance Department for advice and concurrence. As per letter No.4/2STB/2007(Pt) dated 23.07.2007 of Sales Tax and Federal Excise, the Government departments shall deduct an amount equal to 1/5th of the total sales tax amount shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him.

During audit of accounts of the Executive Director Lahore Arts Council for the year 2023-24, it was observed that vehicles were purchased for Rs. 38,262,000 in violation of above stated notification. Further, no approval from the Austerity Committee and Finance Department was produced to audit for scrutiny. Moreover, 1/5th of GST amounting to Rs. 1,325,701 was neither deducted nor deposited into Government Treasury and direct payment cheques were issued to the vendor without making any payment vouchers.

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

Initial observation was issued in October 2024. The management received the observation and had not offered any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2025.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000004906_F00001)

Management of accounts with commercial banks

11.4.5 Irregular operation of Current Bank account instead of PLS account-Rs. 19.70 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 Information & Culture Department, it was observed that departments is operating Current Bank account instead of PLS and non-investment of deposited amount resulted into loss to government of Rs. 19,699,484. The detail is as under:

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Public Relations, Lahore	2022-23	2024-0000001357_F00003	Irregular operation of current bank account instead of PLS account	16,112,836
2.	Punjab Council of Arts	2023-24	2024-0000005563_F00002	Current bank account was opened and undue retention of heavy amount in Bank Accounts without investment.	3,586,648
Total					19,699,484

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

The matter was pointed out in May and October 2024. The management at Sr. No. 1 stated that detailed reply would be submitted later. The management at Sr. No. 2 replied that funds were kept in banks on best rates. The reply was not tenable because, no proof of investment for the above stated amount was produced.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2025.

Audit recommends that the matter be probed into, responsibility of loss be fixed and action be taken against the persons held responsible.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 11.4.8(2) having financial impact of Rs. 127.16 million. Recurrence of same irregularity is a matter of serious concern.

Others

11.4.6 Irregular payment on various media campaigns- Rs. 18.47 million

As per para 2.10(a)(1) of PFR, Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Director General Public Relations Punjab, Lahore for the period 2022-23, it was observed that an amount of Rs. 18,472,904 was paid for Electronic Media Campaigns. The TVCs of the electronic media campaigns were not available for verifying that actually the requested electronic media campaign was run on TV Channels and the Transmission certificates are genuine.

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

The matter was pointed out in May 2024. The management stated that detailed reply would be submitted later.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2025.

Audit recommends that the matter be probed into for fixing responsibility and action be taken against the person(s) at fault besides seeking regularization from the Finance Department.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 11.4.12 (3) having financial impact of Rs. 421.14 million. Recurrence of same irregularity is a matter of serious concern.

11.4.7 Non-adjustment of advances-Rs. 12.41 million

As per Punjab Council of the Arts (PUCAR) Regulations, 2020, Part-B, Financial Power, Section 3(i), 3(ii), 3(iii) and 3(iv), the Executive Director shall be empowered to allow permanent/temporary advances. These advances will be adjusted by the concerned officer immediately (Maximum two weeks) after the expenditure have been incurred.

During the audit of accounts for the Executive Director, Punjab Council of Arts, Lahore for the FY 2023-24, it was noted that temporary advances to the tune of Rs. 12,411,050 were granted to various officers/officials of the Punjab Council of Arts and to other departments for different purposes in previous financial years. According to the applicable rules, these advances should have been adjusted immediately within a reasonable time frame i.e. maximum two weeks after the expenditure have been incurred. In case, the temporary advance remained unutilized, the same should have deposited into the relevant treasury well in time. However, advances to the stated extent, spanning from four months to ten years prior, remained unadjusted till close of the audit in October 2024.

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

Initial Observation was issued in October 2024. The formation received the observation with the remarks “the advances mentioned from Sr. Nos. 1 & 11 had already been adjusted and verified by the audit in the previous years. So, these may be omitted from the para. The reply was not tenable because no documentary evidence was produced in support of the reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2025.

Audit recommends to fix responsibility for the irregularity besides recovery/adjustment of the advances under intimation to the audit.

(PDP No. 2024-0000005563_F00001)

CHAPTER 12

LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

12.1 *Introduction*

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.
- Defense of resourceless pauper accused in the courts and fees to pleaders for such defense.
- 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 and Parliamentary Affairs Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	43	3	1,722.50	10.57
2	- Assignments Accounts - SDAs etc. (excluding FAP)	1	1	372.30	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Law and Parliamentary Affairs Department for the year 2023-24 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 2023-24 against the total of four grants/appropriations is given below:

(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	794.83	222.58	1,017.41	990.77	(26.64)
PC21011	2,692.53	(351.75)	2,340.78	2,080.22	(260.56)
PC22036	132.01	(104.50)	27.50	7.50	(20.00)
PC24045	1,000.00	(704.23)	295.77	295.77	0.00
Total	4,619.36	(233.67)	3,681.46	3,374.26	(307.20)

Overview of Expenditure

The final budget of the Law and Parliamentary Affairs Department for the year ended 30th June, 2024 was Rs. 3,681.46 million. Out of this, the actual expenditure was Rs. 3,374.26 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	4,487,353,000	3,366,756,023	(1,120,596,977)	24.97
Development	132,007,000	7,500,000	(124,507,000)	94.32
Total	4,619,360,000	3,374,256,023	(1,245,103,977)	26.95

This composition changed due to supplementary grants and surrenders.

The 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	3,653,953,000	3,366,756,023	(287,196,977)	7.86
Development	27,503,000	7,500,000	(20,003,000)	72.73
Total	3,681,456,000	3,374,256,023	(307,199,977)	8.34

Anticipated savings not surrendered

As per para 14.3 of the 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. (307.20) million at the close of the year 2023-24 under grants PC21010, PC21011 and PC22036 were not surrendered in time by the Department.

12.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 755.95 million were raised during audit of the Law and Parliamentary Department. This amount includes recoveries of Rs. 9.14 million as pointed out by the audit. The 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.	Recoveries and overpayments	9.14
2.	HR/Employee related irregularities	62.18
3.	Financial Matters	13.16
4.	Others	671.47
Total		755.95

12.3 *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 the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The table reflects that compliance with PAC directives in the Law & Parliamentary Affairs Department needs to be improved. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

12.4 AUDIT PARAS

Recoveries and overpayments

12.4.1 Non/less deduction of taxes-Rs. 4.61 million

As per Section 153(1)(a) of Income Tax Ordinance 2001, income tax is to be deducted at source on supplies @ 5.5% & 11 % and services @ 11% & 22% from filer and non-filer respectively. Further, Section 236CB inserted by the Finance (Supplementary) Act, 2023 (X of 2023) dated 23.02.2023).3 [Division XI Advance tax on functions and gatherings the rate of tax to be collected under section 236CB shall be 10%.

During audit of Law & Parliamentary Affairs Department, it was observed that Government taxes valuing Rs. 4,607,039 were not/less deducted at source. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00010	GST was not withheld by the department despite addition in the invoice of the vendor	2,285,697
2.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00009	PST was not/less deducted from the vendor payments despite falling under the PRA Schedule	1,338,696
3.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00008	Advance Tax on provision of cooked food/catering services was not deducted from the concerned	982,646
Total					4,607,039

Audit is of the view that weak financial controls resulted in non/less deduction of taxes.

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the paras at Sr. Nos. 1 & 2 were kept

pending for recovery. The para at Sr. No. 3 was kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends immediate recovery and prompt deposit into Government Treasury besides strengthening controls to avoid recurrences of such lapses in future.

12.4.2 Irregular award of honorarium to staff not appointed as civil servants-Rs. 4.53 million

As per Finance Department, Government of the Punjab Letter No.FD.SR.9-7/2003 dated 27 December, 2005 further clarified by Finance Department Letter No.FD.SR-I-97/2003 dated 9th June, 2010.

- a) Head of Administrative Department may sanction an honorarium up to one month basic pay and head of attached department upto half month basic pay (without any maximum limit) to a civil servant for work performed by him which is occasional in character and laborious or of such special merit as to justify a special reward when the services rendered by him fall within the course of his ordinary duty like good performance achievement of target or any special assignment related to the post.
- (b) However, when a civil servant accomplishes a special assignment beyond normal functions assigned to his post and Administrative Department deemed its necessary to grant him honorarium more than one-month basic pay, the Administrative Department will move a summary to the chief minister with full justifications and will route it through the Finance Department.

During the audit of Secretary Law & Parliamentary Affairs, Lahore for the period 2022-24, it was observed that an amount of Rs. 2,981,220 was paid as honorarium more than one Basic Pay to the staff who were appointed on MP scales and were not Civil Servants, in violation of the above stated instructions and without obtaining relaxation of rules from the provincial cabinet. Moreover, honorarium was not included as part of their salary benefits in their initial appointment letter. In addition to that an amount of Rs. 1,546,230 was paid to the staff performing duties temporarily in Minister office who had not performed duties for the stipulated time period required for grant of honorarium. Moreover, chances of double drawl of honorarium could not be ruled out by these employees as separate cost centers were used for payment of honorarium. Further no proof for deduction of income tax @ 10% amounting to Rs. 154,623 was provided by those employees.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para was kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends to investigate the matter, and got the recovery affected of the amount from the concerned or take up the matter with Finance Department for seeking clarification/regularization.

(PDP No. 2024-0000003793_F00002)

HR/Employees related irregularities

12.4.3 Irregular extension in contracts against declared initial appointment post-Rs. 51.16 million

In accordance with Law & Parliamentary Affairs department (Professional & Technical Posts) Service Rules, 2011 notified vide S&GAD

(Regulation wing) letter No.SOR.III(S&GAD)1-13/2009 dated 14.11.2011.
Following is the mode of appointment;

Sr. No.	Name of Post	Appointing Authority	Method of recruitment
1	Secretary Law & Parliamentary Affairs Department	CM	By Initial recruitment (on contract) on recommendations of the selection committee constituted by the CM or by posting of suitable officer having experience and qualification required for initial appointment
2	Director (MP-II-Negotiable)	CM	By Initial recruitment (on contract) on recommendations of the selection committee constituted by the CM
3	Additional Director (MP-III)	CM	By Initial recruitment (on contract) through PPSC
4	Deputy Director (Lump Sum)	Administrative Secretary	By Initial recruitment (on contract) through PPSC
5	Director (MP-II) Advisory wing	CM	By Initial recruitment (on contract) on recommendations of the selection committee constituted by the CM
6	Additional Director (MP-III) Advisory wing	CM	By Initial recruitment (on contract) through PPSC
7	Deputy Director (Lump Sum) Advisory wing	Administrative Secretary	By Initial recruitment (on contract) through PPSC

During the audit of Secretary Law & Parliamentary Affairs, Lahore for the period 2022-24, it was observed that an amount of Rs. 51,155,925 was paid to those staff whose contracts were being extended by the department continuously, for posts which were notified to be filled through initial appointment. The department sought permission in the extension of their contracts from the provincial cabinet without relaxation of rules.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para was kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends to investigate the matter and justify the extension of contracts on initial appointment posts without provision in rules besides regularization of the matter from Finance Department.

(PDP No. 2024-0000003793_F00001)

12.4.4 Inadmissible and unjustified payments of pay & allowances-recovery thereof-Rs. 9.78 million

As per order No.PA:4-05/2013 dated 4th August, 2017 Law & Parliamentary Affairs Department. The sessional allowance is admissible at the rate of seventy percent of the pay. Moreover, rule 2.31 of PFR, Vol-I provides that a drawer of bill for pay allowances contingent and other expense will be held responsible for any overcharge, fraud and misappropriation. The responsibility will then rest primarily with the drawer of the bill and amount overcharged will be recovered from the concerned.

During audit of the formations of Law & Parliamentary Affairs Department, it was observed that various Government receipts to the tune of Rs. 9,772,177 were pending/not recovered and deposited into Government Treasury. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Advocate General Punjab	2022-24	2024-0000005516_F00005	The amount was over drawn on account of pay & allowances by the officers after the date of removal from service/ resignation or dispense with the services being ineligible which needs recovery.	4,486,920
2.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00026	Computer allowance was over drawn to the staff/officers without admissibility	1,164,210
3.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00018	Sessional allowance was being drawn by the staff recruited on MP scale without admissibility	4,121,047
Total					9,772,177

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the paras at Sr. Nos. 2 & 3 were kept

pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends initiation of immediate steps for early recovery of outstanding government dues and its prompt deposit into the Government Treasury.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 15.4.1 having financial impact of Rs. 15.63 million and 2022-23 vide para No. 12.4.1 having financial impact of Rs. 3.87 million. Recurrence of same irregularity is a matter of serious concern.

12.4.5 Excess drawl of pay & allowances without notifying promotion-Rs. 1.24 million

Rule 2.31 of PFR, Vol-I provides that a drawer of bill for pay allowances contingent and other expense will be held responsible for any overcharge, fraud and misappropriation. The responsibility will then rest primarily with the drawer of the bill and amount overcharged will be recovered from the concerned.

During the audit of Secretary Law & Parliamentary Affairs, Lahore for the period 2022-24, it was revealed while scrutiny of payroll from SAP data that a Junior Clerk in BPS-11 was drawing his pay and allowances in BPS-16 on the post of Assistant without notifying promotion in the respective cadre. An amount of Rs. 1,240,075 was overdrawn during the period 09.12.2010 to 31.01.2020. After that date his pay was correctly fixed by the department in BPS-11 without affecting previous recovery. An inquiry was also under process in the department to establish recovery of the overpaid amount from the official and also uploaded on the E-app of official correspondence which is pending for decision with the competent authority.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para was kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the inquiry under process in the department may be finalized at the earliest and recovery of overpayment may be made from the concerned.

(PDP No. 2024-0000003793_F00022)

Financial Matters

12.4.6 Non deposit of receipt into Government Treasury- Rs. 10.57 million

According to rule 7(i) section xi of Punjab Treasury Rule the receipt may not be incurred on the departmental expenditure and receipt should be directly deposited into Government Treasury under respective head.

During audit of the accounts of Advocate General Punjab, Lahore for the year 2022-24, it was observed that an amount of Rs. 10,572,434 was collected by the management on account of revenue for filing 1,272 cases and instead of depositing the same into Government Treasury, the expenditure from receipts was made by the department in violation of above rule. Whole amount was collected by the office cashier in cash and kept the same in his own custody without maintaining cash book and the same was not deposited in the bank accounts. At the close of financial year, amount remained un-spent and un-accounted for in the next financial year. The personal loans were also awarded by the management from these receipts.

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

The matter was pointed out in November 2024. The management noted the observation for compliance.

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

Audit recommends that matter may be looked into to arrive at factual position, fixing responsibility and affecting recovery from the officials involved besides action against the responsible and the matter may be got regularized from FD.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 12.4.4 having financial impact of Rs. 15.05 million. Recurrence of same irregularity is a matter of serious concern.

(PDP No. 2024-0000005516_F00004)

12.4.7 Irregular auction/sale by avoiding open competition process-Rs. 2.59 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.

During audit of the accounts of Advocate General Punjab, Lahore for the year 2022-24, it was observed that auction was conducted amounting to Rs. 2,588,000 without open competition process, non-verification of treasury challan and non-deposit of advance income tax into Government Treasury.

Audit is of the view that the lapse occurred due to weak supervisory controls which resulted into irregular auction/sale by avoiding open competition process.

The matter was pointed out in August and November 2024. The management noted the observation for compliance.

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

Audit recommends that matter may be looked into to arrive at factual position, fixing responsibility and affecting recovery from the officials involved besides action against the responsible.

(PDP No. 2024-0000005516_F00007)

Others

12.4.8 Irregular disbursement of Grant-in-Aid to Bar Associations without approved TORs and provision of vouched account-Rs. 632.50 million

According to summary approved by the cabinet; as a goodwill gesture and to look after the welfare of Bar Associations in Punjab; some financial relief will be provided to bar associations and directed Law Departments to provide detail of demands/requests from different Bar Associations alongwith bifurcation stipulated in summary. It was affirmed that all allocations/releases from the block shall be subject to case-to-case approved from standing committee of cabinet.

During the audit of Secretary Law & Parliamentary Affairs, Lahore for the period 2022-24, it was observed that Rs. 632.50 million were disbursed to various bar associations falling in the province of Punjab without formalizing any TORs for disbursement. The grant was to be utilized for the welfare of the deserving lawyers, but no record was available to justify the utilization. The department is unaware of further utilization of funds by bar associations, whether those were expended as per objectives of the grant or not. Moreover, no vouched account was provided by the respective Bar Associations as well as demanded by the department.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para was kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommend investigation into the matter and development of TORs for disbursement and utilization of grant in aid.

(PDP No. 2024-0000003793_F00019)

12.4.9 Irregular procurement of vehicles without approved sanctioned strength from the Finance Department-Rs. 38.97 million

Provision under Note-2 of Serial No. 11(Second Schedule Part-1) of The Punjab Delegation of Financial Powers Rules, 2016 stipulates that the sanctioned strength of vehicles/motor cycles/scooters in an Administrative Department/functional unit shall be approved by Finance Department to keep the number of vehicles/motor cycles/scooters in a Department in line with the valid need.

During the audit of Secretary Law & Parliamentary Affairs, Lahore for the period 2022-24, it was observed that previously the entity had 18 vehicles out of which 11 vehicles were placed in the general pool. Despite placement of excessive vehicles in general pool, an amount of Rs. 38,970,200 was expended on procurement of sixteen additional vehicles during the period under audit. The strength of vehicles was not got approved from the Finance Department.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

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. 2024-0000003793_F00004)

Non-production of record

12.4.10 Non production of record

Section 14 of the Auditor-General's (Function, Power and Terms and Conditions of Service) Ordinance 2001 provides that 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 functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline rules.

During the audit of District Attorney, Lahore for the period 2017-24, auditable record relating to period 01.07.2017 to 30.06.2021 was not provided to Audit besides various letters and reminders vide No.DGA/FAT-30/CD-47 dated 02.10.2024, No.DGA/Phase-I-FAT-30/2023-24/CD-51 dated 22.10.2024 and No.DGA/Phase-I-FAT-30/2023-24/CD-52 dated 24.10.2024 along with other requisitions of record/information and verbal requests. The state of affairs reflects poor existence of supervisory and administrative controls. Moreover, D.G. Audit Punjab vide letter No.DGA/P&M/WP-File-AS/CD-243 dated 30.10.2024 requested Secretary Law and Parliamentary Affairs to direct the

management of District Attorney, Lahore for production of requisite record to Audit Team. However, the auditable record was not produced by the management for audit scrutiny.

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

The matter was pointed out in November 2024. The management noted the observation for compliance.

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

Audit recommends that responsibility should be fixed for non-adherence of Government instructions besides production of complete record and strengthening of financial & internal control system.

(PDP No. 2024-0000005265_F00001)

CHAPTER 13

LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

13.1 *Introduction*

The Livestock and Dairy Development Department has three attached departments: Director General (Extension), Director General (Research), and Director General (Production). Established in 1973, the department was created to address the needs of the livestock sector in the province. Livestock has become an increasingly important sector of the national economy, contributing more than all other crop yields combined.

The Livestock and Dairy Development Department works to ensure the growth and development of the livestock sector, thereby contributing to national food security, economic development, rural progress, poverty alleviation, employment generation, and foreign exchange earnings.

The main functions of the department are as follows:

- Management of Livestock, Dairy, and Poultry Farms
- Animal Health
- Livestock Production Extension Services
- Preservation and Development of Livestock Genetic Resources
- Research and Training for Livestock Production

Audit Profile of Livestock and Dairy Development Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	340	18	5,510.71	3,599.51
2	• Assignments Accounts • SDAs etc. (excluding FAP)	9	3	150.49	-
3	Authorities/Autonomous bodies etc. under the PAO	3	1	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Livestock and Dairy Development Department for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

(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	360.43	42.46	402.89	400.34	(2.55)
PC21020	19,067.59	(3,752.48)	15,315.11	15,050.07	(265.04)
PC22036	737.74	(142.37)	595.36	511.59	(83.77)
Total	20,165.76	-3,852.39	16,313.37	15,962.01	(351.36)

Overview of Expenditure

The final budget of the Livestock and Dairy Development Department for the year ended 30th June, 2024 was Rs. 16,313.37 million. Out of this, the actual expenditure was Rs. 15,962.01 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	19,428,023,000	15,450,418,330	(3,977,604,670)	20.47
Development	737,736,000	511,587,831	(226,148,169)	30.65
Total	20,165,759,000	15,962,006,161	(4,203,752,839)	20.85

This composition changed due to supplementary grants and surrenders.

The variance of the 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	15,718,006,000	15,450,418,330	(267,587,670)	1.70
Development	595,362,000	511,587,831	(83,774,169)	14.07
Total	16,313,368,000	15,962,006,161	(351,361,839)	2.15

Anticipated savings not surrendered

As per para 14.3 of the 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. (351.36) million at the close of the year 2023-24 under grants PC21010, PC21020 and PC22036 were not surrendered in time by the Department.

13.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 6,539.07 million were raised during audit of the Livestock and Dairy Development Department. This amount includes recoveries of Rs. 4,353.25 million as pointed out by the audit. The 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.	Recoveries and overpayments	4,353.25
2.	Procurement related irregularities	747.49
3.	HR/Employee related irregularities	93.54
4.	Financial Matters	13.87
5.	Others	1,330.92
Total		6,539.07

13.3 *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 the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance of PAC directives in the Livestock and Dairy Development Department is not very encouraging. The department needs to improve it. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

13.4 AUDIT PARAS

Recoveries and overpayments

13.4.1 Non-recovery of Government dues-Rs. 4,271.44 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 the Government, which have to be brought to account, are correctly and promptly assessed, realized, and credited to Government Account.

During audit of Livestock and Dairy Development Department, it was observed that a sum of Rs. 4,271,443,596 was outstanding on account of rent from tenants, college affiliation/registration fee, profit on bank deposits, sales proceeds of Anmol Wanda, rent of shops, milk sale proceeds, renewal of poultry farms fee and late delivery charges against various persons, contractors and organizations. The details are given in annexure-41.

Audit is of the view that weak internal controls led to the non-recovery of outstanding amounts, resulting in the blockage of public funds.

The matter was further reported to the Administrative Department. In DAC meeting held 08.01.2025, the para at Sr. No. 17 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the department should get the recovery affected from the concerned besides strengthening internal controls on recoveries.

13.4.2 Non-recovery of inadmissible pay & allowances and miscellaneous recoveries from officials-Rs. 79.46 million

As per Rule 4.7(1) of PFR Vol I, it is the primarily 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 2.31 of the Rules *ibid*, a drawer of bills for pay, allowances, contingent, and other expenses will be held responsible for any overcharges, frauds, and misappropriations.

During the audit of the Livestock & Dairy Development Department, it was observed that a sum of Rs. 79,455,979 was outstanding against officials due to the non-recovery of penalties imposed on them in lieu of executive allowance, conveyance allowance, fixed daily allowance, electricity charges, pay and allowances for the EOL period, benevolent fund, group insurance, and other items. The details are provided in Annexure-42.

Audit is of the view that due to weak supervisory and financial controls, recovery of overpayment of pay & allowances, and other recoveries were not made from the concerned employees.

The matter was further reported to the Administrative Department. In DAC meeting held 17.01.2025, the para at Sr. No. 7 was kept pending for recovery. The para at Sr. No. 10 was reduced to the extent shown in annexure and kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the stated amount be recovered and deposited into Government Treasury besides strengthening of internal controls on payroll.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 13.4.6 having financial impact of Rs. 7.95 million. Recurrence of same irregularity is a matter of serious concern.

13.4.3 *Non/less deduction of taxes-Rs. 2.35 million*

According to Section 153 & 236-A of the Income Tax Ordinance 2001, income tax was required to be deducted on payment for goods, services, contracts and sale by public auction on prescribed rates. As per

Sales Tax Act 1990, the departments were required to deduct/withhold taxes at prescribed rates at the time of payment. As Per FBR Circular dated 21.07.2022, “Drugs registered under the drugs Act, 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment.

During the audit of the Livestock & Dairy Development Department, it was observed that general sales tax and income tax were either not or less deducted before making payments to contractors/ service providers. Additionally, various items were auctioned, but advance tax was not recovered from the contractors. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director, Livestock Bahawalpur	2022-23	2024-0000001522_F00002	Non-recovery of general sales tax from vendor on procurement of medicine.	980,909
2.	Director, Livestock Dera Ghazi Khan	2021-23	2024-0000000780_F00004	Less recovery of income tax from vendors on service rendered.	721,796
3.	University of Veterinary & Animal Sciences Lahore	2022-23	2024-0000000770_F00020	Non-recovery of advance income tax on auction.	645,076
Total					2,347,781

Audit is of the view that the lapse occurred due to weak supervisory and internal controls over taxation.

The matter was pointed out to the management during May and June 2024. The management of all formations acknowledged the findings and noted them for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received, nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends maintaining supervisory and internal controls over taxation and the recovery of the stated amount from the concerned and deposit into the Government Treasury.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 13.4.4 having financial impact of Rs. 6.74 million. Recurrence of same irregularity is a matter of serious concern.

Procurement related irregularities

13.4.4 Mis-procurement of goods and services due to violation of PPRA Rules-Rs. 747.49 million

As per Rule 4 of PPRA Rules 2014, a procuring agency 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, according to Rule 61(2)(4) *ibid* (amended 2021), a procuring agency is permitted to directly procure goods from a Public Sector Manufacturing Unit (PSMU) at a fixed price when the value of the procurement does not exceed one million rupees. The term "Public Sector Manufacturing unit" refers to a manufacturing unit owned or controlled by the Government, Federal Government, Local Government, or by an organization owned or controlled by any of these Governments and enlisted on the website of the Authority.

During the audit of the Livestock & Dairy Development Department, it was observed that the department incurred expenditures amounting to Rs. 747,491,923 (Annexure-43) on the procurement of medicines, silage machines, vaccines, wheat straw, seeds, and various store items in violation of Punjab Procurement Rules. Additionally, the procurement of medicines was increased in the supply order through splitting without any demand or justification. Furthermore, procurement was made from public sector manufacturing units owned and controlled by the Government, which were not listed on the PPRA website.

Audit is of the view that the irregularity occurred due to weak financial and supervisory controls which led the irregularity of non-transparent procurement process amounting to Rs. 747,491,923.

The matter was further reported to the Administrative Department. In DAC meetings held on 19.09.2024 and 08.01.2025, the para at Sr. No. 3 was kept pending for regularization of points i, ii, iv, and vii. The para at Sr. No. 5 was kept pending for investigation at Administrative Department level and subsequent regularization from the Finance Department for sub-para (i). The para at Sr. No. 7 was kept pending for compliance. The para at Sr. No. 12 was kept pending for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 13.4.5 having financial impact of Rs. 116.94 million. Recurrence of same irregularity is a matter of serious concern.

HR/Employees related irregularities

13.4.5 Irregular appointments-Rs. 93.54 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 held that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies, is a violation of fundamental rights. Further, as per Contract Appointment Policy 2004, a retired Government servant is not eligible for appointment either on regular or on contract basis. Furthermore, as per Law & Parliamentary Affairs Department letter dated 31.01.2019 “Appointment of Legal Advisor & Private Counsel by the Autonomous Bodies” engage a private counsel and appoint a legal advisor or allow existing legal advisor to continue with their appointment with approval of the Government.

Legal Advisor or an Advocate appointed or engaged by an autonomous body, it is required “the remuneration shall be fixed on monthly retainer ship fee or salary and shall not be paid on case-to-case basis.

During audit of Livestock & Dairy Development Department, it was observed that a sum of Rs. 93,544,616 was paid to contingent paid staff and re-employed retired officials. The expenditure was held irregular because the contingent paid staff was hired without advertisement in leading newspapers in violation of the above stated rules. The details are given as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00006	Irregular hiring of contingent paid staff without advertisement and extension without approval of higher authority	5,521,410
2.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00017	Appointments of daily wage staff were made without advertisement. Moreover, the employees were working in the office for more than 90 days without approval of the next higher authority.	85,203,206
3.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00008	Appointment of Director TCBP at Ravi Campus and Medical Officer at Medical & Health Services City Campus, Lahore were made in contravention of the rules of re-employment policy. Neither re-employment was recommended by the Provincial Re-employment Board nor appointment approved by the Chief Minister.	2,040,000
4.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00006	Irregular appointment of legal advisor/legal counsel and unjustified payment of legal charges on case-to-case basis.	780,000
Total					93,544,616

Audit is of the view that the lapse occurred due to weak internal controls on recruitment policy. This resulted into irregular appointments and irregular payment of pay & allowances/remuneration.

The matter was pointed out from April to November 2024. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received, nor has DAC meeting been convened till

the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be regularized from the competent authority besides strengthening the internal controls on recruitment policy.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 vide para number 13.4.6 having financial impact of Rs. 168.17 million. Recurrence of same irregularity is a matter of serious concern.

Financial Matters

13.4.6 Loss due to non-placement of funds in PLS account and not depositing into Government Treasury-Rs. 10.68 million

As per Rule 2.10 (a) (i) PFR Vol-I, every Government officer is expected to exercise the same vigilance in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During audit of Livestock & Dairy Development Department, it was observed that pension contribution of Rs. 10,682,303 for employees of Zila Council was received and deposited in the Bank of Punjab instead of depositing into Government Treasury. Further, in ADL Muzaffargarh, Pension contribution for employees of Zila Council (defunct) was maintained in current account in Bank of Punjab instead of PLS account: the details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	ADL, Okara	2020-24	2024-0000004887_F00003	Pension contribution share received from Defunct Zila Council not deposited into Government Treasury and is lying in pension account maintained at BOP	7,372,303
2	ADL, Muzaffargarh	2020-23	2024-0000001551_F00004	Pension contribution for employees of Zila Council (defunct) was maintained in current account in Bank of Punjab instead of PLS account. This resulted into loss of interest/profit	3,310,000
Total					10,682,303

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

The matter was pointed out to the management from April to November 2024. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received, nor has DAC meeting been convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that department should strengthen its internal controls and seeking condonation of irregularity from the Finance Department besides placement of funds into PLS account

13.4.7 Loss to Government due to less yielding of wheat-Rs. 3.19 million

According to Government of Pakistan Ministry of National Food Security & Research (Economic Wing) Islamabad report on Crops Area & Production (District Wise) 2022-23, average production of wheat in District Sahiwal was 1280 kg/acre in year 2021-22.

During the audit of the Superintendent, Livestock Experiment Station, Qadirabad, Sahiwal, for the period 2017-24, it was observed that 190 acres of land were cultivated with wheat in 2020-21. The total production of wheat was 141,803 kg (746 kg/acre), which was significantly lower than the average production of 1,280 kg/acre and even less than the average wheat production in previous years despite the availability of high-quality approved seeds for sowing, timely watering, fertilizers, pesticides, and fertile land. The 101,397 kg reduced yield of wheat as attributed to the negligence of the concerned staff which resulted in loss of Rs. 3,194,006 to the Government treasury.

Audit is of the view that the lapse occurred due to weak financial and supervisory controls. This resulted into a loss to Government Treasury due to less yield of wheat.

When the irregularity was pointed out in September 2024, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received, nor has DAC meeting been convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired into to fix responsibility for the reduced wheat yield and loss. Additionally, supervisory, financial, and internal controls should be strengthened to prevent such issues in the future.

(PDP No. 2024-0000003797_F00003)

Others

13.4.8 Illegal encroachment of 4,907 Acre and 4 Kanal land of Livestock Department-Rs. 1,228.78 million

As per letter No.SO(R&E) 10-149/2000 dated 06-02-2004 issued by the Chief Secretary Punjab addressed to all Administrative Secretaries, it has been desired by the Chief Minister Punjab that departments should pursue the matter vigorously for retrieval of the land already encroached upon.

During the audit of the Livestock & Dairy Development Department for the period 2022-24, it was observed that pattadars had illegally occupied 3,527 acres and 5 marlas of land belonging to LES Shah Jewana Jhang, LES Allahabad Khanewal, and LES Jahangirabad Khanewal farms. The department had cancelled the pattas during 2009-10 and 2011-12, but the department had neither vacated the state land from the illegal occupants nor recovered the outstanding rent amounting to Rs. 1,228,782,000 from the defaulting pattadars. Furthermore, 1,380 acres and 4 kanals of departmental land were found to be encroached and were being used either for residential or agricultural purposes by unauthorized individuals. The department failed to take effective measures to reclaim the encroached land. The details are as follows:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity
1	Secretary, L&DD, Lahore	2022-23	2024-0000000778_F00001	Non-vacation of illegal encroachment on 4188 Acre 4 Kanal and 8 Marla land of Livestock Department

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity
2	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00003	Non retrieval of 719.04 acre encroached state land from illegal occupants

Audit is of the view that the lapse occurred due to weak administrative controls over land management. This resulted into illegal encroachment of land of Livestock Department.

The matter was pointed out from March to October 2024. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received, nor has DAC meeting been convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the Administrative Department should make strenuous efforts to vacate the land from illegal occupants and recover the outstanding rent from the defaulters at the earliest.

13.4.9 Irregular payment of subsidy without fulfillment of codal formalities-Rs. 102.14 million

As per PC-I of “Enhancing Beef Production Through Save the Buffalo Calves and Feedlot Fattening, the initiatives may include provision of low-cost feeds, appropriate nutrition, feeding systems, modern health and management practices. The following were terms and conditions:

- Criteria for registration of farmer group will be minimum No. of 10 buffalo calves of less than one month age;
- In feedlot fattening a farmer or group of farmers having a minimum number of 25 buffalo’s male calves of an age of about one year will be registered;
- Training of technical staff involved in the implementation of the project;
- Application will be scrutinized based on criteria for selection. Selection will be made by a committee

comprising of deputy director livestock and relevant service providers on the basis of following criteria:

- Ready to training program at his village;
- Compliance of vaccination at the farm;
- Must abide by the terms & conditions;
- The concerned ADL's and DDLs will supervise or monitor the registered allocated farms to carry out farm activities regarding feeding management of calves and collection of data;
- All the calves after registration for rearing will be ear tattoos;

During audit of the Director, Livestock Dera Ghazi Khan, under the scheme titled “Enhancing Beef Production through Save the Buffalo Calves and Feedlot Fattening” for the period 2021-23, it was observed that subsidies amounting to Rs. 102,140,000 were paid to farmers. The following irregularities were noticed:

- No evidence was on record for registering of farmer groups, which required a minimum of 10 buffalo calves under one month of age.
- In feedlot fattening, the registration of farmers or farmer groups with a minimum of 25 buffalo male calves aged about one year was doubtful, as recorded calf weights often exceeded 240 kg.
- No documentation was provided to verify treatment, vaccination, or deworming of animals at registered farms.
- Farmers were selected without the required recommendations from a committee comprising the Deputy Director of Livestock and relevant service providers.
- Farm activities were not monitored by the concerned ADLs and DDLs.
- There was no record for verifying registered calves through ear tattoos.

- Third-party validation by UVAS, UAF, and PARC was not performed.

Audit is of the view that weak budgetary and administrative controls led to the non-completion of work.

The matter was pointed out to the management in May 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received, nor has DAC meeting been convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends maintaining proper records and having the irregularities condoned by the competent authority, along with adopting remedial measures.

(PDP No. 2024-0000000780_F00007)

13.5 PARAS TAKEN FROM SPECIAL STUDY REPORT ON LAND MANAGEMENT BY LIVESTOCK & DAIRY DEVELOPMENT DEPARTMENT 2018-19

13.5.1 *Non improvement of un-cultivated area of agricultural land holding-Rs. 2,665.57 million*

As per Rule 2.33 of Punjab Financial Rules, 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 the course of the Special Study, it was observed that cultivation reports for agricultural land indicated that 35,541 acres had not been developed for crop cultivation. This failure resulted in a significant loss, estimated at approximately Rs. 2,665,575,000, had the land been developed and leased out. Despite the potential for income generation, no substantial or concrete efforts were made to improve or develop this valuable Government land. There were no recorded initiatives to convert this un-cultivable land into a productive surface.

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

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending with the direction to convert the area into cultivable land and efforts be made in this regard without wastage of time. Further progress was not reported till the finalization of this report.

Audit recommends to develop the area into cultivable land and efforts be made in this regard.

13.5.2 *Loss to Government due to non utilization of cultivable lands- Rs.965.60 million*

As per rule 2.10 of PFR Vol-I same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During the course of Special Study, it was revealed that according to reports of DG Production L&DD department, Lahore, an area of 38,624 acres of agricultural land was lying uncultivated that is causing direct loss to Government. Whereas, one of the major objectives of Livestock and Dairy Development department is to increase crop production per acre.

If the department does not possess the resources or staff strength, the surplus cultivable area may be leased out through open competitive bidding process to achieve income targets at least equal to surrounding local areas. Department ought to be in a position to generate a huge revenue of Rs. 965,600,000 ($38,624 \times 25000$ average rent) approximately per annum.

The management did not demonstrate tangible efforts to cultivate vast area of 38,624 acres of expensive Government land.

Farm Wise Un-Cultivable Land Area

Sr. No.	Farms & SPU's	Total Un-cultivable
1	Jahangirabad	439.0
2	Kallurkot	283.0
3	Khushab	41.0
4	Jogaitpeer	4040.0
5	Haroonabad	254.0
6	Fazilpur	1156.8
7	205-TDA	281.0
8	Allahdad	378.0
9	Bahadurnagar	308.0
10	Bhunikey	221.0
11	Chak Katora	114.0
12	Khairmurat	8330.0
13	Khairwala	13674.0
14	Shergarh	314.0
15	Qadirabad	225.0
16	Rakh Ghulaman	1899.0
17	Rakh Mahni	5986.0
18	Shah Jewena	37.0
19	Kot Amir Shah	224.0
20	Darkhana	240.0
21	Khizrabad	180.0
Total		38624.8

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

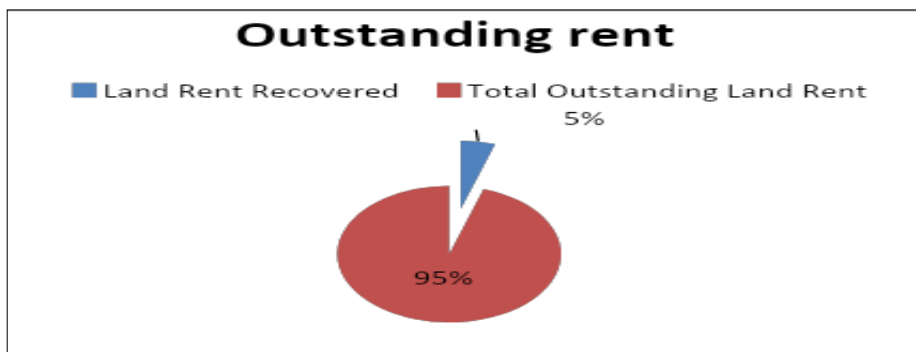
The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending with the direction to utilize the cultivable area besides seeking regularization/write-off of losses from competent authority. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed for non cultivation of land besides cultivating the land in order to avoid further loss.

13.5.3 Outstanding dues on account of land rent-Rs. 841.52 million

Clause 6 & 11 of the Terms and Conditions of lease agreement requires that lease rent will be recovered from the leaseholders by auction of cash crop and livestock through committee of leaseholders and manager will provide full cooperation in this regard. If lease amount will not be fully recovered the remaining amount will be recovered through sale out of cash crop of the leaseholder by the Manager himself. Moreover, as per clause 19 of the agreement the lease agreement will be cancelled, if the leaseholder fails to comply with the terms and conditions of lease agreement.

During the course of Special Study, it was observed that 21,677 acre land was leased out since long by the department to the 1958 tenant/lessees all over the province through 13 Livestock Farms on the terms and conditions mentioned in pattanama, but the outstanding amount Rs. 841,526,263 of land rent had not been recovered from tenants nor the land vacated from the defaulters and illegal occupants.



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

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending as the Department had not produced any documentary evidence in support of contention/recovered amount. Further progress was not reported till the finalization of this report.

Audit recommends to recover the outstanding amount on account of land rent from the concerned and deposited into Government Treasury.

13.5.4 *Very low land rent comparing to surrounding areas and loss to Government-Rs. 560.07 million (approximately)*

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 the course of the Special Study, it was observed that 22,403 acres of land were being cultivated by tenants/lessees at very nominal rent, as evidenced by the production reports of various livestock farms. This resulted in a financial loss to the Government amounting to approximately Rs. 560,075,000 due to the undercharging of land rent.

The land record reveals concerning figures for the land rent fixed by the department, which ranged from Rs. 1,635 per acre per annum to a maximum of Rs. 5,000. Subsequently, the Government had to enforce an additional 10% to 15% rent increase. However, the farm management failed to implement the additional rent and did not collect the revised rent amounts.

Land under tenants 22,403 (25,000 Average land rent) = 560,075,000 per year.

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

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending till the decision of the Honorable High Court, Lahore with the direction to pursue the case vigorously. Further progress was not reported till the finalization of this report.

Audit recommends that rates of land rent be revised and enhanced at par with the rate of lease rent of local surrounding areas.

13.5.5 Illegal sale of Government land

As per Terms and Conditions of pattanama approved by Govt. of the Punjab Livestock and Dairy Development Department No.SO(R&E)L&DD 72-D dated 19.03.1981. Tenant is not authorized to sub-let or transfer the area and piece of the land further to someone else privately.

During the course of the Special Study, it was observed that 58 tenants/lessees at LES Khizerabad, Sargodha had illegally sold and transferred Government land using self-generated stamp papers, in violation of the terms and conditions of the pattanama. Additionally, tenants at the livestock farms in Qadirabad, Sahiwal, and Bahadurnagar, Okara, had been sub-letting Government land, leading to the perpetuation of illegal occupations. The management failed to initiate any legal proceedings against the defaulters, despite the involvement of the DCs and other Government authorities.

This reflects poor management, inadequate supervision, and a lack of strict internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending as the department had not produced any documentary evidence to support its reply for verification. The committee directed the departmental management to provide a detailed response for each of the 58 tenants/lessees, along with complete documentary proof to verify the

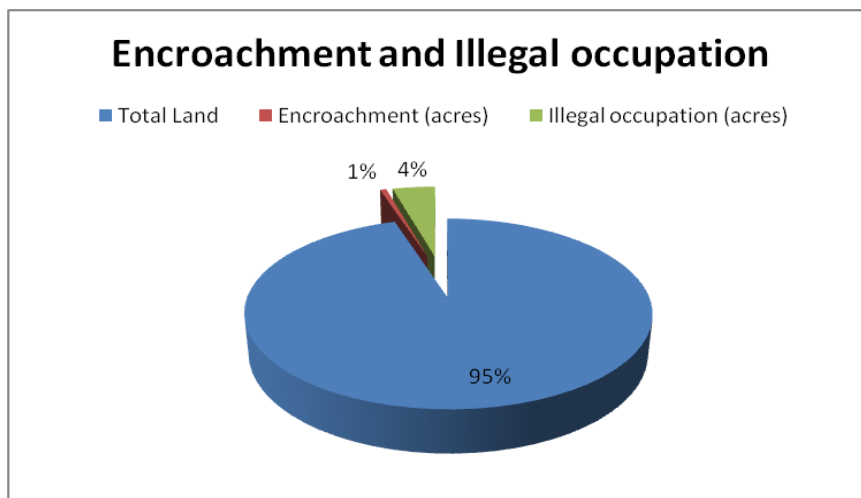
actual facts. Further progress was not reported till the finalization of this report.

Audit recommends that the illegal sub-letting and sale of Government land be stopped immediately. Additionally, the department should produce a detailed list of all 58 tenants/lessees, along with complete documentary proof.

13.5.6 *Encroachment and illegal occupation on Government land*

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 the course of Special Study, it was observed that out of total land i.e. 82,215 acres all over the province, 3,636 acres were under illegal occupation of tenants/lessees. Further, 591.50 acres under private encroachment on Government land at livestock Farms (as shown in below pie chart). Resultantly, Government was deprived of huge income/production from the land.



Sr. No.	Farm	Encroachment (acres)	Illegal occupation (acres)
1	GLF Jogaitpeer, Bahawalpur	25 (agricultural)	--
2	LES, Fazilpur, Rajanpur	480	--
3	LES, Darkhana, Khanewal	43	--
4	LES Shah Jewana, Jhang	--	428
5	LES Shergarh, Okara	--	33
6	LES Rakh Ghulaman, Bhakkar	--	54
7	LES, Khizerabad, Sargodha	--	8
8	LES, Allahdad, Khanewal	--	1319
9	FWSF, 205/TDA, Bhakkar	--	05
10	R&D Rakh Khairwala, Layyah	--	28
11	LES, Jahangirabad, Khanewal	40	1747
12	LES, Chak Katora, Bahawalpur	--	14
13	LES Qadirabad, Sahiwal	3.5 (residential)	--
Total		591.50	3636

As per Sr. No. 1, twenty five (25) acres of land was illegally occupied by Mr. Khadum Hussain Bloch etc. since 1982 at Jogaitpeer, Bhawalpur.

As per Sr. No. 11, 40 acres of residential land in Chak No.37/10 R Jahangirabad, Khanewal, was encroached by 97 people and 1694 acres has been given to tenants. Afterwards their pattanamas had been cancelled due to non-payment of land rent but the land was not vacated and is still occupied by these tenants/lessees.

As per Sr. No. 13, 3.5 acres of land had been occupied illegally by some people residing in Chak No.75/5 R, Qadierabad near the pond of the village. Most of the people have constructed their mud houses just to occupy this Government land.

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

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending as the department was unable to satisfy to the committee because corrective efforts were not made by the authorities of the concerned farm. The Committee reduced the para to this extent and kept the remaining para

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

Audit recommends that strenuous efforts on behalf of departmental management must be exercised constantly to retrieve above said Government land with the legal support of District Coordination Officer and Provincial Police Officer Punjab. Matter may be pursued vigorously in the court of law and Government property be recovered.

13.5.7 Non-production of land record regarding ownership/custodianship

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.

During the course of the Special Study, the management of the office of the Director General Production was unable to provide the land ownership records, which are held by the department as custodian across the province, for comparison. When the audit team requested the records, the department responded that the records were too old to be produced at that time. The land had been transferred to the Livestock & Dairy Development Department by the Board of Revenue. As a result, the audit was unable to compare the area of land (in acres) with the records of the Board of Revenue.

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

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending as no records were provided for verification. Further progress was not reported by the department till the finalization of this report.

Audit recommends that responsibility be fixed on the custodian of the records and that the relevant records be produced promptly.

13.5.8 *Violation of terms and conditions of pattanama*

As per lease policy, the tenants/lessees of the farms have to maintain registered strength of specific breeds according to pattanama terms and conditions. Further, the tenants/lessees are bound by lease agreement to maintain the requisite number of animals on leased area.

During the course of the Special Study, it was observed that the tenants had not adhered to the terms and conditions of the pattanama. The following violations were noted:

- Clause 1: Tenants/lessees were prohibited from building concrete/pakka houses; however, illegal buildings have been constructed instead of the permitted temporary wooden cottages.
- Clause 2: Pattadars were not allowed to keep any relatives or friends without prior permission from farm management, but this condition was ignored.
- Clause 3: Tenants/lessees were not authorized to sell Government land or sub-let it to others. However, physical survey reports from farm management showed instances of land being sub-let and sold using self-generated stamp papers.
- Clause 10: Pattadars were required to maintain a registered strength of animals to conserve the pure breed of cattle and sheep. In case of the death of any animals, the required number was to be replenished by the pattadar. However, farm management has no record of penalties being imposed on pattadars for non-compliance.
- Clause 19: There was non-revision or transfer of pattanamas according to Numberdari rules to the eldest son of the family, as stipulated in the clause.

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

The matter was reported to the Administrative Department. In DAC meeting held on 06.10.2021, the para was kept pending to probe the issue at the Administrative Department's level. Further progress was not reported by the department till the finalization of this report.

Audit recommends that an inquiry be conducted at the Administrative Department's level to fix responsibility and strengthen supervisory and internal controls to prevent the recurrence of such violations.

**13.6 PARAS TAKEN FROM PERFORMANCE AUDIT OF
PROPAGATION OF BACKYARD POULTRY
FOR INCREASED AVAILABILITY OF
ANIMAL PROTEIN TO COUNTER
THE STUNTED GROWTH 2023-24**

13.6.1 Lack of strategy on distribution of poultry units

According to PC-I of the Project, each beneficiary will be provided 1-3 poultry units. Further as per PC-I transparency in selection of backyard poultry keepers/ beneficiaries will be ensured. For the purpose, application from the interested persons on the prescribed application form will be invited through proper advertisement for wide publicity.

During Performance Audit of project “Propagation of Backyard Poultry for Increased Availability of Animal Protein to Counter Stunted Growth” for the period 2019-23, scrutiny of soft data from system provided by Poultry Research Institute Rawalpindi revealed the following surprising facts:

- The 22,430 beneficiaries received more than one poultry units against same ID card. Distribution of Poultry Units ranges from 2-10 to the same applicants and 141 beneficiaries received the poultry units from two different districts against the same ID card. Further, it was noticed during sample telephonic confirmation by audit team that beneficiaries shown disbursed 10 poultry units responded that they only received 03 and 04 units respectively and another beneficiary shown disbursed 08 units as per system data responded that he received 06 units
- The 5,056 poultry units were delivered to beneficiaries who were not only active tax filers but also registered with the name of businesses as per FBR record including the owners of Cotton Industry, Cotton factories and Private Limited Companies.
- The 20,795 poultry units were delivered to Government employees including Employees of BPS-20, 19, 18, 17, 16

etc. It is pertinent to mention here that 2233 poultry units were delivered to Government employees of livestock department including Veterinary Officer, Senior Veterinary Officer of BPS-19, 18, 17, Veterinary Assistant, Veterinary Supervisor etc. Further It was noticed during sample telephonic confirmation by audit team that a beneficiary shown disbursed 07 poultry units responded that he receives 04 units in total but he also admitted that he applied with his name for other people as well since he was the employee of L&DD Department, so it was easy for him to receive those units than other unprivileged people of the area special women. Further a female beneficiary shown disbursed 07 poultry units responded that he received only 02 units in total and she got the units through her brother who is an employee of L&DD Department.

- The 93 poultry units were delivered to beneficiaries whose salary against the post of OSD deceased is being drawn by their family.
- The 133 poultry units were delivered to beneficiaries whose family pension is being drawn by their families. It was noticed that a son used the ID Card of his deceased father and received 2 poultry units using his deceased father ID Card while only one entry is available in soft data
- Against 1417 beneficiaries, CNIC number was incorrectly punched (having less or more than 13 digits) & 870 beneficiaries Cell number was incorrectly punched (having less or more than 07 digits).
- The 2538 poultry units were distributed among the beneficiaries whose CNICs belongs to other provinces and capital territory.

Due to the above-mentioned lapses, subsidies and resources of the project were inefficiently utilized failing to support those who need them most. It is pertinent to mention here that during data analysis and

telephonic survey conducted directly by beneficiaries shown biased distribution of units as well as privileged class integration into the project as big part of beneficiaries; hence, compromising the purpose leading to unsatisfactory performance of the project.

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

The matter was reported to the Administrative Department. In DAC meeting held on 28.10.2024, the para was kept pending due to non-provision of any cogent reasons against the objections raised by the audit team. Further progress was not reported by the department till the finalization of this report.

Audit recommends addressing these issues in future projects, develop clear eligibility criteria and prioritization guidelines for beneficiaries ensuring that only eligible applicants receive the necessary support.

(PDP No. 2024-0000001178_F00001)

13.6.2 Inefficient utilization of government resources resulted into less production of poultry birds

According to Project PC-I point-VI under Project interventions/methodology, the birds will be distributed among the beneficiaries at subsidized rate of 70% of the cost with subsidy share of 30% from the Government. Further, according to Para 2.7 of Chapter 2 of the Performance Audit Manual, efficiency means optimum utilization of resources keeping in view the objectives of the organization. It implies maximizing output from the given resources or minimizing input for the given outputs.

During Performance Audit of the project, it was observed that the department required to deposit the 70% amount of sales proceeds of birds received from the beneficiaries and 30% amount of subsidy which comes to Rs.295,660,020. Whereas the Director PRI Rawalpindi deposited the 70% amount of Rs.214,151,676 received from the beneficiaries and 100% amount of Rs.295,660,020 through Government Poultry Farms working

under administrative control of Director PRI Rawalpindi into Government Treasury under the same head of account C03224-Receipts from Broiler Farms. Resultantly excess deposit of receipt of Rs.214,151,676 into Government Treasury against purchase/distribution of same poultry units/birds. This practice of the department had restricted their resources to produce more poultry birds/units for the beneficiaries during the execution of the project thereby adversely affecting the performance of the project.

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

The matter was reported to the Administrative Department. In DAC meeting held on 28.10.2024, the para was kept pending as the department paid/deposited 170% instead of 100% cost of sale of birds which was excess payment of 70%. The department had not provided any documentary evidence in support of 170% deposit. The department agreed with the contention of audit, that income deposited by Government poultry farms may be treated as additional income of the Government. Further progress was not reported by the department till the finalization of this report.

Audit recommends to address this issue in future project for efficient utilization of resources.

(PDP No. 2024-0000001178_F00002)

13.6.3 Non-distribution of poultry units to 26,130 female applicants

According to Annexure-III of PC-I of the Project, poultry units will be distributed among the beneficiaries i.e. distribution of Backyard Poultry Units (5♀+1♂) among the poultry keepers preferably livestock owner and women and distribution of Backyard Poultry Units (12♂) among the poultry keepers (Preferably livestock owner and women) Further, PC-I states that enriching small farmer and landless labour families through a more holistic and self-reliance approach not only in terms of improvement of income, employment and nutritional status but

also in terms of fostering community development, gender empowerment and protection of environment.

During performance audit of project for the period 2019-23, scrutiny of system data provided by department revealed that, as per CNIC record, 59,915 female applicants applied for provision of poultry units. However, poultry units were provided to only 33,785 (56%) female applicants and remaining 26,130 (44%) female applicants were being left out despite meeting the eligibility criteria.

The project aims to enhance women's empowerment and economic growth through the provision of poultry units. However, non-provision of poultry units to 44% of female applicants undermines the project's effectiveness, particularly in its goal of empowering women and fostering economic growth. By failing to provide poultry units to nearly half of the eligible applicants, the project's impact on improving women's quality of life and their economic and social status.

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

The matter was reported to the Administrative Department. In DAC meeting held on 28.10.2024, the para was kept pending as the department had not provided any cogent reason for rejection of 26130 female. As per department reply balloting was conducted to select the candidates but balloting record was not produced. Further progress was not reported by the department till the finalization of this report.

Audit recommends addressing this issue in future project ensuring all eligible female applicants may receive the necessary support and resources to participate in the project.

(PDP No. 2024-0000001178_F00003)

CHAPTER 14

PLANNING AND DEVELOPMENT DEPARTMENT

14.1 *Introduction*

The Planning and Development Department of Government of the Punjab is entrusted with planning, processing, and approval of the development plan of the various Provincial Government Departments, keeping in view the economy, efficiency, and effectiveness in the utilization of available resources. It is headed by the Chairman Planning and Development Board. The field offices of the Planning and Development Department have been established at the Divisional/District level 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 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	67	7	6,576.74	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	21	3	2,452.07	-
3	Authorities/Autonomous bodies etc. under the PAO	3	2	-	-
4	Foreign Aided Projects (FAP)	5	5	35,716.81	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Planning and Development Department for the year 2023-24 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 2023-24 against the total of four grants/appropriations is given below:

(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	1,851.68	(166.26)	1,685.42	1,693.37	7.95
PC21023	385.83	(65.93)	319.91	268.55	(51.35)
PC21031	21,212.62	(20,252.06)	960.56	905.42	(55.14)
PC22036	53,450.55	(8,642.67)	44,807.88	34,573.49	(10,234.39)
Total	76,900.68	(29,126.91)	47,773.77	37,440.83	(10,332.94)

Overview of Expenditure

The final budget of the Planning and Development Department for the year ended 30th June, 2024 was Rs. 47,773.77 million. Out of this, the actual expenditure was Rs. 37,440.83 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	23,450,134,000	2,867,343,069	(20,582,790,931)	87.77
Development	53,450,549,129	34,573,488,532	(18,877,060,597)	35.32
Total	76,900,683,129	37,440,831,601	(39,459,851,528)	51.31

During the year, due to supplementary grants and surrenders, this composition changed. The variance of the 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	2,965,891,234	2,867,343,069	(98,548,165)	3.32
Development	44,807,877,000	34,573,488,532	(10,234,388,468)	22.84
Total	47,773,768,234	37,440,831,601	(10,332,936,633)	21.63

Anticipated savings not surrendered

As per para 14.3 of the 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. (10,340.88) million at the close of the year 2023-24 under grants PC21023, PC21031 and 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. 7.95 million for the year 2023-24 under grant PC21010 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. 3,048.73 million were raised during audit of the Planning and Development Department. This amount includes recoveries of Rs. 31.90 million as pointed out by the audit. The 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.	Recoveries and overpayments	31.90
2.	Procurement related irregularities	14.87
3.	HR/Employee related irregularities	62.10
4.	Value for money and service delivery issues	2,920.40
5.	Financial Matters	19.46
Total		3,048.73

14.3 *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 the 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 the Planning and Development Department was not satisfactory. The situation needs to be improved. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

14.4 AUDIT PARAS

Recoveries and overpayments

14.4.1 Unauthorized deduction of withholding tax-Rs. 26.72 million

As per section 231A and 231AA of chapter XII of Income Tax Ordinance 2001 amended up to date and 236P, advance tax on banking transactions shall not be collected in case of withdrawal made by the Federal Government or Provincial Government.

During audit of the accounts of CEO Punjab Social Protection Authority, Lahore for the financial year 2023-24, it was observed that an amount of Rs. 26,720,763 was deducted by the banks as withholding tax on profit, in violation of government instructions. The management neither sought exemption from FBR nor recovered the withholding tax from the banks.

Audit is of the view that the lapse occurred due to weak supervisory and internal controls on taxation.

The matter was reported to the Administrative Department. In DAC meeting held on 19.12.2024, the para was kept pending for recovery of withheld tax by the bank. Further progress was not reported till finalization of this report.

Audit recommends that amount be recovered from concerned banks and deposited into Government Treasury under intimation to audit.

(PDP No. 2024-0000003932_F00005)

14.4.2 Loss due to non-deduction of Government taxes-Rs. 5.18 million

According to Section 153(1) (a & b) of Income Tax Ordinance 2001, read with Finance Act 2022, rate of withholding tax on sale of goods is 4% for company and other than company is 4.5 %.

As per Punjab Sales Tax on Services Act 2012, the department was required to withhold taxes at prescribed rates at the time of payment and agreement. According to Sr. No. 24 of second schedule of Punjab Sales

Tax on Services Act 2012, 16% sales tax on services was imposed by the Punjab Government on training or coaching services (other than general education services) and credit rating services.

During the audit of Project “Institutional Strengthening and Capacity Building of Public Sector Employees” for the year 2022-2023, it was observed that government taxes amounting to Rs. 5,180,480 had not been deducted causing loss to government as tabulated below:

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	“Institutional Strengthening and Capacity Building of Public Sector Employees” (PRMP Component)	2022-23	2024-0000001286_F00011	Non-Recovery of Punjab Sales Tax	3,600,000
2	“Institutional Strengthening and Capacity Building of Public Sector Employees” (P & D Component)	2022-23	2024-0000001286_F00006	Income Tax not deducted	1,580,480
Total					5,180,480

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

The matter was reported to the Administrative Department. In DAC meeting held on 16.12.2024, the para at Sr. No. 1 was kept pending till the recovery of PST. The para at Sr. No. 2 was kept pending for obtaining valid tax exemption certificate. Further progress was not reported till the finalization of this report.

Audit recommends that taxes may be recovered besides strengthening financial and administrative controls to avoid recurrence of such lapses.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2019-20 vide para no. 15.4.4 and in 2020-21 vide para no. 20.4.8 having financial impact of Rs. 4.87 million. Recurrence of same irregularity is a matter of serious concern

Procurement related irregularities

14.4.3 Irregular expenditure on hiring of vehicles-Rs. 10.41 million and non-deduction of taxes-Rs. 1.27 million

According to Rule 2.10 (a)(i) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of DG Bureau of Statistics, Lahore for the period 2022-23, it was observed that an amount of Rs. 10,414,702 was withdrawn out of the cost center LZ4010 for payment against hiring of vehicles for the projects titled “Punjab Home Based and Domestic Survey (PHB&DW)” and “Multiple Indicator Cluster Survey (MICS)” despite having their separate budget and cost centers. Following irregularities were also noticed:

- In PC-II, hiring of vehicles were not clearly mentioned (number of vehicles, type, duration etc.).
- As per agreement, copies of registration books of all vehicles must be provided to the BoS before the delivery but not found in record.
- Vehicles were provided in various districts but model of vehicles was not confirmed i.e., either before 2015 or after.
- POL used in vehicles was the responsibility of the BoS, but no SOPs were found in record regarding use and reimbursement of POL.
- Detail of journey, survey locations were not clearly mentioned.
- Income Tax Rs. 104,147 and PST Rs. 1,170,414 were less deducted.

Audit is of the view that the irregularity occurred due to weak internal and financial controls.

The matter was further reported to the Administrative Department. In DAC meeting held on 04.11.2024, the para was kept pending for compliance.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000001535_F00012)

14.4.4 Irregular expenditure on short term consultancy- Rs. 4.46 million

As per PPRA Rule 2 (1) (ab) “short consultancy” means consultancy where the cost of consultancy does not exceed two million rupees for individual consultant and five million rupees for consulting firms and duration of the short consultancies for an individual consultants shall not exceed six months.

During the audit of the Directorate General Monitoring & Evaluation, Planning & Development Board, for the period 2022-23 (Cost Center LZ4064), a review of the payment records for the development project "Restructuring of Directorate General of Monitoring and Evaluation (DG M&E) for Improved Monitoring and Evaluation of Development Projects in Punjab" revealed that consultancy services worth Rs. 4,460,000 were acquired from individual consultants for recruitment and engineering works. The consultancy was classified as short-term, and the consultants were appointed through a process of calling three quotations. However, as per regulations, short-term consultancy should not exceed six months, but the consultancy period was split into six-month intervals to bypass the requirement for competitive pre-qualification of consultants.

Audit is of the view that the lapse occurred due to weak internal and financial control and undue benefit was granted to the consultants by splitting the consultancy period as short periods.

The matter was further reported to the Administrative Department. In DAC meeting held on 04.11.2024, the para was kept pending for re-examination of the contention by the Department.

Audit recommends that the responsibility for non-adherence of rules be fixed and remedial measures be taken besides seeking regularization of the matter.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21 vide Para No. 15.4.1 and in 2021-22 vide Para No. 13.4.1 and in 2022-23 vide Para No. 14.4.2 and also in 2023-24 vide Para No. 17.4.1 having financial impact of Rs. 183.91 million. Recurrence of same irregularity is a matter of serious concern

(PDP No. 2024-0000001285_F00003)

HR/Employees related irregularities

14.4.5 Un-justified payment of remuneration-Rs. 49.50 million

According to Rule 2.10(a)(i) of PFR Vol-I, same vigilance should be exercised in respect of' expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Bureau of Statistics, Lahore for the period 2022-23, it was observed that an amount of Rs. 49,497,775 was withdrawn out of cost center LZ4010 for payment of remuneration to the officers/officials of the department. The officers/ officials working in the Headquarter were allowed daily remunerations under PHB&DWS (Punjab Home Based and Domestic Workers Survey) PC-II as follows:

Sr. No	Post	Remuneration per day (Rs.)
1	Lister	1,500
2	Enumerator/Measurer/managerial staff (BS: 5-16)	1,800
3	Team Supervisor (BS-17)	3,000
4	Regional Supervisor	6,000
5	Monitor/Trainer (BS-18/17)	12,000
6	Monitor (BS-20/19)	15,000

Following irregularities were noticed in this regard:

- All officers/officials performed tasks as per their job description for which they were already drawing salaries from government, no special duties were performed but extra amount of remuneration was paid.
- Implementation period of the scheme was 15 months (Jan-2022 to March-2023), but the same was still incomplete till the close of the audit i.e. May-2024.
- Monitoring and evaluation was not done by D.G. M&E during the gestation period.
- No government taxes were deducted while making the payments.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 04.11.2024, the para was kept pending for recovery.

Audit recommends that amount be recovered from the concerned besides strengthening internal financial controls.

(PDP No. 2024-0000001535_F00011)

14.4.6 Irregular appointment of Director Cash Transfer Program-Rs. 12.60 million

Rule 2.31(a) of PFR. Vol-I, A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. He should, therefore, make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial processes at which leakage is likely to occur, such as the stage at which money has been drawn from the treasury and is lying un-disbursed with a subordinate official.

During the audit of the Punjab Social Protection Authority (PSPA) for the period 2023-24, it was observed that the recruitment of the Director Cash Transfer Program (CTP) was not in accordance with the advertised criteria and qualification. The minutes of the short-listing committee clearly indicated wrong award of marks by tempering figure of 38 as 48. Further, marks allocated to one stage higher were completely wrong. Academic credentials required verification/equivalence from the relevant authorities which were still awaited. Officer was asked to provide the degree/equivalence, but the same was not provided and left the job after receiving all the benefits. Hence, drawl of salary of Rs. 12,600,000 (350,000x36) needs recovery.

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

The matter was reported to the Administrative Department. In DAC meeting held on 19.12.2024, the para was kept pending for probe by the Administrative Department. Further progress was not reported till finalization of this report.

Audit recommends that matter be inquired at appropriate level to fix the responsibility of irregular appointment and action be taken against the responsible besides recovery of stated amount from the concerned.

(PDP No. 2024-0000003932_F00021)

Value for money and service delivery issues

14.4.7 Non-disbursement of amount to vulnerable-Rs. 2,920.40 million

As per strategic objectives of PSPA, the social protection regime in Punjab aims to reduce poverty and inequality in the province, enhancing resilience of various groups when faced with economic shocks, creating opportunities for upward social and economic mobility, promoting gender equality, and enhancing social cohesion by mainstreaming individuals who are living in poverty, and are vulnerable and marginalized. Further, Rule 2.10 (b) (5) states that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid

out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of the accounts of CEO Punjab Social Protection Authority, Lahore for the financial year 2022-23, it was observed that an amount of Rs. 2,920,400,248 was withdrawn from Government Treasury but the same was not disbursed to the deserving persons and the same remained in accounts held at the commercial banks as detailed under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	CEO Punjab Social Protection Authority, Lahore	2022-23	2024-0000000781_F00001	Non-disbursement of amount to vulnerable	2,740,754,248
2	CEO Punjab Social Protection Authority, Lahore	2023-24	2024-0000003932_F00001	Non-disbursement of amount to vulnerable	179,646,000
Total					2,920,400,248

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

The matter was reported to the Administrative Department. In DAC meetings held on 08.11.2024 and 19.12.2024, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was reduced to the extent shown in table and kept pending till utilization of funds. Further progress was not reported till the finalization of this report.

Audit Recommends that matter be looked into for taking remedial measures/recovery, fixing responsibility besides action against the responsible.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 vide Para No. 17.4.14 and Para No. 17.4.15 having financial impact of Rs. 5,145.74 million. Recurrence of same irregularity is a matter of serious concern 17.4.15 non-disbursement of released amount for the vulnerable by the BOP-Rs. 513.00 million

Financial Matters

14.4.8 Irregular payment of POL from the project budget for non-project vehicles-Rs. 19.46 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 P&D Board for the financial year 2022-23, it was observed that expenditure of Rs. 19,456,632 was incurred on purchase of POL for non-project vehicles out of project cost. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	“Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees (P&D component)	2022-23	2024-0000001286_F00001	18,276,335
2.	Director General (M&E) PM&EDP Punjab	2022-23	2024-0000001285_F00007	1,180,297
Total				19,456,632

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

The matter was reported to the Administrative Department. In DAC meetings held on 04.11.2024 and 16.12.2024, the para at Sr. No. 1 was kept pending for revision of PC-I and regularization with the sanction of the Finance Department. The para at Sr. No. 2 was kept pending for regularization from the Finance Department. Further progress was not reported till the finalization of this report.

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

14.5 PARAS TAKEN FROM FOREIGN AIDED PROJECTS HUMAN CAPITAL INVESTMENT PROJECT (PHCIP-PSPA)

14.5.1 *Irregular payment of withholding Income Tax from the project funds instead of deduction from payment to contractors-Rs. 104.82 million*

As per financial bid evaluation reports (summary sheets) for procurement of services of implementing partner for Economic Inclusion Package 1, 2 and 3 the firm the price was inclusive all taxes. As per section (1)(ii) Division III of part-III, the rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153, income tax to be withheld on supplies on payment to company @ 5% and for others @ 5.5%, in case of non-filer withholding tax to be increased by 100% as narrated in tenth schedule of income tax ordinance.

During audit of Human Capital Investment Project (PHCIP-PSPA) for the Financial Year 2023-24, it was observed that payment of Rs. 104,820,313 was made to Collector Sales Tax and Commissioner Inland Revenue on account of withholding income tax and sales tax from the project funds instead of withholding from the payments to the firm, which is an undue favour to the firm and resulted in overpayment to firm and loss to public exchequer. The management worked out withholding income tax and sales tax on payment for procurement of productive assets, excluding live animals for economic inclusion package I&II. It is worth mentioning here that the firm rates were inclusive of taxes as evident from financial bid evaluation sheets.

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

The matter was reported to the Administrative Department. In DAC meeting held on 17.12.2024, the para was kept pending for recovery of taxes from vendors. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the recovery of taxes from vendors be affected besides strengthening of financial controls.

(PDP No. 2024-0000003795_F00003)

**14.6 PARAS TAKEN FROM FOREIGN AIDED PROJECTS
SOUTHERN PUNJAB POVERTY ALLEVIATION PROJECT
(SPPAP)**

***14.6.1 Unlawful allocation of interventions to ineligible
Government employees-Rs. 2.44 million***

According to the revised Project Implementation Manual (PIM) of SPPAP, Clause 2.3, the criteria for selecting households for interventions include:

- i. A Poverty Means Test (PMT) score of 32 or less on the National Socio-Economic Registry (NSER) of BISP.
- ii. In case of discrepancies between the National Poverty Score Card (NPSC) and CO's assessment, the CO's decision prevails, with documentation by the Social Mobilization Partner.

During audit of SPPAP for the Financial Year 2023-24, it was observed that an amount of Rs. 2,436,000 was disbursed by the project management for various interventions to members of community organizations who were listed as eligible based on their BISP scores. However, subsequent verification through the SAP data revealed that these individuals were, in fact, active or retired government employees, rendering them ineligible for such interventions. Their inclusion in the BISP scoring list was attributed to a faulty survey, leading to their wrongful classification as eligible beneficiaries. However, despite the existence of a Management Information System (MIS) and Financial Information System (FIS) to monitor and verify beneficiary eligibility, the Social Mobilizers of the National Rural Support Program (NRSP) and the District Management Unit of SPPAP failed to detect these un-authorized practices within various Community Organizations (COs). Audit independently verified the data using SAP AG Punjab, confirming the ineligibility of these individuals.

Audit is of the view that due to weak supervisory and administrative controls, illegal payments were made to ineligible

beneficiaries which resulted into unlawful allocation of interventions to ineligible Government employees.

The matter was further reported to the Administrative Department. In DAC meeting held on 28.11.2024, the para was kept the para pending for probe at the administrative level. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter may be probed at the Administrative Department's level besides strengthening of the internal and supervisory controls.

(PDP No. 2024-0000003283_F00001)

CHAPTER 15

POPULATION WELFARE DEPARTMENT

15.1 *Introduction*

Population Welfare Department is headed by a Secretary and supervised 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 the 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 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	231	1	30.75	-
2	- Assignments Accounts - SDAs etc. (excluding FAP)	-	-	-	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Population Welfare Department for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

<i>(Rupees in million)</i>					
Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	186.68	7.50	194.18	188.62	(5.56)
PC21023	10,664.30	(1,731.97)	8,932.33	8,585.81	(346.51)
PC22036	1,868.99	(660.39)	1,208.60	952.01	(256.59)
Total	12,719.97	(2,384.86)	10,335.11	9,726.44	(608.66)

Overview of Expenditure

The final budget of Population Welfare Department for the year ended 30th June, 2024 was Rs. 10,335.11 million. Out of this, the actual expenditure was Rs. 9,726.44 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	10,850,978,000	8,774,429,776	(2,076,548,224)	19.14
Development	1,868,988,000	952,012,873	(916,975,127)	49.06
Total	12,719,966,000	9,726,442,649	(2,993,523,351)	23.53

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	9,126,506,000	8,774,429,776	(352,076,224)	3.86
Development	1,208,600,000	952,012,873	(256,587,127)	21.23
Total	10,335,106,000	9,726,442,649	(608,663,351)	5.89

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. (608.66) million at the close of the year 2023-24 under grant PC21010, PC21023 and PC22036 were not surrendered in time by the Department.

15.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 5.34 million were raised during audit of the Population Welfare Department. This amount includes recoveries of Rs. 3.48 million as pointed out by the audit. The 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.	Recoveries and overpayments	3.48
2.	Procurement related irregularities	1.86
Total		5.34

15.3 *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. Further, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

15.4 AUDIT PARAS

Recoveries and overpayments

15.4.1 Non-withholding of levied taxes from the vendor payments-Rs. 3.48 million

Income Tax Ordinance 2001 and Punjab Sales Tax Act 2012 requires the departments to withhold taxes at prescribed rates before making payments to the vendors

During audit on the account of Project Coordination Officer of ADP Scheme, Pre-Marital Counseling for financial year 2023-24, it was observed that applicable taxes to the tune of Rs. 3,475,944 were not withheld at source while making payment to the vendors as detailed below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00004	Loss to government due to non-withholding of PST from the vendor payments	2,558,451
2	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00011	Loss to government due to non-deduction of Taxes	917,493
Total					3,475,944

Audit is of the view that lapse occurred due to weak financial and internal controls on taxation.

The matter was reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para at Sr. No. 1 was kept pending for verification of record. The para at Sr. No. 2 was kept pending for clarification from Punjab Revenue Authority. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be looked into and recovery may be affected from the concerned vendors besides strengthening

financial and supervisory controls to avoid recurrence of such lapses in future.

Procurement related irregularities

15.4.2 Expenditure in violation of Punjab Procurement Rules- Rs. 1.86 million

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

During audit on the account of Project coordination Officer of ADP Scheme, Pre-Marital Counseling for financial year 2023-24, it was observed that expenditure to the extent of Rs. 1,856,273 was incurred on printing of books and leaflets, holding of conference etc. without observing above stated rules entailing breach of stipulated provisions. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00001	Procurement without tender and by obtaining quotation and splitting the indent to avoid tender	1,106,392
2.	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00010	Procurement without tender and by obtaining quotation and splitting the indent to avoid tender	749,881
Total					1,856,273

Audit is of the view that lapse occurred due to non-observance of procurement rules.

The matter was reported to the Administrative Department. In DAC meeting held on 02.01.2025, the paras at Sr. Nos. 1 & 2 were 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 responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

CHAPTER 16

PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT

16.1 *Introduction*

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

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	22	6	96,801.50	8.74
2	- Assignments Accounts - SDAs etc. (excluding FAP)	10	7	14,702.12	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	1	1	116.14	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Health Department for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

(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	2,163.69	724.72	2,888.41	2,714.88	(173.53)
PC21016	220,512.01	20,116.66	240,628.67	234,237.23	(6,391.44)
PC22036	78,502.31	12,851.35	91,353.66	85,110.39	(6,243.27)
Total	301,178.01	33,692.73	334,870.74	322,062.50	(12,808.24)

Overview of Expenditure

The final budget of Health Department for the year ended 30th June, 2024 was Rs. 334,870.74 million. Out of this, the actual expenditure was Rs. 322,062.50 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	222,675,697,000	236,952,107,255	14,276,410,255	6.41
Development	78,502,310,000	85,110,390,649	6,608,080,649	8.42
Total	301,178,007,000	322,062,497,904	20,884,490,904	6.93

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	243,517,074,774	236,952,107,255	(6,564,967,519)	2.70
Development	91,353,660,505	85,110,390,649	(6,243,269,856)	6.83
Total	334,870,735,279	322,062,497,904	(12,808,237,375)	3.82

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. (12,808.24) million at the close of the year 2023-24 under grants PC21010, PC21016 and PC22036 were not surrendered in time by the Department.

16.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 14,662.08 million were raised during audit of the Primary & Secondary Healthcare Department. This amount includes recoveries of Rs. 33.09 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	36.84
2.	Recoveries and overpayments	33.09
3.	Procurement related irregularities	9,987.61
4.	HR/Employee related irregularities	110.50
5.	Management of accounts with commercial banks	232.32
6.	Others	4,261.72
Total		14,662.08

16.3 *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	0
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.

No para has been discussed in PAC of Primary and Secondary Healthcare Department as independent department. However, the department is required to improve compliance status of relevant formations in respective paras of Health Department in table above. Further, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

16.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

16.4.1 *Doubtful purchase of stores and misappropriation- Rs. 36.84 million*

According to the directions issued by Public Accounts Committee circulated vide Finance Department letter No. FD (M.R) 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. Further, according to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Project Management Unit (PMU), Primary & Secondary Healthcare Department for the financial year 2023-24, it was observed that IT equipment, consisting of Printers, Barcode Printers, Handheld Barcode Scanners and Thermal Printers, valuing Rs. 49,360,576 was purchased for 26 DHQ and 18 THQ hospitals. Scrutiny of delivery challans and stock registers of concerned hospitals revealed that IT equipment valuing Rs. 36,843,920 had neither been delivered to the concerned hospitals nor the stock entries of undelivered equipment were found in the stock registers. This shows that the missing IT equipment has been misappropriated.

Audit is of the view that the lapse occurred due to weak supervisory and internal controls on management of assets.

The matter was reported to the Administrative Department. In DAC meeting held on 09.01.2025, the para was kept pending for probe at Administrative Department's level. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be inquired into to fix responsibility, besides recovering the loss from those held responsible also strengthening supervisory and internal controls on management of assets.

(PDP No.2024-0000003286_F00001)

Recoveries and overpayments

16.4.2 Loss to Government due to non-deduction/recovery of late delivery charges-Rs. 20.49 million

As per term & conditions of the agreement, the supplies shall be delivered/shipped within 90 days. In case of late delivery beyond the period specified in the schedule of requirements, penalty @0.1% per day of the cost not exceeding 10% of the purchase order/contract value for late delivered shall be imposed upon the supplier.

During audit of Primary & Secondary Department, it was observed that late delivery charges amounting to Rs. 20,494,526 were not withheld/recovered from the suppliers. The details are given as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00017	Non-recovery of LD charges.	18,732,569
2.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00010	Non-recovery of LD charges.	1,761,957
Total					20,494,526

Audit is of the view that lapse occurred due to weak supervisory and financial controls. The failure to withhold or recover late delivery charges resulted in financial loss and highlighted weaknesses in contract enforcement and internal controls.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.01.2025, the para at Sr. No. 1 was kept pending for recovery of LD charges. Further progress was not reported till the finalization of this report. As regards remaining para, neither any reply

was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to affect recovery of stated amount and deposit the same into Government Treasury besides strengthening supervisory and internal controls on procurement.

16.4.3 Less/non-deduction of taxes-Rs. 12.60 million

According to Income Tax Ordinance, 2001 and Punjab Sales Tax on Services Act 2012, the departments were required to deduct taxes at prescribed rates at the time of making payments to suppliers/service providers. Section 49(2&3) of Income Tax Ordinance provides that the income of a Provincial Government or a Local Government in Pakistan shall be exempt from tax under this Ordinance. According to Sr. No. 6 (d) of Second Schedule to Punjab Sales Tax Act 2012, rate of PST on telecommunication services (cellular phone) was 19.5%.

During audit of Primary & Secondary Department, it was observed that levied taxes amounting to Rs. 12,593,556 were not withheld at source at the time of making payments to the suppliers/service providers. The details are given as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00016	Unauthorized deduction of advance income tax by bank.	8,939,736
2.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00009	Non/Less deduction of PST.	2,004,394
3.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00001	Non/less recovery of income tax, GST, PST, professional tax and stamp duty.	1,048,727
4.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00013	Less deduction of income tax	600,699
Total					12,593,556

Audit is of the view that weak internal controls on taxation resulted in less/non-deduction of taxes.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.01.2025, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 3 was reduced to the extent shown in table and kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to affect recovery of stated amount and deposit the same into Government Treasury besides strengthening supervisory and internal controls on taxation.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 & 2018-19 vide para number 19.4.2, 16.4.4, 15.4.14, 17.4.12, 15.4.9 & 22.4.51 having financial impact of Rs. 282.37, 270.56, 105.50, 308.90, 1.84 & 87.86 million. Recurrence of same irregularity is a matter of serious concern.

Procurement related irregularities

16.4.4 Irregular procurements in violation of Punjab Procurement Rules 2014 and bidding criteria- Rs. 3,800.09 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 Notification issued by PPRA on prequalification of single firm vide Notification No. L&M(PPRA)10-01/2011 dated 10-02-2020, Managing Director PPRA clarified that whenever procuring agencies take up public procurement through prequalification mode, they must ensure that at least three (03) prequalified bidders participated in the bid. As per

circular issued by PPRA vide No. L&M(PPRA)/10-01/2011 dated 18 October 2017, in mega/complex projects & Public procurement involving one hundred million rupees and above, the independent Grievance Redressal Committee should consist of relevant technical experts from private sector.

During audit of Primary & Secondary Healthcare Department, it was observed that expenditure to the tune of Rs. 3,800,094,926 was incurred on procurement of goods and services. The procurements were made in violation of Punjab Procurement Rules and bidding criteria which rendered the whole expenditure irregular. The details are given in annexure-44.

Audit is of the view that disregard to Punjab Procurement Rules 2014 resulted in irregular expenditure and raising concerns about transparency.

The matter was reported to the Administrative Department. In DAC meetings held on 19.09.2024, 09.01.2025 and 20.01.2025, the paras at Sr. Nos. 1 & 8 were kept pending for probe and production of record. The para at Sr. No. 2 was kept pending for compliance. The paras at Sr. Nos. 3, 4, 12, 16 & 17 were kept pending for probe. The para at Sr. No. 9 was kept pending for forfeiture/recovery of 2% performance guarantee. The paras at Sr. Nos. 7 & 15 were kept pending for production of record. The paras at Sr. Nos. 11, 13 & 14 were kept pending for regularization and production of record. 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 convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para numbers 19.4.6, 16.4.10, 15.4.6, 17.4.4, 15.4.3 & 22.4.8 having financial impact of Rs. 880.08 million, Rs. 4,227.80 million, Rs. 6632.73

million, Rs. 10,851.34 million, Rs. 1,571.94 million and Rs. 1,611.72 million. Recurrence of same irregularity is a matter of serious concern.

16.4.5 Irregular expenditure without pre-qualification of firms- Rs. 513.12 million

Rule 9 of Punjab Procurement Rules 2014 requires that a procuring agency, prior to floating the tenders or invitation to proposals engage in prequalification of bidders in case of procurement of expensive and technically equipment to ensure that only technically and financially capable firms or persons having adequate managerial capacity are invited to submit bids.

During audit of Primary & Secondary Healthcare Department, it was observed that expenditure Rs. 513,124,701 was incurred on procurement of goods and services without pre-qualification of firms in violation of PP Rules. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00020	The pre-qualification process involved only one firm instead of the required minimum of three. Additionally, PPRA guidelines mandating an independent Grievance Redressal Committee with private sector technical experts for procurements exceeding Rs. 100 million were not followed. The final inspection report certifying the incinerators' specifications was not completed, and the units, meant for THQ Khanpur and DHQ Mianwali, had not been installed due to incomplete civil works. Further, the supplier failed to comply with key obligations, including producing and securing approval for the Environmental Impact Assessment (EIA) report from the Environmental Protection Agency (EPA), providing staff training and workshops, monitoring emission levels, and supplying repair manuals and maintenance toolkits.	353,444,701
2	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00020	Irregular prequalification in seven items to a firm declared unqualified during prequalification. The management irregularly prequalified a firm initially declared unqualified by accepting grievances	159,680,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				without valid DRC and DTL data. Additionally, Don Valley Pharmaceuticals was technically disqualified for "Amoxicillin Suspension 250mg/5ml" after scoring 25 out of the required 42 marks and was declared non-responsive. However, management improperly favored the firm by accepting an undertaking for private sector experience instead of a verifiable sales record and improperly awarded 47 marks, despite the irrelevant ISO 17025 certification.	
Total					513,124,701

Audit is of the view that non-observance of Punjab Procurement Rules resulted in irregular, non-transparent and uneconomical procurement.

The matter was reported to the Administrative Department. In DAC meetings held on 19.09.2024 and 20.01.2025, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for probe at Administrative Departments' level. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

16.4.6 Irregular expenditure by splitting up in violation of Punjab Procurement Rules-Rs. 490.78 million

According to Rules 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.

During audit of Primary & Secondary Healthcare Department, it was observed that expenditure Rs. 490,775,052 was incurred on procurement of goods and services by splitting the indents without observing procurement rules.

The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00005	Irregular procurement of insecticide on quotation. Avoid the tendering process. In reply management stated that purchases were made due to emergency which is not tenable as the approval of cabinet is missing.	314,525,000
2.	Secretary, Govt. of the Punjab, Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000004902_F00003	Procurement was carried out on a quotation basis by splitting indents throughout the year, bypassing framework contracts and open competition, which violated PPRA rules and resulted in higher costs. Goods and services, such as printers, water dispensers, and furniture, were frequently purchased from selected contractors at inflated rates compared to previous months. No annual procurement plan was either made nor uploaded to the PPRA website. Stock registers were not maintained. Payments were made without forming a purchase committee, as all procurement activities were handled solely by the accounts branch. Despite this issue being highlighted in audits for FY 2021-23, the department failed to introduce controls to address the lapses.	176,250,052
Total					490,775,052

The non-observance of Punjab Procurement Rules resulted in irregular, non-transparent and uneconomical procurement.

The matter was reported to the Administrative Department. In DAC meetings held on 19.09.2024 and 20.01.2025, the paras at Sr. Nos. 1 & 2 were 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 responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

16.4.7 Irregular expenditure without rate analysis in violation of Punjab Procurement Rules-Rs. 3,647.44 million

As per web portal of PPRA, module captioned as Frequently Asked Questions, it has been clarified that whenever a procuring agency is confronted with such a situation whereby the rate quoted by the single bidder cannot be compared so as to declare it as the lowest rate or otherwise, the following factors may be kept in view:

- a) The comparison of price of the goods, works or services if procured during the current financial year.
- b) Market price of the goods works and services to be procured.

During audit of the Primary & Secondary Healthcare Department, it was observed that expenditure Rs. 3,647,439,179 was incurred on procurement of goods and services without rate analysis/market survey by non-observing procurement rules. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00016	Procurement of medicines at higher rates from single firm without market rate analysis.	3,249,573,179
2.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00003	Uneconomical award of contract of medicine due to invalid pre-qualification process. Same type of medicine supplied by distributor of same company at cheaper rate in Mayo Hospital.	379,440,000
3.	TB Control Program in Punjab	2023-24	2024-0000004510_F00006	Only a single firm participated in the bidding, and no market rate analysis was conducted, leading to the contract being awarded at higher rates. Additionally, the annual requirement was not advertised on the PPRA website, nor was the comparative statement uploaded as required.	18,426,000
Total					3,647,439,179

The non-observance of Punjab Procurement Rules resulted in irregular, non-transparent and uneconomical procurement.

The matter was pointed out from March to November 2024. The entities noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 19.09.2024, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this report. Regarding remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

16.4.8 *Illegitimate payment due to illegal extension of contract Rs. 666.75 million and undue favor extended to service provider-Rs. 341.55 million*

According to the Clause 8 of TORs mentioned in Annex-1 to the advertised Expression of Interest documents for Establishment of CT Scanning facilities at District Head Quarter Hospitals in Punjab, “The validity of this contract for providing the scanning facility will span for 05-years, extendable, subject to up-gradations of the facility/scanner”. Further, according to Rule 25 (4) of Punjab Procurement Rules 2014, where any change becomes essential in the procurement process, such change shall be made in a manner similar to that of the original advertisement.

During the audit of Project Management Unit (PMU), Primary & Secondary Healthcare Department for the period 2023-24, it was observed that Rs. 666,750,510 was paid to Eastern Medical Technology Services for providing CT Scan services at 26 District Headquarter Hospitals in Punjab by installing Hitachi Supria 16-Slice CT Scanning Machine. The contract, awarded on 31.01.2017, was extended multiple times. A clause allowing contract extensions was added post-selection, violating Rule 25(4) of Punjab Procurement Rules 2014, which mandates revising and re-

advertising EOI documents for such changes. This alteration invalidated the procurement process and rendered subsequent payments illegitimate.

The original EOI required upgrading the 16-slice CT scanners to 32-slice machines before the initial 5-year term ended, which impacted bidders' pricing. Eastern Medical Technology Services quoted lower rates by omitting this requirement, later eliminated in collaboration with the procuring agency. Additionally, technical experts confirmed that Hitachi Supria 16-Slice CT scanners cannot be upgraded to 32 slices without installing new machines costing \$550,000 each. By bypassing the upgrade, the contractor saved approximately Rs. 341.55 million while receiving undue extensions, raising concerns of favoritism and financial irregularity.

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

The matter was reported to the Administrative Department. In DAC meeting held on 09.01.2025, the para was kept pending for probe at Administrative Department's level. Further progress was not reported till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000003286_F00006)

16.4.9 *Loss to Government due to purchase of vaccine at higher rates-Rs. 659.36 million*

According to Rule 2.10 (a) (1) of PFR Vol-I, in incurring and sanctioning expenditure from the revenues, 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 the accounts of Director Health Services (EPI) for the financial year 2023-24, it was observed that 3,325,000 doses of different vaccines were procured from open market through tender. Scrutiny of record revealed that the same vaccines had been supplied by

FDI (Federal Directorate of Immunization) during the period under audit and the cost of these vaccines was much lower than the vaccines procured through tender.

Audit is of the view that lapse occurred due to weak supervisory and financial controls. Purchase of vaccine from open market at higher rates resulted into loss to Government.

The matter was pointed out to the formation concerned during August 2024. The management replied that the vaccine was purchased due to less supply of vaccine by FDI against our demand, measles and polio outbreak cases and to have buffer stock to fill the gap in case of delay/shortage of supply from FDI to ensure uninterrupted supply of vaccine to the districts. The reply is not tenable as no documentary proof was provide to Audit.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000002750_F00001)

16.4.10 Uneconomical award of contract of hepatitis rapid diagnosing test kits-Rs. 225.00 million

As per RFP documents clause 42.1, the prices quoted shall not be more than the trade prices as per MRP (Maximum Retail Price) fixed by the Federal Government under Drugs Act, 1976/DRAP Act, 2012.

During audit of the Director General Health Services Punjab, Lahore for the period 2022-23, it was observed that DGHS made advertisement for purchase of RDT Kits of estimated amount of Rs. 220 million. In response of advertisement, four companies offered their bids. In technical evaluation dated 01.02.2023 only one firm named “M/s ZEDCO” was declared response and consequently purchase order valuing

Rs. 225,000,000 was issued on 27.02.2023. However, while scrutiny of record, it was observed that the objective for which DGHS made centralized purchase through hepatitis program was failed. DGHS made estimated cost for purchase of HCV RDT Kits without any planning as evident its estimated rate was 44% excess than rate offered by concerned firm. Normally the estimate rate was less than offered rate but here it was vice versa. Moreover, same type of kits of same manufacture was supplied in Lady Wallington Hospital, Lahore at 23% to 39% cheaper rates. It revealed that DGHS made procurement at much higher rates as compared to other similar healthcare facilities centers resulting loss to public exchequer Rs. 75,800,000.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 19.09.2024, the para was kept pending for probe at Administrative Departments' level to fix the responsibility against concerned. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000000772_F00023)

16.4.11 Loss due to centralized purchases at higher rates by the DGHS as compared to other health facilities-Rs. 200.95 million

According to Rule 4 of Punjab Procurement Rules 2014, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

During audit of the Director General Health Services Punjab for the period 2022-23, it was observed that DGHS bought medicines at higher rates compared to smaller entities in Primary & Secondary and

Specialized Healthcare Department, despite purchasing in large quantities. This failure to achieve cost savings through centralized procurement resulted in a public loss of 200,951,301.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 19.09.2024, the para was kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000000772_F00004)

16.4.12 *Imprudent purchase and distribution of mobile phones Rs. 18.52 million & Loss to Government due to misappropriation of mobile phones-Rs. 98.86 million*

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

During audit of Director Health Services (EPI) for the financial year 2023-24, it was observed that 560 mobile phones were purchased @ Rs. 57,700 each and issued to different districts for distribution to the vaccinators during the period under audit. It was further noticed that 6000 mobile phones had already been issued to the districts during 2021-22 and 2022-23. Out of these 6000 mobile phones, 287 mobile phones needed

repair and 34 mobiles were lying un-distributed as balance. This means that 321 (287+34) new mobile phones valuing Rs. 18,521,700 (321 x 57,700) were purchased unnecessarily. The unnecessary purchase and distribution of 321 mobiles was therefore held imprudent.

Out of 6,000 mobile phones issued to districts, 1,959 were reported irreparable, 9 lost or stolen, and 103 auctioned. However, the irreparable phones were neither returned nor was any FIR regarding lost or stolen phones provided for audit. Additionally, no record was available for sanctioning the condemnation or auction, the deposit of proceeds into the Government Treasury, or its verification. While mobile phones typically have a lifespan of five to seven years, most of these devices became irreparable within two to three years, with no evidence to justify this. It is suspected that mobile phones worth Rs. 98,862,000 reported as irreparable, lost, stolen, or auctioned may have been misappropriated.

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

The matter was pointed out to the concerned formation during August 2024. The management replied that the quantity of mobile phones purchased was lesser than the quantity demanded by the districts. The mobile phones were handed over to the DHAs who entered the same in their stock registers. Repair, maintenance, wear & tear and condemnation/auction is the responsibility of concerned districts. The reply is not tenable as no documentary proof was provided to Audit.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000002750_F00002)

16.4.13 Non-forfeiture of performance securities due to non-supply of drugs and medicines-Rs. 10.46 million

As per Rule 4 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. 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 the Director General Health Services Punjab for the period 2022-23, it was observed that firms were not supplying lifesaving drugs & medicines within stipulated period of time despite several reminders. Management did not forfeit their performance/bid securities for Rs. 10,463,136. The detail is given below;

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00005	Non forfeited of bid security due to refusing of supply by contractors after issuance of Advance Acceptance of Tender.	5,444,957
2	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00003	Non forfeited of performance security due to non-supply of lifesaving medicines.	5,018,179
Total					10,463,136

Audit is of the view that lapse occurred due to weak supervisory and financial controls. The failure to forfeit performance/bid securities despite firms not supplying lifesaving drugs and medicines on time indicates weak contract enforcement.

The matter was pointed out during August 2024. The management at Sr. No. 1 replied that M/s Axis Pharmaceuticals, M/s Shaigan

Pharmaceuticals Pvt. Ltd. and M/s Stanley Pharmaceuticals Pvt. Ltd. participated in prequalification process for FY 2022-23 and were prequalified declared lowest evaluated bidder. The Advance acceptance of tenders was issued but the firm did not submit performance guarantee hence no purchase order was issued subsequently to these three firms. The DGHS proceeded against these firms under PPR-2014 and blacklisted all these three firms for period of three months. The reply is not tenable as the bid security was not forfeited. The management at Sr. No. 2 replied that the performance guarantees will be forfeited as per direction of Audit and produced letters dated 30.08.2024 to DGHS by Director Pharmacy regarding forfeiture of performance guarantee.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.01.2025, the para at Sr. No. 1 was kept pending for recovery and production of record. The para at Sr. No. 2 was kept pending for recovery.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

HR/Employees related irregularities

16.4.14 Irregular hiring/appointment of the staff-Rs. 110.50 million

As per Schedule of Wage Rates 2020 issued by Government of the Punjab, Finance Department, appointment to a post included in the Schedule be made subject to the condition that the post(s) shall be advertised properly in the leading newspapers. Further, as per ruling of Supreme Court of Pakistan's 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. Moreover, according to Rule 2 (ab) of Punjab Procurement Rules 2014, short consultancy means consultancy where the cost of consultancy does not exceed two million rupees for individual consultant and five million rupees for consulting firms and

duration of the short consultancies for an individual consultants shall not exceed six months.

During audit of Primary & Secondary Healthcare Department, it was observed that expenditure of Rs. 110,500,001 was incurred on hiring/appointment of consultant and contingent paid staff. The expenditure was held irregular as the staff was hired without advertisement. Further, criteria of appointment, advertisement record, selection committee notification, applications of the candidates, diary register, scrutiny record of the application, interviews letters, attendance of applicants, marks given by interviewing committee were also not found in record/provided to audit for verification. The detail is given below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00004	It was observed that the Appointment Committee's notification lacked approval from the Commission, and crucial records such as advertisements, applications, interview details, merit lists, and appointment letters were not provided for verification. Additionally, staff initially hired for 90 days had their contracts extended after a one-day gap, bypassing the requirement for fresh advertisements as per regulations. Despite similar issues being highlighted in the audits for 2021-23, the department failed to introduce effective controls, demonstrating continued non-compliance and poor management oversight.	68,669,390
2.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00013	Instead of appointing staff on a regular or contractual basis, consultants were hired against sanctioned posts for over three years. Records revealed that explanations under the PEEDA Act were issued to several consultants, indicating they were functioning as employees. Initially, these consultants were hired for six months in 2021, but after their contracts expired, they were reappointed with gaps of just two to three days, extending their tenure beyond three years. This practice not only misused the provisions of the PPRA but also violated the Constitution of Pakistan, directives of the Honorable Supreme Court, and government policies, which mandate that appointments be made through proper advertisement.	36,430,611

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
3.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00011	Management engaged short-term consultants and extended their contracts beyond the permissible six-month period. Mr. Mohammad Sultan Nazami was appointed as a Legal Consultant from July 1, 2021, to July 1, 2024, at a monthly remuneration of Rs. 150,000. However, his agreement was neither revised nor periodically extended for short-term consultancy as required. Initially, the consultant was appointed for three months, but this period was repeatedly extended throughout the financial year by splitting the duration to avoid open tenders and competition, in violation of PPRA rules.	5,400,000
Total					110,500,001

Audit is of the view that lapse occurred due to weak management, supervisory and internal controls. The expenditure on hiring consultants and staff without proper advertisement and missing supporting documentation indicates irregularities and a lack of transparency in the hiring process.

The matter was further reported to the Administrative Department. In DAC meetings held on 09.01.2025 and 20.01.2025, the paras were kept pending for regularization from the Finance Department.

Audit recommends that the matter may be looked into at Administrative Departmental level besides seeking regularization from Finance Department.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2021-22, 2020-21 & 2019-20 vide para number 19.4.9, 15.4.1, 17.4.3 & 15.4.2 having financial impact of Rs. 8.21, 765.20, 61.41 & 15.95 million. Recurrence of same irregularity is a matter of serious concern.

Management of accounts with commercial banks

16.4.15 Undue parking public money outside Government Treasury etc.-Rs. 232.32 million

As per Rule 17.19 of PFR, Vol-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations. According to Clause II of the austerity issued by the Government of the

Punjab, Finance Department vide letter No.D.SO(GOODS)44-4/2016 dated 09.08.2019, unnecessary parking of public funds provided by the Provincial Government from its budgetary allocation in the commercial bank of account of Companies, Authorities and Autonomous Bodies etc. shall not be allowed. Moreover, as per Rule 2.10(b)(5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Primary & Secondary Healthcare Department, it was observed that huge amount of Rs. 232,315,092 was retained outside of treasury in violation of above instructions. The detail is given below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00011	Advance funds drawn in 2022-23 for procuring biomedical equipment, remained unutilized and were retained in a commercial bank account (CDA 6010003851600011) throughout 2023-24. The management neither procured the equipment nor refunded the amount to the public exchequer, nor did they seek approval from the Finance Department for its utilization, reflecting non-compliance with financial regulations.	93,489,222
2.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00018	Non return of un-utilized amount to Government Treasury for Rs. 14,426,452 and; non-return of loan amount to Secretary P&SHD for Rs. 62,514,594	76,941,046
3.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00019	Funds kept in two bank accounts as of June 30, 2024. These balances originated from the previous financial year and remained unutilized throughout 2023-24.	61,884,824
Total					232,315,092

Audit is of the view that non-compliance with financial regulations resulted in retention of funds outside the treasury.

The matter was reported to the Administrative Department. In DAC meetings held on 09.01.2025 and 20.01.2025, the paras at Sr. Nos. 1

& 2 were kept pending for compliance. The para at Sr. No. 3 was kept pending for regularization from Finance Department.

Audit recommends that matter be inquired, responsibility to be fixed against concerned, and the parked amount be recovered from commercial banks and be deposited into Government Treasury.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23 & 2021-22 vide para number 19.4.12, 16.4.17 & 15.4.16 having financial impact of Rs. 1,561.16, 1,695.11 & 78.25 million. Recurrence of same irregularity is a matter of serious concern

Others

16.4.16 Non-supply of life savings drugs and medicines-Rs. 1,909.87 million

Clauses of the contract agreements under “Penalties/Liquidated Damages” with suppliers provides wherein the supplier fails to make deliveries as per signed contract and purchase order and within the stipulated time frame specified in the Schedule of Requirement, the contract to the extent of non-delivered portion of supplies shall stand cancelled. After the cancellation of the Contract, no supplies shall be accepted and the amount of Performance guarantee/Security to the extent of non-delivered portion of supplies shall be forfeited.

During audit of Primary & Secondary Healthcare Department, it was observed that firms were not supplying lifesaving drugs & medicines for Rs. 1,909,867,729 within stipulated period of time despite several reminders. Management neither took any concrete action i.e., black listing of concerned firms nor forfeited their Performance securities/recovered loss on account risk purchase. The detail is given as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00026	Purchase orders for lifesaving drugs and medicines worth Rs. 1,665,968,529 were issued. However, drugs worth Rs. 1,292,121,447 were not supplied by the due date. The management failed to take action against the defaulting firms, including initiating blacklisting	1,292,121,447

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				proceedings or forfeiting performance guarantees worth Rs. 37,622,528. In some cases, bank guarantees had expired without any action taken, highlighting serious lapses in contract enforcement and compliance.	
2	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00004	Contract for 3,000,000 doses of Hepatitis B Vaccine was issued with a delivery deadline of 01.11.2023. However, only 524,063 doses were supplied by 24.07.2024, leaving vaccines worth Rs. 617,746,282 undelivered. Despite this, the contract was neither canceled nor the performance guarantee of Rs. 14,970,000 forfeited.	617,746,282
Total					1,909,867,729

Audit is of the view that weak management, supervisory and financial controls led the irregularity. The failure to take action against firms for not supplying lifesaving drugs and medicines including blacklisting or forfeiting performance securities, resulted in non-enforcement of contract terms.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.01.2025, the para at Sr. No. 1 was kept pending for production of record. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be investigated at appropriate level for fixing the responsibility and the corrective measures be taken to address the concerns of audit.

16.4.17 Unauthorized advance payments without approval from Finance Department-Rs. 1,781.88 million

According to Rule 17.19 of PFR Vol-I, it is not permissible to draw advances from the treasury to prevent the lapse of appropriations. Further, as per Rule 2.10 (b) (5) *ibid*, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid, out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time. According to

Para 4 of AG Punjab letters No.AAA/P&SHC/2023-24 dated 15.08.23, 14.12.23, 29.12.23, 13.02.24, 25.03.24, 02.05.24 and 03.06.24, no withdrawals from Assan Assignment Account were permissible as advance withdrawals except with the express approval of Finance Department.

During audit of the accounts of Project Management Unit (PMU), Primary & Secondary Healthcare Department for the financial year 2023-24, it was observed that an amount of Rs. 1,781,884,000 was paid to different contractors in advance without obtaining approval from Finance Department in violation of above provision of rules.

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

The matter was reported to the Administrative Department. In DAC meeting held on 09.01.2025, the para was kept pending for regularization from the Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends regularization of the matter with the sanction of Finance Department besides strengthening financial controls to avoid such lapses in future.

(PDP No. 2024-0000003286_F00004)

16.4.18 Non-submission of vouched accounts of LCs- Rs. 1,097.72 million and; undue retention & utilization- Rs. 10.56 million

According to the permission of Advance Withdrawals for opening of Letters of Credit (LCs), vouched account with supporting vouchers/documents to be furnished to Accountant General Punjab within one month of the withdrawal of advance for adjustment in the books of account.

During the audit of the Project Management Unit (PMU), Primary & Secondary Healthcare Department for the financial year 2023-24, it was observed that LCs amounting to Rs. 1,097,715,938 matured during the audit period. Following the final settlement, a balance of Rs. 10,562,674

was saved. However, the management neither submitted vouched accounts for the matured LCs nor deposited the balance amount i.e. Rs. 10,562,674 to the Government Treasury, preventing book adjustments in government accounts. Instead, the surplus amount was retained in the PMU bank account and utilized without Finance Department approval. Audit recommends annual reconciliation with the Finance Department to resolve surplus or deficit balances appropriately.

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

The matter was reported to the Administrative Department. In DAC meeting held on 09.01.2025, the para was kept pending for compliance to the extent of submission of vouched accounts to AG Punjab and showing adjustment of surplus (deficit) of LC payments. Further progress was not reported till the finalization of this report.

Audit recommends reconciliation of LC account with Finance Department besides regularization of the matter and deposit of surplus into Government Treasury.

(PDP No. 2024-0000003286_F00005)

16.4.19 Irregular utilization of medicine due to non-availability of consumption account-Rs. 404.47 million

As per Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The passing and the receiving government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of TB Control Program Punjab for the period 2023-24, it was observed that expenditure of Rs. 404,474,107 was incurred on bulk purchase of medicine. The medicine was procured centrally and supplied to various health facilities of TB Control Program

for free of cost; distribution to TB patients registered at health facilities through out the province of Punjab. No monitoring system was in place at headquarter level to ensure stock entries and maintenance of expense registers at health facilities. Neither the consumption/utilization account nor any other record (either in hard or in soft form) was available to confirm/verify the distribution of medicine to beneficiary patients.

Moreover, the program management had provided desktop computers to health facilities for maintaining the inventory of medicine as well as patients' record electronically. A database i.e. Electronic Medical Record (EMR) had also been initiated by the department to keep online record of treated/under-treatment patients but no record was shown/maintained. Due to non-maintenance/non-availability of consumption account of medicine and non-reflection of patients' record on EMR, the utilization of medicine stood doubtful. Neither physical verification of medicines & drugs conducted nor stock registers were shown to audit.

Audit is of the view that lapse occurred due to weak supervisory, financial & internal controls. The lack of a monitoring system, absence of consumption records, and failure to verify the distribution of TB medicines resulted in doubts regarding the proper utilization of medicines and a lack of accountability in the TB Control Program.

The matter was pointed out to the formation concerned in September 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired into for taking remedial measures and consumption/utilization account of medicine be produced to Audit for verification besides strengthening the supervisory and internal controls on inventories.

(PDP No. 2024-0000004510_F00003)

**16.4.20 Irregular expenditure on rent of building/warehouse-
Rs. 128.66 million**

According to Note-3 below 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.

During audit of Primary & Secondary Healthcare Department, it was observed that an amount of Rs. 128,660,638 was incurred on rent of building/warehouse in violation of the above said prescribed instruction of the Government. Audit observed the following irregularities;

- i. Non-availability certificate was not obtained from the C&W Department.
- ii. Rent assessment was not obtained from the Excise, Taxation, and Narcotics Control Department.
- iii. Rent reasonability certificate was also not secured from the Administrative Department.
- iv. The rent agreement was not registered with the Rent Registrar.

The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00010	A non-availability certificate was not obtained from the C&W Department. No survey, report, or certificate was available to confirm that the warehouse area complied with the government-approved scale. Rent assessment was not obtained from the Excise, Taxation, and Narcotics Control Department to validate rent rates. A rent reasonability certificate was also not secured from the Administrative Department. Store items were received and stored by TCS instead of a responsible government servant.	108,260,638

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
2.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00014	No survey, report, or certificate was available to confirm that the building met the government-approved scale. According to the PT-1 Form issued by the Excise, Taxation, and Narcotics Department, the Gross Annual Rent Value (GARV) for the covered and land area occupied by the PMU (8424 sq. ft. and 2700 sq. yds.) was Rs. 13,822,848 (Rs. 1,151,904 per month). However, the building was rented at Rs. 1,700,000 per month, exceeding the assessed rent by Rs. 548,096 per month. Despite the rent being above the GARV, a Rent Reasonability Certificate was not obtained from the Administrative Department.	20,400,000
Total					128,660,638

Audit is of the view that non adherence to rules resulted in irregular expenditure on hiring of building/warehouse.

The matter was further reported to the Administrative Department. In DAC meetings held on 09.01.2025 and 20.01.2025, the para at Sr. No. 1 was kept pending for change of policy i.e., receipt & issuance of stock from TCS store with the approval of Government. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be inquired and responsibility be fixed besides strengthening of financial and internal control system.

16.4.21 Loss to Government due to non-registration and non-payment of token tax of vehicles-Rs. 18.92 million

According to Section 24 of The Provincial Motor Vehicles Ordinance 1965, every owner of a motor vehicle shall cause the vehicle to be registered by the registering authority of the district in which he has his residence or place of business or in which the vehicle is normally kept. Further, according to Section 3 of The Punjab Motor Vehicles Taxation Act 1958, a tax shall be leviable on every motor vehicle at the specified rate.

During audit of Primary & Secondary Healthcare Department, it was observed that various vehicles were not got registered and token tax was also not paid resulting into estimated loss of Rs. 18,915,969. Further,

the invoices and registration books of most of the vehicles were also found missing with the management. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00005	1,805 vehicles were not registered, and token tax for 13 vehicles was unpaid, resulting in an estimated loss to the government exchequer.	12,154,845
2	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00031	Several vehicles were not registered, and token tax was unpaid, resulting in an estimated loss. Additionally, invoices and registration books for most vehicles were missing.	6,761,124
Total					18,915,969

Audit is of the view that non adherence to rules resulted in failure to register vehicles and pay token tax, along with missing invoices and registration books.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.01.2025, the para at Sr. No. 2 was kept pending for compliance. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility should be fixed for non-adherence of Government instructions besides payment of registration & token tax to Government and strengthening of financial and internal control system.

16.4.22 Unauthorized expenditure of POL-Rs. 5.78 million

As per Rule 49 of appendix 14 of PFR Vol-II, represent the system for use of Govt. Vehicle. Further West Pakistan Government Staff Vehicles Rules 1969 also describe the maintenance of history sheet and log books. According to Rule 20(3) of the West Pakistan Government staff vehicles (use and maintenance) Rules 1969, petrol account register shall be maintained separately in Form-C. The size of the general pool shall be very clearly established and no department shall retain vehicles beyond one car or touring vehicle for general pool and one vehicle may be allowed to be retained for three section officers/equivalent officers to cater for their requirements to attend various meeting outside the office from time to time. Further one additional vehicle to be used by staff of minister of the department. As per para 2.10(A)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of PMU, Primary & Secondary Healthcare Department, it was observed that an amount of Rs. 5,778,579 on account of POL used by the Primary & Secondary Healthcare Department was made from the PMU's budget, despite the department being a separate entity with its own cost center and budget provisions, and no allocation for such expenses existed in the PMU budget. Further, original invoices were not attached with the bill. The invoices were neither verified nor signed by any officer. Many vehicle numbers on the invoices appeared to be fake, as they lacked alphabetic components. Logbooks for vehicles and generators, as well as average consumption certificates, were unavailable, making it impossible to verify the authenticity of the POL entries or the payment itself.

Audit is of the view that drawl of POL was irregular due to improper maintenance of logbooks, lack of necessary certificates, and payments being made from an incorrect budget, leading to financial mismanagement and non-compliance.

The matter was reported to the Administrative Department. In DAC meeting held on 09.01.2025, the para was kept pending for

regularization from the Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be inquired and responsibility be fixed besides strengthening of financial and internal control system.

(PDP No. 2024-0000003286_F00002)

16.4.23 Unauthorized/irregular auction of unregistered motorcycles, generators and cold rooms, Loss-Rs. 1.58 million

According to Sr. No. 11 of The Punjab Delegation of Financial Power Rules 2016, Administrative Department/Officers in Category-I were empowered to declare vehicles and stores/stock unserviceable. In case of vehicles, minimum distance of three lac kilometers and for motor cycles/scooters two lac kilometers shall be the criterion for replacement respectively. Further, according to Section 24 of The Provincial Motor Vehicles Ordinance 1965, every owner of a motor vehicle shall cause the vehicle to be registered by the registering authority of the district in which he has his residence or place of business or in which the vehicle is normally kept.

During audit of the accounts of Director Health Services (EPI) for the financial year 2023-24, it was observed that 05 cold rooms, 24 motor bikes, 07 bicycles and 02 generators were auctioned on 30.08.2023. The auction was held unauthorized/irregular on the following grounds:

- a) Sanction for condemnation was not obtained.
- b) There was no record showing that the motor bikes had completed the required distance of two lac kilometers.
- c) Scrutiny of record revealed that as per minutes of meeting of Disposal Committee dated 09.06.23, auction of the same items was held on 07.06.23 wherein electrical items (cold rooms and generators) were auctioned for Rs. 1,810,000 and vehicles (motor bikes and bicycles) were auctioned for Rs. 600,000 but instead of fixing the reserve price equal to or greater than the price already offered, reserve price was

kept unchanged resulting into loss to government amounting to Rs. 1,579,000.

- d) The motor bikes sold through auction were unregistered.
- e) The auction was not advertised on PPRA website/newspapers.
- f) Record of auction like terms and conditions of auction, meeting notice, auction sheet, minutes of meeting of Disposal Committee and declaration of successful bidder etc. was not available due to which the legitimacy of auction process cannot be verified.
- g) Advance income tax amounting to Rs. 83,100 was not deposited.
- h) Credit verification of challans was not obtained before handing over the items.

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

The matter was pointed out to the formation concerned during August 2024. The management replied that the auction was held by the disposal committee notified by the Administrative Department and the relevant record is available there. Detailed reply in this regard will be submitted after consulting the complete record.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

The matter needs to be probed at administrative level to fix responsibility and recover the amount of loss from defaulters besides regularization from Finance Department.

(PDP No. 2024-0000002750_F00011)

16.5 PARAS TAKEN FROM PERFORMANCE AUDIT REPORT ON PREVENTIVE HEALTH CONTROL PROGRAMS 2016-19

16.5.1 *Payment of incineration of toxic waste cost at higher rate-Rs. 798.03 million*

According to Sr. No. 26, Annex-4-A of PC-I(ICP), waste incineration cost was fixed @ Rs. 125.25/kg.

During performance audit of the Project Manager of Hepatitis & Infection Control Program Punjab, Lahore for the period 2016-19, it was observed that an amount of Rs. 1,013,331,806 was paid to M/s New Era Technologies on account of operational cost for incineration of hazardous hospital waste. The incineration cost @ Rs. 589.48/kg was paid by the management whereas cost was approved in PC –I @ Rs. 125.25/kg. In this way, incineration cost at Rs. 464.23/kg was excess charged. Resultantly, loss to Rs. 798,025,674 sustained to public exchequer. The details were as under:

Excess payment to the firm than approved PC-I rate of waste incinerated

Average incineration cost approved in per PC-I	Cost per Kg waste	
	Operational Cost/Total Waste	Cost/kg
	1,317,279,313	10,517,110 125.25
Actual average incineration cost paid	Actual Cost per Kg waste	
	Operational Cost/Total Waste	Cost/kg
	1,013,331,806	1,719,016 589.484
Excess paid to the firm	798,025,673.74	

Audit is of the view that the lapse was occurred due to weak supervisory and financial internal controls. The payment for incineration services at an excessive rate resulted in loss to the public exchequer.

When pointed out the irregularity in November 2019, the management replied that the project of hospital waste management was first of its kind on such a huge scale. The estimations made were tentative and on the assumption of availability of utilities and properly segregated waste. However, the Program had to face great difficulties in every single district initially for installation and then for operationalization of incinerators. The reply of the management was irrelevant as cost was charged at higher rate against the provision of PC-I.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.12.2020, the para was kept pending for probe.

Audit recommends for probing the matter at Administrative Department's level besides affecting recovery of the overpaid amount from the concerned firm.

(AIR Para No. 08)

16.5.2 Loss due to purchase on higher rates and over payments- Rs. 151.05 million

OGRA website provides that petroleum prices were deregulated by the Federal Govt since June 1, 2011. The Oil Marketing Companies (OMCs) have been authorized to notify petroleum products prices as per government approved formula. The OMCs of Total Parco Pakistan Ltd. has notified the maximum consumers' prices district/pump wise keeping in view the secondary freight charges beyond the specified stations/depots. Moreover, according to table 05 (price schedule for human resource) of contract agreement signed with M/s New Era Technologies Pvt. (Ltd), the management cost will be calculated @ 10.5% of total monthly HR running cost. As per condition No. 17 of offer of appointment for the post of Medical Officer (Hepatitis Clinic) in Hepatitis Prevention & Control Program on contract basis states that the appointment on contract shall be liable to termination on one month's notice or payment of one month pay in lieu thereof on either side without assigning any reason.

During performance audit of the Project Manager of Hepatitis & Infection Control Program Punjab, Lahore for the period 2016-19, it was observed that over-payments were made by the management to various contractors and individuals on account of LPG, management cost, DTL cost and Pay & Allowances to the tune of Rs. 151,052,945 which needs to be recovered from the concerned. The details are as under:

Sr. No.	OS. No.	Period of Audit	Para No.	Title of Para	Amount (Rs.)
1	40	2016-19	40	Financial loss to government due to excess consumption of LPG at incinerator sites	88,556,454
2	25	2016-19	25	Financial loss due to excess charging than OGRA rate of LPG Cylinder	53,876,064

Sr. No.	OS. No.	Period of Audit	Para No.	Title of Para	Amount (Rs.)
3	42	2016-19	42	Financial loss due to excess Payment of Management Cost to the Firm	7,102,061
4	21	2016-19	21	Financial loss due to non-deduction of Drug Testing Laboratory (DTL) cost	1,518,366
Total					151,052,945

Audit is of the view that the lapse occurred due to non-observance of notified rates and failure of supervisory and financial controls.

The matter was reported to the Administrative Department. In DAC meeting held on 19.12.2020, the paras at Sr. Nos. 1 to 3 were kept pending for probe. The para at Sr. No. 4 was kept pending for provision of record. Further, progress was not reported by the department till the finalization of this report.

Audit recommends for affecting recovery of stated amount and depositing the same into Government Treasury besides strengthening the internal controls to avoid such lapses in future.

16.5.3 Non-recovery of income tax, Punjab Sales Tax and others-Rs. 92.93 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.

During performance audit of the Project Manager of Hepatitis & Infection Control Program Punjab, Lahore for the period 2016-19, it was observed that payments were made to various contractors on account of procurements of goods and services by the management but GST, Income Tax, PST, Stamp Duty, Penalty on kits having short life and LD charges on medicines to the tune of Rs. 92,930,362 was not deducted/less deducted which need to be recovered from the concerned.

Audit is of the view that weak supervisory and financial controls resulted in non-recovery of taxes, stamp duty and other payments.

The matter was reported to the Administrative Department. In DAC meeting held on 09.12.2020, the paras were kept pending for want of following actions:

Sr. No.	Para No.	OS. No.	Title of Para	Amount (Rs.)	DAC Decision
1	20	20	Financial loss due to non-deduction of GST and Income tax on purchase of Barber kits	24,358,291	The para was kept pending for verification of record.
2	37	37	Financial loss due to unjustified payment of PST on purchase of POL (fuel) charges	21,102,731	The para was kept pending for probing the matter and for fixing the responsibility for unauthorized payment of PST.
3	34	34	Financial loss due to unjustified payment of PST on purchase of LPG	18,627,611	The para was kept pending for probing the matter and for fixing the responsibility for unauthorized payment of PST.
4	4	4	Irregular purchase of short life medicine recovery on account of penalty	10,605,038	The para was kept pending for seeking advice from banking expert and recommendations of steering committee after probing of the matter.
5	27	27	Financial loss due to non-deduction of GST on purchase of Sinks	7,486,342	The para was kept pending for probing at higher level.
6	22	22	Financial loss due to non-deduction of Late Delivery (LD) charges on late deliverance of medicines	5,306,861	The para was kept pending for seeking advice from PPRA.
7	35	35	Financial loss due to non-deduction of GST on purchase of Lab Equipment	4,264,530	The para was kept pending for probing the matter at higher level.
8	47	47	Unjustified payment of GST on purchase of exempted items	572,442	The para was kept pending for probing the matter and for affecting recovery of sales tax from the concerned.
9	38	38	Financial loss due to non-deduction of PST on purchase of Internet devices and Packages	321,590	The para was kept pending for probing and for submission the probe report to steering committee for its recommendations.
10	72	6U	Less deduction of withholding tax and stamp duty	269,930	The para was not discussed in DAC.
11	71	5U	Less deduction of stamp duty	14,996	The para was not discussed in DAC.
Total				92,930,362	

Audit recommends to get the recovery affected of stated amount besides strengthening the internal controls to avoid such lapses in future.

16.5.4 Non-deduction of income tax, stamp duty and punjab sales tax-Rs. 20.48 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.

During performance audit of the Punjab Aids Control Program for the period 2016-19, it was observed that payment was made on account of supply of goods, rendering of services, payment of honorarium but Income

Tax, Stamp Duty and Punjab Sales Tax etc. amounting to Rs. 20,477,715 was not withheld at source.

Audit is of the view that weak supervisory and financial controls resulted in non-recovery of taxes and stamp duty.

The matter was reported to the Administrative Department. In DAC meetings held on 14.06.2021 and 21.09.2021, the paras were kept pending for want of following actions:

Sr. No.	Para No.	OS No.	Title of Para	Amount (Rs.)	DAC Decision
1	14	14	Loss to Government due to non-deduction of PST	9,517,321	The para was kept pending for compliance and for affecting recovery.
2	12	12	Loss to Govt. due to less deduction of Income Tax on services	4,163,828	The para was kept pending for compliance and for affecting recovery.
3	10	10	Irregular deposit of Provincial Sales Tax into Federal Sales Tax Account and non-deduction of PST	2,836,798	The para was kept pending for seeking advice from FBR.
4	15	15	Loss to Government due to non-deduction of PST on Printing/hanging of Pole Streamers	2,791,120	The para was kept pending for compliance and for affecting recovery.
5	11	11	Non-deduction of income tax on honorarium	400,797	The para was kept pending for compliance and for affecting recovery.
6	21	21	Loss to Govt. due to non-deduction of PST on security services	342,025	The para was kept pending for compliance and for affecting recovery.
7	20	20	Non/less deduction of Income Tax on security services	329,323	The para was kept pending for compliance and for affecting recovery.
8	13	13	Loss due to non-recovery of Stamp duty	96,503	The para was kept pending for compliance and for affecting recovery.
Total				20,477,715	

Audit recommends affecting recovery of stated amount from the concerned and depositing into Government Treasury besides adopting remedial measures.

16.6 PARAS TAKEN FROM FOREIGN AIDED PROJECTS NATIONAL HEALTH SUPPORT PROGRAM (NHSP)

16.6.1 Non-distribution of bio-medical instruments to 19-RHCs, laying in the Warehouse-Rs. 118.759 million

World Bank Procurement Regulations for IPF Borrowers 3.1, page No. 5, The governance of procurement in IPF operations shall be managed through clear and transparent lines of accountability, and the clear definition of the roles and responsibilities of each party.

During the audit of the National Health Support Program (NHSP) for the Financial Year 2023-24, it was observed that project management procured bio-medical equipment intended to improve the quality of primary healthcare at 19 Rural Health Centers (RHCs) in Punjab Province. However, all of the bio-medical supplies remained stored in a warehouse, incurring unnecessary expenses in the form of warehouse rent and security costs. This situation has led to a waste of resources and created obstacles in achieving the project's intended goals, as equipment warranties are expiring without use.

Audit is of the view that the lapse occurred due to inadequate administrative oversight and weak internal controls which resulted into non-distribution of bio-medical instruments to 19-RHCs.

In response to the preliminary audit observation issued in November 2024, the management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that a probe may be initiated at the administrative level besides endurance distribution of bio-medical instruments laying un-utilized in the warehouse.

(PDP No. 2024-0000005402_F00005)

16.6.2 Abnormal excess payments above than the PC-I allocations-Rs. 80.37 million

According to PC-I, a statement of values/estimated unit costs for procurement is specified.

During the audit of NHSP accounts for the Financial Year 2023-24, it was observed that procurements of bio-medical and IT equipment were made at prices significantly higher than those outlined in the PC-I (278% above averagely). Some of the articles even went beyond the PC-I allocations by 838% and 1600%. It was pertinent to mention here that the PC-I was approved during the current Financial Year; therefore, there was no substantial time lapse to justify this deviation from approved allocations.

Rate deviation from PC-I Page No. 88							
Sr. No.	Name of Equipment	Procured Quantity	Estimated Unit Cost as per PC-I	Procured rate per unit	Difference per unit	Total Difference	% of Difference
1	Infant Warmers	19	600,000	1,095,000	495,000	9,405,000	82.5
2	Incubator	19	1,200,000	1,990,000	790,000	15,010,000	65.8333
3	Pulse oximeters	19	10,000	169,850	159,850	6,074,300	1598.5
4	Medicine Trolley (local SS)	19	40,000	105,263	65,263	1,239,997	163.158
5	Baby Cot	76	18,000	19,786	1,786	135,736	9.92222
6	Instrument trolley - Local	19	17,000	19,786	2,786	52,934	16.3882
7	Electrical Instrument Sterilizer 20-25 liter Autoclave	19	250,000	1,089,000	839,000	15,941,000	335.6
8	Neonatal resuscitation Trolley	19	200,000	1,875,000	1,675,000	31,825,000	837.5
9	Drip stands	38	5,000	5,113	113	4,294	2.26
10	X-ray viewer	19	5,000	7,316	2,316	44,004	46.32
11	Tray with cover	38	2000	2250	250	9,500	12.5
12	Ambu Bag	38	10,000	26450	16,450	625,100	164.5
Grand Total				6,404,814		80,366,865	

Audit if of the view that lack of compliance with PC-I resulted in a financial loss to the government.

In response to the preliminary audit observation issued in November 2024, the formation noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither was any reply received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November, 2024.

Audit recommends that the department should ensure strict adherence to the allocations outlined in PC-I besides regularization of the irregularities from the competent authority.

(PDP No. 2024-0000005402_F00006)

CHAPTER 17

SCHOOL EDUCATION DEPARTMENT

17.1 *Introduction*

The Education Department was split into four departments in the year 2003-04. The said Department was subdivided into the 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 textbooks 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 within the age of 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 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	70	4	639.66	5.44
2	- Assignments Accounts - SDAs etc. (excluding FAP)	12	3	2,604.38	-
3	Authorities/Autonomous bodies etc. under the PAO	1	1	-	-
4	Foreign Aided Projects (FAP)	1	1	1,243.98	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of School Education for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

<i>(Rupees in million)</i>					
Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	674.93	(78.54)	596.38	593.05	(3.33)
PC21015	39,961.73	(1,291.30)	38,670.43	43,451.27	4,780.84
PC22036	42,118.39	(10,773.03)	31,345.36	31,325.91	(19.45)
Total	82,755.05	(12,142.88)	70,612.17	75,370.23	4,758.06

Overview of Expenditure

The final budget of School Education for the year ended 30th June, 2024 was Rs. 70,612.17 million. Out of this, the actual expenditure was Rs. 75,370.23 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	40,636,660,000	44,044,323,080	3,407,663,080	8.39
Development	42,118,390,000	31,325,909,711	(10,792,480,289)	25.62
Total	82,755,050,000	75,370,232,791	(7,384,817,209)	8.92

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	39,266,816,000	44,044,323,080	4,777,507,080	12.17
Development	31,345,356,000	31,325,909,711	(19,446,289)	0.06
Total	70,612,172,000	75,370,232,791	4,758,060,791	6.74

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (22.78) million at the close of the year 2023-24 under grants PC21010 and 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. 4,780.84 million for the year 2023-24 under grant PC21015 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. 405.88 million were raised during audit of the School Education Department. This amount includes recoveries of Rs. 2.71 million as pointed out by the audit. The 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.	Recoveries and overpayments	2.71
2.	Procurement related irregularities	77.70
3.	HR/Employee related irregularities	0.94
4.	Management of accounts with commercial banks	4.11
5.	Financial Matters	310.96
6.	Others	9.46
Total		405.88

17.3 *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. Further, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

17.4 AUDIT PARAS

Recoveries and overpayments

17.4.1 Non/less deduction of Government taxes-Rs. 2.71 million

As per Sr. No. 22 & 23 of 2nd Schedule of Punjab Sales Tax on Services, 16% PST is leviable on consultancy services of technical, scientific, engineering and other services. As per Sr. No. 1 of the said schedule 16% PST is levied on services provided by “Motels, guest houses, marriage halls and lawns (by whatever named called) including pandal and shamiana services “clubs and caterers. Further, as per Section 149 of Income Tax Ordinance 2001 (amended upto date), every person responsible for paying salary to an employee should deducted tax from the amount paid.

During audit of Punjab Examination Commission, Lahore for the period 2022-24, it was observed that levied taxes amounting to Rs. 2,711,862 were either not or less deducted at source while making payments to the consultants/service providers and employees. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Type of Tax recoverable	Amount (Rs.)
1.	Punjab Examination Commission	2022-24	2024-0000003801_F00012	PST not deducted and income tax less deducted from consultancy payments etc.	1,997,807
2.	Punjab Examination Commission	2022-24	2024-0000003801_F00014	Income tax on salary less deducted	714,055
Total					2,711,862

Audit held that lapse occurred due to weak financial and internal controls which resulted in loss to the stated extent.

The matter was reported to the Administrative Department. In DAC meeting held on 13.01.2025, the paras were kept pending for recovery. Further progress was not reported by the department.

Audit recommends affecting recovery of the stated amount of taxes and depositing the same into treasury under the relevant head of accounts besides strengthen its internal controls on taxes.

Procurement related irregularities

17.4.2 Irregular expenditure on procurement of goods and civil works in violation of Punjab Procurement Rules- Rs. 77.70 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 of the Rules *ibid*, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Furthermore, Rule 12 *ibid* states that a procuring agency shall advertise procurement of more than two hundred thousand rupees and upto the limit of three million rupees on the website of the Authority. 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 audit of School Education Department, it was observed that expenditure of Rs. 77,698,928 was incurred on purchase of various items and repair of different articles without observing above stated rules entailing breach of stipulated provisions. The details are given in annexure-45.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 13.01.2025 and 24.01.2025, the paras at Sr. Nos. 1 & 4 to 7 were kept pending for regularization from Finance Department. Further progress was not reported by the department. The paras at Sr. Nos. 2 & 3 were kept pending for probe. As regards the

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 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

HR/Employees related irregularities

17.4.3 Irregular drawl of inadmissible allowances during earned leave, suspension-Rs. 944,138

As per Govt of the Punjab Finance Department letter FD.SR.1/9-14/2002/(P-1) dated 7th May, 2019, utility allowance is not allowed during leave on full/half pay for 120 days or more, training abroad or under suspension. Similarly, Executive/Secretariat Allowance will also be not admissible under above conditions. Further, conveyance allowance is also not admissible during LFP.

During audit of the accounts of Secretary School Education Department Punjab Lahore for the period 2023-24, it was noticed that officers/officials remained on LFP/suspension but they drew inadmissible allowances amounting to Rs. 1,019,960 such as utility, conveyance and Civil Secretariate Allowance etc.

Audit is of the view that weak internal and financial controls resulted in drawl of inadmissible allowances.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.01.2025, the para was kept pending for balance recovery of Rs. 944,138.

Audit recommends fixing responsibility on person(s) at fault and recovery of the stated amount besides strengthening of internal control on pay and allowances.

(PDP No. 2024-0000002744_F00003)

Management of accounts with commercial banks

17.4.4 Unauthorized retention of public money into commercial bank account-Rs. 4.11 million

According to Government of the Punjab, Finance Department's letter No.FD-DS(Coordination)/Misc./2018 dated 22.06.2018, public money must not be parked in commercial accounts.

During audit of Punjab Examination Commission, Lahore for the period 2022-24, it was observed that funds amounting to Rs. 58,166,690 were transferred by the entity to various districts in Punjab for payment of remuneration to field staff engaged in PEC activities. Out of this, an amount of Rs. 1,773,152 was refunded by the districts which was kept by PEC in its commercial bank account instead of depositing the same into Government Treasury.

Further, an amount of Rs. 2,344,124 realized on account of sale proceeds of Large Scale Assessment material was also retained in commercial bank account.

Audit is of the view that disregard to Government instructions resulted in undue retention of public money Rs. 4,117,226 in commercial bank account.

The matter was reported to the Administrative Department. In DAC meeting held on 13.01.2025, the para was kept pending for production of original challans with verification from accounts office of unspent funds and auction money into Government Treasury. Further progress was not reported by the department.

Audit recommends that amounts lying in PEC account be refunded into Government Treasury.

(PDP No. 2024-0000003801_F00010)

Financial Matters

17.4.5 Irregular payment of remuneration without concurrence of Finance Department-Rs. 307.88 million

As per Para 16(1) of Punjab Government Rules of Business 2011, no department shall, without previous consultation with the Finance

Department, authorize any orders, other than orders in pursuance of any general or special delegation made by the Finance Department, which directly or indirectly affect the finance of the province.

The Punjab Examination Commission vide Notification No.PEC-06 dated 06.01.2022 has fixed following remuneration rates:

Category	Revised Rate
Superintendent/Test Administrator	Rs. 1,000 PWD + additional Rs. 600 in case of reading/listening tests of English/Urdu
Invigilator	Rs. 700 PWD
Resident Inspector	Rs. 1,000 PWD
Provincial Trainers/Resource Persons/ Facilitators/Monitors	Rs. 10,000 PWD + TA (as per TA Rules)
Facilitators at District Level	Rs. 3,000 PWD
Supporting Staff	Rs. 400 PWD

During the audit of Punjab Examination Commission (PEC), Lahore, for the period 2022-24, it was noticed that Rs. 307,878,261 was paid as remuneration to individuals involved in various PEC activities, including assessments and monitoring. This included payments to administrators, invigilators, trainers, monitors, and other supporting staff. The rates of remuneration/honorarium were fixed by the Commission itself without consultation with the Finance Department. The clarification sought by the management from Finance Department was still awaited. Following further points were observed:

1. The rates of remuneration/honorarium were fixed by the Commission per Day at a uniform rate for provincial monitors, CEOs, District facilitator, focal person, RIs, Test Administrators without keeping in view the DA rates for each scale and became a source of income to most of the staff. The rates for big cities and small cities were same. The clarification sought from Finance Department was still awaited. Remuneration of Rs. 5,901,015 was paid to officers of Sechool Education Department such as Secretary School Education, Special Secreatary Schools, Additional Secreatary Schools, Deputy Secretary Schools /DPI etc as provincial monitors without any evidence of

field visits i.e. log books of their official vehicles to authenticate their journey and submit their activity report to the commission. Their orders for performing duties in School Based Assessments were issued by the School Education Department itself instead of PEC and ordered that remuneration will be paid from PEC budgetary allocation. The same may also be investigated and if irregularity be rectified amount recovered from person (s) at fault.

2. The officers of PEC drawn amounts of Rs 41,864,376 on account of supervision of field activities during LSA and pilot testing phase. It was noticed with great concern that the CEO, Director Admn & Finance and other officers posted against the admin post have paid frequent visits in the field for the entire period of LSA/SBA etc. About more than 25 persons were deputed on every occasion for supervision of these tasks for 7 to 15 days leaving no officer for running the official business of the PEC. The CEO and Director (A&F) claimed remuneration for field activities on the other hand they have used official vehicles at Lahore during same period from home to office and paid visits to the higher/other Govt offices. They were also paid remuneration in lieu of Daily Allowance at the fixed rate of Rs10000 per day instead of allowing due rates of daily allowance. They also drawn this amount from A01273-Honoraria & A03981-Learning Assessment/PEACE instead of drawing from the object A03805-TA/DA to Govt Servants.
3. The PEC management has fixed rates for the review of E-Marking. The PEC staff itself reviewed the E-Marking and received heavy remunerations of Rs2,519,714. E-Marking is performed by the teachers through software (online). It was to be performed in close supervision by PEC as per Assessment Policy Framework. It is the

responsibility of the PEC officers/Researchers but they received amounts for this purpose.

Audit is of the view that the lapse occurred due to non-observance of Punjab Government Rules of Business and cannons of financial propriety.

The matter was pointed out in September 2024. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November & December 2024.

Audit recommends that the rates of remuneration/honorarium be got revised as per DA rates, excess claimed may be recovered and got approved from the government besides regularization of the expenditure from the Finance Department.

(PDP No. 2024-0000003801_F00003)

17.4.6 Non-refund of un-disbursement amounts pending in BOP cash Management portal-Rs. 3.08 million

As per Section 4 of the agreement between Punjab Examination Commission and BOP relating to payment of remuneration to field staff through BOP Cash Management Portal, the payments uploaded on the portal will be valid for one month. The BOP will share expired payment detail with client for cancelation or revalidation. For cancel payments, customer will request on letter head for cancellation and credit the amount to PEC main account.

During audit of Punjab Examination Commission, Lahore for the period 2022-24, it was observed that an amount of Rs. 3,490,303 was still not paid/drawn by the incumbents and was lying with the BOP Cash Management Portal since long. The amounts were not credited in to PEC main account for further revalidation or refund of the same into the Govt. Treasury.

Audit is of the view that the lapse occurred due to non-observance of agreement and Govt rules.

The matter was reported to the Administrative Department. In DAC meeting held on 13.01.2025, the para was reduced and directed that balance Rs. 3,082,170 be disbursed within two months otherwise stated amount may be deposited back into Government Treasury. Further progress was not reported by the department.

Audit recommends that the amount lying in the BOP cash management portal may either be disbursed or refunded into the Govt. Treasury, besides strengthening of internal controls on cash management portal.

(PDP No. 2024-0000003801_F00005)

Others

17.4.7 Irregular excessive billing by LESCO including advance payments-Rs. 8.26 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. 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 the accounts of Director National Museum for Science & Technology Lahore for the period 2018-24, it was noticed that expenditure of Rs. 8,262,034 was incurred on clearance of LESCO bills. Following points were observed:

1. The meter reading did not match with the number of units shown in the bill (closing reading and previous reading)
2. Most of the bills were without meter reading.
3. Some bills were hand written without electricity consumption units.

4. Advance bills amounting to Rs.1,674,441 were prepared/paid without getting approval of advance drawl from the FD.

Audit held that lapse occurred due to weak internal and administrative controls.

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, the para was kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter may be taken up with the LESCO and excess amounts claimed if any be adjusted in the next bills besides strengthening internal controls to avoid recurrence of irregularities in future.

(PDP No. 2024-0000003427_F00011)

17.4.8 Loss due to theft of transformer and electric meter-Rs. 1.20 million

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of the accounts of Director National Museum for Science & Technology Lahore for the period 2018-24, it was noticed that one transformer 50 KVA with electric meter was stolen which was installed outside the boundary. FIR was lodged with the Police. The transformer was neither recovered nor loss was got written off from the competent authority. This resulted in theft of valuable item costing at least Rs. 1.20 million.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 02.01.2025, 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 that the FIR may be pursued and loss be recovered from person(s) at fault besides strengthening of administrative controls to avoid theft in future.

(PDP No. 2024-0000003427_F00010)

CHAPTER 18

SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

18.1 *Introduction*

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

- Cabinet work, including cabinet appointments, salaries and privileges of Ministers, and all secretarial work of the cabinet including the convening of meetings
- Service rules (other than civil service rules) relating to various services, posts, and interpretations thereof
- Matters connected with all Pakistan Services and other Federal Services
- Appointment of commissions of inquiry or panels 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/equipment etc. for common use in all departments
- Absorption of surplus staff and allied matters
- Preparation of civil list of Official Gazette

Audit Profile of Services and General Administration Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	265	26	24,373.21	1,006.74
2	• Assignments Accounts • SDAs etc. (excluding FAP)	6	2	175.51	-
3	Authorities/Autonomous bodies etc. under the PAO	7	1	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the S&GA Department for the year 2023-24 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 2023-24 against the total of five grants/appropriations is given below:

(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	18,912.34	(3,045.90)	15,866.44	15,233.68	(632.76)
PC21011	42,135.77	(1,071.53)	41,064.24	40,018.23	(1,046.01)
PC21031	28.33	1,105.71	1,134.04	1,134.02	(0.02)
PC22036	44.97	(16.81)	28.16	15.73	(12.43)
PC24045	1.60	-	1.60	12.00	10.40
Total	61,123.01	(3,028.53)	58,094.48	56,413.67	(1,680.82)

Overview of Expenditure

The final budget of the S&GA Department for the year ended 30th June, 2024 was Rs. 58,094.48 million. Out of this, the actual expenditure was Rs. 56,413.67 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	61,078,043,000	56,397,940,094	(4,680,102,906)	7.66
Development	44,969,788	15,725,417	(29,244,371)	65.03
Total	61,123,012,788	56,413,665,511	(4,709,347,277)	7.70

During the year, due to supplementary grants and surrenders, this composition changed. The 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	58,066,323,296	56,397,940,094	(1,668,383,202)	2.87
Development	28,159,000	15,725,417	(12,433,583)	44.15
Total	58,094,482,296	56,413,665,511	(1,680,816,785)	2.89

Anticipated savings not surrendered

As per para 14.3 of the 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. (1,691.22) million at the close of the year 2023-24 under grants PC21010, PC21011, PC21031 and PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of the 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 2023-24 under grant PC24045 had not been got regularized so far. This was a breach of legislative control over appropriations.

18.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 20,451.80 million were raised during audit of the Services and General Administration Department. This amount includes recoveries of Rs. 7,967.83 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	10.27
2.	Recoveries and overpayments	7,967.83
3.	Procurement related irregularities	2,812.36
4.	Value for money and service delivery issues	300.78
5.	Others	8,932.69
6.	Non-production of record	427.87
Total		20,451.80

18.3 *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
22	2019-20	292	4	288	1
Total		631	159	472	25

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

The status of compliance with PAC directives in the Services & General Administration Department is not satisfactory. The department needs to improve it. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

18.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

18.4.1 Loss to Government due to issuance of 21,875 atta bags on tempered tokens-Rs. 25.49 million

Sr. No. 2(x & xi) of the SOPs for Ramzan Package 2023 circulated vide No.SO(F-1)5-32/2023-24 dated 16th March, 2023 provides that the Deputy Commissioner concerned shall depute his representatives at all the retail outlets including the trucking points. Monitoring officials shall be deputed by the district administration at flour mills and retail outlets to ensure transparency and fairness of the distribution system. 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 the audit of the Deputy Commissioner, Faisalabad for the period 2022-24, it was observed that Deputy Commissioner, Faisalabad reported to Secretary Food vide letter dated 03.06.2023 that during the distribution of free flour, 21,878 bags were issued on tempered/bogus tokens. The probe was conducted and probe report confirmed that 21,875 atta bags of 10 Kg were issued on tempered/bogus tokens causing loss to Government amounting to Rs. 25,492,187. The probe officer recommended that recovery should be made from the defaulter flour mills and action to be taken against former DFC on account of inefficiency and negligence.

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

The matter was pointed out during the month of April 2024. The management stated that detailed reply would be submitted later.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that recovery should be made from the flour mills besides initiating action against the concerned responsible for the negligence which caused loss to government.

(PDP No. 2024-0000004518_F00001)

18.4.2 *Embezzlement in land acquisition-Rs. 9.26 million*

Rule 2.33 of PFR Vol-I states that every government servant should fully realize and understand that they will be held personally responsible for any loss sustained by the government through fraud or negligence on their part.

During the scrutiny of the records of the Deputy Commissioner, Gujranwala for the financial year 2022-23, it was noted that the Government provided funds amounting to Rs. 3,748,837,288 for the acquisition of land for the Dual Carriage way GT Road from Benazir Chowk to Whando Interchange. However, the following overpayments and irregularities were observed during the audit:

- i. Excess payment of Rs. 9,260,000 was made to Muhammad Iqbal Virk who does not own any land as per report of LAC No. 7333 AC(S)/LAC dated October 24, 2023.
- ii. There was a discrepancy between the land acquired and the land on which the road was constructed.
- iii. The department had neither obtained records from the previous LAC from Highway Department nor registered any FIR against him.

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

The matter was pointed out in April 2024. The management stated that detailed reply would be given later.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

The matter should be thoroughly investigated, and recovery should be made from the individuals at fault. Disbursement should be made to the land owners after observing all formalities, in addition to obtaining records from the concerned parties and presenting them to audit for verification.

(PDP No. 2024-0000001273_F00001)

18.4.3 Double drawl of POL against single voucher-Rs. 1.01 million

Rule 2.33 of PFR Vol-1 also requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During the scrutiny of Deputy Commissioner, Lahore for the period 2023-24, it was noticed during the scrutiny of monthly summary of POL bills submitted by M/s Attock Petroleum Limited that POL claims for 3,515 liters costing Rs. 1,014,147 were claimed twice during the months of August 2023 & February, April and May 2024.

Audit is of the view that the lapse occurred due to weak administrative and financial controls.

The matter was pointed out in April 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be probed, excess paid amount be recovered besides strengthening of the internal and financial controls.

(PDP No. 2024-0000002763_F00032)

Recoveries and overpayments

18.4.4 Non-recovery/collection of government dues-Rs. 7,218.43 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 the

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

During audit of Services and General Administration Department, it was observed that recoveries of Rs. 7,218,431,609 were found outstanding on account of cost of land acquired by different agencies, head tawan, agriculture income tax, head water rate, residential electricity bills, converted commercial land, stamp duty on registration, rent of land, utility charges, penalties imposed on flour mills due to less grinding, tax withheld by banks on profits earned etc. The details are given in annexure-46.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 21.01.2025 and 23.01.2025, the para at Sr. No. 20 was kept pending for recovery. The paras at Sr. Nos. 25, 30 & 37 were kept pending for recovery to the extent of amount shown in annexure. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends fixing responsibility for non-recovery of government dues besides ensuring prompt recovery of the outstanding amounts.

18.4.5 *Unauthorized/inadmissible payment of pay & allowances- Rs. 530.22 million*

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

During audit of Services and General Administration Department, it was observed that an amount of Rs. 530,215,971 was paid on account of pay and allowances to the officers/officials which were not admissible to them under the rules. The details are given in annexure-47.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 21.08.2024 and 21.01.2025, the para at Sr. No. 7 was kept pending for advice by Finance Department. The paras at Sr. Nos. 8 & 11 were kept pending for recovery. The paras at Sr. Nos. 13 & 18 were kept pending for recovery to the extent of amount shown in annexure. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may kindly be justified with evidence or got clarified from Finance department and recovery be made accordingly from concerned and deposited into Government Treasury under intimation to audit.

18.4.6 Non-realization/collection of incidental charges from mill owners-Rs. 131.54 million

As per Sr. No.(v) of the SOPs for Ramzan Package 2023 circulated vide No.SO(F-1)5-32/2023-24 dated 16th March 2023, dealer's/retailer's profit margin, transportation cost, loading/unloading charges @ 25/10 kg bag shall be paid by the flour mills, as negotiated/recommended by the committee on deliberate on issues related to wheat. This has been incorporated in the grinding charges.

During audit of Services and General Administration Department, scrutiny of the free atta distribution scheme in Punjab (Ramzan Package 2023) revealed that incidental charges i.e., dealer's/retailer's profit margin, transportation cost, loading/unloading charges @ Rs. 25/10kg were either not collected from flour mills as per above mentioned SOPs or proper record of collection and subsequent expenditure thereof was not found maintained by the management. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00009	Collection of incidental charges without any SOPs	25,196,280
2.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00001	Non realization/collection from flour mills for arrangements of distribution of 10Kg atta bags	21,697,920
3.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00001	Less collection from flour mills for arrangements of distribution of 10Kg atta bags	20,667,030

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
4.	Deputy Commissioner, Gujranwala	2022-23	2024-0000001273_F00012	Less Payment of Transportation, Loading, Unloading Cost by Flour Mills	20,202,400
5.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00001	Non maintenance of Record of Collection of dealer's/retailer's profit margin, transportation cost, loading/unloading charges and further disbursement thereof	18,052,775
6.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00001	Non realization/collection from flour mills for arrangements of distribution of 10Kg atta bags	16,808,070
7.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00006	Irregular expenditure under free atta scheme for setting up of distribution point from amount received from DFC	8,915,718
Total					131,540,193

Audit is of the view that weak administrative controls led to non-realization of incidental charges.

The matter was pointed out from April to November-2024. Some entities noted the observations and the rest did not offer any cogent reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter be got inquired to dig out the actual facts and relevant record be produced to audit for scrutiny besides strengthening of internal controls.

18.4.7 Non/less deduction of taxes-Rs. 85.43 million

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

During audit of Services and General Administration Department, it was observed that an amount of Rs. 85,429,756 on account of Income Tax, Sales Tax, Advance tax on auction and Punjab Sales Tax etc. was either not deducted or less deducted from the payment made to suppliers and service providers. The details are given in annexure-48.

Audit is of the view that weak internal controls on taxation resulted in non/less-deduction of taxes.

The matter was further reported to the Administrative Department. In DAC meetings held on 17.01.2025 and 21.01.2025, the para at Sr. No. 10 was kept pending for compliance. The para at Sr. No. 14 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends affecting prompt recovery besides strengthening the internal controls on taxation.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2019-20, 2020-21, 2021-22 and 2022-23 vide para numbers 20.4.21, 19.4.21, 20.4.8, 17.4.6 and 21.4.2 having financial impact of Rs. 8.16 million, Rs. 70.01 million, Rs. 82.10 million Rs. 21.09 million and Rs. 460.14 million. Recurrence of the same irregularity is a matter of serious concern.

18.4.8 *Loss to government due to illegal occupancy, recovery of penal rent-Rs. 2.21 million and discrepancies in the allotment of residences*

According to the Government of the Punjab Finance Department (Monitoring Wing) Notification No.FD(M.1)1-15/82-P-J dated 15.01.2002 a government servant occupying a house un-authorizedly and illegally be charged penal rent @ 60% of his basic salary. As per Government of the Punjab Finance Department Notification No.FD(M-I)1-15/82-P-1 dated 15.01.2000, the drawl of house rent allowance was not admissible to the officers/officials to whom Government accommodation had been provided. In addition to that 5% maintenance charges were required to be deducted from their salaries.

During audit of Deputy Commissioner Muzaffargarh for the period 2021-23, it was observed that officers and officials were provided Government accommodations in colonies falling under the purview of the department.

Following observations were noticed:

1. Mr. Muhammad Anwar was allotted quarter No. E-2 in officer colony, Muzafargarh in 2001 which was illegally occupied by Mr. Ehsan Ullah Zia, Assistant of DPO office since January 2003. Penal rent and vacation of house is still pending.
2. 39 residences were allotted without following any merit and maintaining station seniority of the applicants.
3. 5% House Rent maintenance charges and House Rent deduction was not being made from the occupants.
4. Staff residing in B-2, B-7, B-9, B-10 B-13, B-18, A-2, B-4 were transferred to other stations but were in occupation of the residences irregularly.
5. Status of occupation regarding residences B-1, B-5, B-6, B-8, B14 to B-17, B-21 to 22 C-1 to C-7 was not provided by the management.

Audit is of view that weak supervisory and internal controls resulted in illegal occupancy, discrepancies in the allotment of residences and non-recovery of penal rent.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be inquired and responsibility be fixed for mismanagement of residence record as well as make serious efforts to recover outstanding amount from illegal occupant under the government rules.

(PDP No. 2024-0000001550_F00008)

Procurement related irregularities

18.4.9 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 2,799.61 million

As per Rule 4 of PPR 2014, a procuring agency 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 various formations under Services & General Administration Department, it was observed that expenditure to the extent of Rs. 2,799,614,828 (Annexure-49) was incurred on procurement of goods and services relating to different heads of accounts without observing above stated rules.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 21.01.2025, The paras at Sr. Nos. 5 & 61 were kept pending for compliance. The paras at Sr. Nos. 7, 14, 17, 18, 25, 26, 28, 30, 32, 33, 35, 36, 40, 42 (point i & ii of original para), 44, 45, 46, 48, 50, 58 were kept pending for regularization from Finance Department. The para at Sr No. 24 was kept pending for probe. The para at Sr. No. 27 was kept pending for production of record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2019-20, 2020-21, 2021-22 and 2022-23 vide para numbers 24.4.2, 19.4.8, 20.4.5, 17.4.4 and 21.4.4 having financial impact of Rs. 200.17 million, Rs. 1,034.40 million, Rs. 2,200.99 million Rs. 263.53 million and Rs 1,252,66 million. Recurrence of same irregularity is a matter of serious concern.

18.4.10 Unauthorized and doubtful expenditure from receipt of Ramzan Package-Rs. 12.75 million

As per Rule 7(1) of Punjab Treasury Rules, all moneys 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. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept apart from the Consolidated Fund or as the case may be, the Public Accounts of the Province.

As per Rule 4 of PPR 2014, a procuring agency 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 accounts of the Deputy Commissioner, Gujranwala for the financial year 2022-23, scrutiny of the record of the "Ramzan Package 2023" revealed that an amount of Rs. 12,747,200 was collected from flour mills but instead of depositing the same into the Government Treasury, the department utilized the receipts on activities related to distribution of atta. The following irregularities were further observed:

- i. Procurement process was finalized without tender.
- ii. Full payment for 28 distribution points for 28 days each was made whereas they remained functional for very few days. Moreover, the location of distribution points was not made available to audit.
- iii. Shamiana services were hired for locations established in Government buildings or marriage halls/marquees etc.
- iv. The payment to contractor was made in cash.
- v. Inspection was not carried out to verify the actual items and quantity supplied.

Audit is of the view that weak supervisory, management, and internal controls led to unauthorized and doubtful expenditures.

The matter was pointed out during the month of April 2024. The management stated that detailed reply would be given later.

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

finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000001273_F00009)

HR/Employees related irregularities

18.4.11 Non-transparent promotion/time scale promotion/regularization

According to part II of the Schedule of the Provincial Assembly of the Punjab Secretariat (Services) Rules 2019, the required age for appointment of assistant secretary in BPS-17 is between 21-30. Further, the criteria for promotion on the post of deputy secretary:(a) by promotion, on the basis of selection-on-merit, of an Assistant Secretary with 5-year service as such; or (b) by transfer of a person holding the post of (BS-18) with 5 years' experience; or (c) if no suitable person is available, by direct recruitment; or, by transfer (on deputation). Furthermore, The Provincial Assembly of the Punjab Secretariat (Services) Rules 2019 rule (17), Time scale promotion to the employees holding promotion/non-promotion posts shall be granted, on the recommendations of Departmental Promotion/Selection Committee constituted under these rules, on satisfactory completion of each seven years of service in the same scale. Moreover, as per rule 9(4) there shall be no confirmation against any temporary post.

During audit of the Provincial Punjab Assembly Lahore for the year 2022-24, it was observed that the processes related to promotions, time-scale promotions and regularization of officers were marred by various shortcomings, as outlined in the table below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity
1.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00007	Irregular promotion and re-designation of Assistant Secretary to Deputy secretary by ignoring merit

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity
2.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00011	Irregular times scale promotion to non-entitled employee.
3.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00012	Irregular regularization of an estate officer appointed on temporary basset for six month and re-design.

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

The matter was reported from September 2024 to October 2024. The management at Sr. No. 2 replied that they were granted time scale promotion on completion of 7 years service in the same scale under the provisions of rule 17 of the Provincial Assembly of the Punjab Secretariat (Services) Rules 2019 and in remaining paras management replied that the matter was placed before Finance committee.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the lapse be inquired into, besides ensuring remedial measures for seeking regularization of the lapse.

Value for money and service delivery issues

18.4.12 Ineffective service delivery of free atta to beneficiaries under Ramzan Package-Rs. 300.78 million

As per Sr. No. 3(i) & (iv) of the SOPs for Ramzan Package 2023 circulated vide No.SO(F-1)5-32/2023-24 dated 16th March 2023, the Punjab Information Technical Board (PITB) was mandated to establish a control room to monitor the distribution process, provide guidance to the districts, and troubleshoot any technical issues arising in the operation of the App developed for the Ramzan Package. The DC were required to delegate their representatives to the distribution outlets to ensure transparency in the distribution process and the updating of the inventory of distributed flour bags. Furthermore, according to Para-1 of the SOPs for Ramzan Package

2023, each of the 15.8 million households falling in the poverty score of PMT 60 of BISPs NSER Registry would receive 3 free flour bags of 10 kg each, distributed at a 70:30 ratio during the holy month of Ramzan.

During audit of Services and General Administration Department, while review of the Free Atta distribution scheme in Punjab (Ramzan Package 2023), it was noticed that campaign was ineffectively steered by the management. The distribution of bags was made without maintenance of proper record, manual issuance of flour bags was made to the beneficiaries, record in support of transportation of flour bags was not available and in few cases the distribution was not verified by the deputed staff to support the authenticity of the flour bags distributed. The details are given in annexure-50.

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

The matter was further reported to the Administrative Department. In DAC meeting held on 23.01.2025, the para at Sr. No. 4 was reduced and kept pending for recovery to the extent of amount shown in annexure. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter should be probed at administrative level to look for factual position, responsibility may be fixed against concerned and recovery be made besides strengthening of administrative and financial controls.

Others

18.4.13 Loss to Govt. due to non-auction of agricultural land and commercial properties-Rs. 3,354.14 million

As per Law & Parliamentary Affairs Department notification no. 2106-2019/753-CL(1) dated 18.09.2019, the Governor of the Punjab directed to issue following Statement of Conditions for grant of leases of certain available State agriculture lands situated within prohibited zone, Municipal limits or state Charagah land, may be leased out for temporary

cultivation with immediate effect. i. That selected agriculture state land will be leased out to bona fide landless persons in lots, for a period of three years, through open auction. ii. That District Rent Assessment Committee will determine reserve rent on basis of market rent. iii. The land shall be re-auctioned after five years. The publicity of auction shall be made in the revenue estate concerned through the customary means i.e. print media, electronic media, through beat of drum and announcement over loud speaker at least one week before the date of auction.

During audit of Services and General Administration Department, it was observed that agricultural land falling under the administrative purview was not being auctioned by the department despite issuance of directions of Law department on the subject matter since 2019. Moreover, canteen, shops, condemn vehicles and commercial properties were not auctioned after completion of all procedural formalities due to which government had sustained loss which needs justification. The details are as under:

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00013	Loss to Govt. due to non-auction of 18047 acres of agriculture land	1,582,050,000
2.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00042	Loss to Govt. due to non-auction of 11,467 acres of agriculture land.	1,143,807,520
3.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00003	Loss due to non-rented out shops constructed upon state land.	334,997,844
4.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00016	Loss due to non-auction of agricultural land.	248,500,000
5.	Assistant commissioner, Renala Khurd District Okara	2010-24	2024-0000004315_F00016	Non auction of 59 lots of state land on lease measuring 376 Acre, 03 Kanal and 18 Marlas,	18,800,000
6.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00006	Loss due to non-rented out petrol pumps constructed upon state land	15,720,000
7.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00014	Non auction of Shops through open auction resulting in loss to government	10,260,000
Total					3,354,135,364

Audit is of view that irregularity was occurred due to weak internal controls.

The matter was further reported to the Administrative Department. In DAC meetings held on 21.01.2025, the para at Sr. No. 7 was 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 2024.

Audit recommends to take action in accordance with applicable rules besides adoption of remedial measures.

18.4.14 Irregular expenditure on provision of food hampers- Rs. 1,688.34 million

Sr. No. 2 of the Guidelines for the Implementation of Nigehban Relief Package for Ramzan, 2024 provides that data of eligible beneficiary households will be provided by PITB as per parameters approved by the Government and that all Deputy Commissioners will prepare comprehensive Contingency Plans for the implementation of Nigehban Relief Package for Ramzan 2024. Sr. No. 5 provides that the distribution will start before the advent of Ramzan and will be completed within 15 days. Sr. No. 8 indicates that each food hamper will bear a QR coded sticker provided by PITB. Sr. No. 12 states that Punjab Food Authority will check quality of food items procured by DCs on sample basis. As per Sr. No. 13, Urban Unit will conduct “Third Pary Validation (TPV)” of the distribution of hampers across the province on sample basis.

During the audit of various Deputy Commissioner offices, it was noticed that an amount of Rs. 1,688,344,150 was expended on procurement of food hampers for distribution to beneficiaries but the above guidelines were not followed. The discrepancies observed by audit are detailed as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00033	Excess payment due to extra rate charged on procurement of food hampers.	79,481,500
2.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00012	1. Procurement made by calling quotations. 2. Inspection regarding Quality and quantity not made. 3. TPV reports not available. 4. No access on PITB data not provided. 5. CNIC number not matched 6. Stock entry not made etc.	661,576,486

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
3.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00011	1. Procurement made by calling quotations. 2. Inspection regarding Quality and quantity not made. 3. TPV reports not available. 4. No access on PITB data not provided. 5. CNIC number not matched 6. Stock entry not made etc.	874,762,394
4.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00001	1. As per PITB data Excess payment made to vendor due to less distribution of food hampers. 2. Food hampers not fully distributed. 3. Acknowledgments against distribution of food hampers not provided. 4. Payment made before deliverance of all food hampers. 5. Inspection regarding Quality and quantity not made etc.	72,523,770
Total					1,688,344,150

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

The matter was pointed out from March to May 2024. Some entities noted the observations for compliance and did not offer any cogent reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be probed, excess paid amount be recovered from contractors besides responsibility be fixed for not conducting quality test of food hampers and record missing in support of distribution of food hampers be provided for verification.

18.4.15 Financial mismanagement and non-observance of rules-Rs. 1,651.79 million

According to Rule 2.10(a)(1) of PFR-Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the

expenditure of his own money. Further, as per Rule 2.33 of PFR Vol-I, every Government servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant.

During audit of Services & General Administration Department, it was observed that an expenditure of Rs. 1,651,793,098 was incurred by various institutions which was impaired by lapses and internal control weaknesses. The details are given in annexure-51.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 21.01.2025 and 23.01.2025, the para at Sr. No. 2 was kept pending for compliance. The para at Sr. No. 10 was kept pending for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024. Audit recommends inquiring into the lapses followed by remedial action to take stock of the situation.

18.4.16 Irregular expenditure on fair price shops and Ramzan Nigheban Relief package-Rs. 1,479.71 million

As per para 16 of SOPs for the establishment of Agriculture Fair Price (AFP) shops for Ramzan Bazar 2021 & 2024 “while supplying to AFP shops following costs shall be deemed as valid expenditure against the provided funds. Rates mentioned against these heads are upper limits. Deputy Commissioners are expected to ensure that financial prudence is exercised while incurring these expenditures.

Overhead costs upper limit for Ramzan Bazar 2021				
1	2	3	4	5
Labour Pandi up to Rs. 20/100 Kg	Sorting cost up to Rs. 50/100 Kg (only for Potato & Onion)	Transportation cost from Mandi to AFP shop up to Rs. 50/100 Kg.	Packing costs up to Rs. 250/100 Kg.	Wastage Cost* For maintaining quality of selected items at AFP Shop

The permissible wastage cost limits on 13-selected agricultural commodities for AFP Shops are given as under;

Items	Wastage %age*
Dates, Gram Pulse & Basin	2%
Potato, Onion, Garlic, Lemon	4%
Tomato, Bottle Gourd, Lady finger, Apple & Guava	6%
Banana	10%

As per para 17 of SOPs “As mentioned above, this year 13-essential agricultural items; Potato, Onion, Tomato, Lady finger, Bottle Gourd, Dal Channa, Basin, Apple, Banana, Dates, Guava, Lemon & Garlic have been selected for Agriculture Fair Price Shops. All selected 13 items will be provided @ 25% less from prevailing retail rates at AFP Shops during Ramzan-2021 & 2024.

As per para 19 sub para iv of SOPs “Purchase Committee will purchase the required commodities on cheaper rates through negotiation with identified potential suppliers”

During audit of Services and General Administration Department for the period 2020-24, it was noticed that fair price shops were established by various Deputy Commissioner Offices during the month of Ramzan under the Ramzan Nigheban Package, 2024. Audit noticed that the district administrations did not follow the SOPs and government rules in true letter and spirit. The details are given in annexure-52.

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

When pointed out during April to November-2024, most of the formations noted the observation for compliance and the rest did not offer cogent reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter may be inquired at administrative level or regularized from the Finance department besides.

18.4.17 Blockage of public fund due to non-utilization-Rs. 682.84 million

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

During audit of the accounts of Provincial Benevolent Fund Board, Lahore for the period 2023, it was observed that an amount of Rs. 4,182,292,107 was transferred to various bank accounts maintained at BOP and NBP for payment of five benevolent fund grants i.e. Monthly, Marriage, Funeral, Scholarship and Farewell. It was further observed that a large number of eligible applicants had not drawn their amounts. As a result, an amount of Rs. 682,843,150 remained unspent. These funds were neither returned nor utilized by the applicants.

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

When the irregularity was pointed out in May 2024, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that mechanism of reconciliation of disbursement made by bank may be devised for better utilization of unspent balance available in general ledger of the bank under intimation to audit.

(PDP No. 2024-0000001350_F00009)

18.4.18 Unsatisfactory performance regarding leased out state land for cultivation-Rs 33.48 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.

During audit of the Deputy Commissioner Lodhran for the period 2020-23, it was observed that 521A-5K-10M state land were leased out till date out of 1255A-3K-10 (area not leased out 732Acre) inside Prohibited Zone viz. only 41.5% and outside the Prohibited Zone only 56A-1K-0M state land were leased out. Another 161A-0K-6M land, of which 34.11% was not leased out (104 Acre). The department had not provided the complete record and details of outstanding rent amount. Moreover only one auction file was produced to audit for scrutiny, in which Mr. Abdul Sattar was awarded the state land measuring 33K-6M on lease for the period of 5 years but as per report submitted by LRO, (required as per para 2 of advertisement that the participant is self-cultivator and owner of land not more than 4 Acre), Mr. Abdul Sattar is the owner of 5A-0K-0M and he was not eligible to participate in auction matter needs justification. (approximately value of is not leased out is Area not leased out x rate per Acre Approx., $(733A + 104A) \times \text{Rs. } 40,000 = \text{Rs. } 33,480,000$ Approx.

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

When the irregularity was pointed out in April 2024, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommended that matter may be justified besides inquiring the matter at administrative level and take serious action against responsible besides production of complete record.

(PDP No. 2024-0000001278_F00007)

18.4.19 Loss to Government due to theft and missing of flour bags-Rs. 22.92 million

As per Sr. No. 2(XIII) of SOPs for Ramzan Package 2023, police will be deputed along trucks and at designated retail points to ensure discipline and prevent any untoward incident. Further, as per Sr. No. 2 (XVI) of SOPs for Ramzan Package 2023, the release price of wheat has

been approved at par with the MSP i.e., Rs. 3900/40 kg. Moreover, as per SOPs for Ramzan Package 2023, it was decided that each of 15.8 million households falling in poverty score of PMT 60 of BISPs NSER Registry, would be provided 3 free flour bags of 10 kg each, extracted at 70-30 ratio, during the holy month of Ramzan.

During audit of Services & General Administration Department, it was observed that free flour Distribution Scheme 2023 in Punjab – Ramzan Package 2023" flour bags were looted by unknown persons and FIRs were lodged which needs to be recovered from the concerned. Furthermore, during reconciliation also observed that flour bags were found missing and less distributed. The brief of lapses is narrated as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_ F00007	Non recovery from accused nominated in FIRs for theft of 9135 flour bags	12,723,750
2.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_ F00003	Recovery from accused nominated in FIRs consisting of 3,369 flour bags	4,692,519
3.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_ F00002	Probe of missing 3600 bags	3,510,000
4.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_ F00003	Less distribution of 2040 atta bags (10 kg)	1,989,000
Total					22,915,269

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

The matter was pointed out from September 2024 to November 2024. The management at Sr. No. 3 replied that the Additional Deputy Commissioner to proceed further into the matter to get it probed/inquired to proceed further and at Sr. No. 4 replied that that DFC, Jhang, DO (IPWM) and SNA, Jhang may be conveyed by ADC (Exp) office for necessary action as per law, rules and policy and remaining entities noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility should be fixed for non-adherence of Government instructions and recovery of loss should be made from concerned under intimation to audit besides strengthening of financial and internal control system.

18.4.20 *Doubtful expenditure due to procurement of same items without availability of previous stocks-Rs. 13.13 million*

According to Rule 2.10(a)(1) of PFR-Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Further, Rule 15.16 of PFR Vol-I provides that physical verification of store and stock must be made at least once a year subject to the condition that verification is not entrusted to a person who is the custodian of stores or is not conversant with the classification of stores. Discrepancies must be properly investigated and brought to account and reported to higher authority for making good the loss if any.

During audit of the Deputy Commissioner Sargodha, for the period 2020-24, it was observed that expenditure to the tune of Rs. 13,133,600 was incurred on the procurement of various store and security items. These items are being repeatedly procured every year but physical existence of previous stocks was not known. Therefore, repeated procurement of same items in every next year despite availability of same stock of previous years is questionable.

Audit is of the view that lapse occurred due to weak supervisory and inventory controls.

The matter was pointed out in August 2024. The management did not offer any reply.

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

finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that stock register along with relevant consumption account be produced to Audit for verification.

(PDP No. 2024-0000003280_F00013)

18.4.21 Loss to government due to double payment to same persons from marriage, funeral grants and scholarships- Rs. 5.78 million

As per Rule 4(a) of The Punjab Government Servants Benevolent Fund Part II (Disbursement) Rules, 1966 Marriage grant will be paid @ Rs. 55,000 for the marriage of each daughter:

- i. to a Government Servant while in-service- and for 15 years after his/her retirement:
- ii. to the family of a retired Government servant in case his/her death occurs within 15 years of retirement for the un-expired period of 15 years from the date of retirement:
- iii. to the family of Government servant who dies while in service with no time limit.
- iv. to an invalidated retired Government servant for 15 years from the date of retirement. In case of his/her death within 15 years of retirement, to his/her family for the un-expired period of 15 years from the date of retirement

As per Rule 4(b) of the Punjab Government Servants Benevolent Fund Part II (Disbursement) Rules, 1966, funeral grant will be paid:

- i. On the death of a government servant Rs. 35,000.
- ii. On the death of a dependent member of the family of a government servant Rs. 35,000.
- iii. On the death of a Non-Gazetted Government Servant after retirement Rs. 35,000.
- iv. Provided that Application for the grant should be made within 3 years of the death, through the parent's office, which shall be submitted to the concerned Benevolent Fund Board.

Applications received after the prescribed period shall not be entertained.

During audit of Services and General Administration Department for the period 2020-24, it was observed that payment Rs. 5,778,420 of marriage grant, funeral grant and scholarships were made twice against same NIC numbers. Moreover, scholarships were disbursed to students without fulfilment of the eligibility criteria of the minimum percentage of marks required. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00037	Double payment to same persons from Marriage, Funeral grants, scholarships	2,785,000
2.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00016	Double payment to same persons from Marriage, Funeral grants, scholarships	2,348,520
3.	Deputy Commissioner , Kasur	2023-24	2024-0000003802_F00005	Recovery due to duplicate/excess payments under monthly benevolent fund and Marriage.	644,900
Total					5,778,420

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

When the matter was pointed out from April to November 2024, the management noted the observations.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility be fixed for non-adherence of government instructions besides recovery from the concerned besides strengthening of financial & supervisory controls.

18.4.22 *Leasing of the shops at irrational rent caused loss of-Rs. 3.68 million. Recovery of pending rent and annual increase-Rs. 558,654*

According to Section No. 5(2, 3, 5 & 6) of the 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. Additionally, 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 conditions such as (b) the rent not exceeding the tax assessed by the Excise, Taxation for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate.

During the audit of the accounts of DC Gujranwala for the period 2022-23, scrutiny of the record of Gujranwala Gymkhana revealed that twelve shops were leased out during 2005 for a 99-year lease for an initial lump sum payment plus Rs. 1/per sq. ft. area of the shop per year. Five shops of the Gujranwala Gymkhana were rented out. Audit observed the following irregularities:

- i. Twelve shops were leased out at unreasonable amounts ranging from Rs. 3,735 per year to Rs. 5,564 per year which need to be rationalized. As a comparison of the current rent of rental shops with the leased-out shops, the Gymkhana sustained a loss of Rs. 3,681,576 during 2022-23 only.
- ii. Lease/rent of shops Rs. 315,894 is outstanding.
- iii. Total five shops were rented out without open auction.
- iv. As per the agreement of rented five shops, their monthly rent was to be increased by 10% annually. But the management had not collected the increased rent, and they are collecting rent at the rate of the first-year rate which caused a loss to the public exchequer Rs. 242,760.

- v. Subscription of Rs. 8,262,700 of the members of the Gymkhana is outstanding.
- vi. Rent assessment certificate on PT-1 by the Excise and Taxation Department from Building Departments as required under the above Rule was not obtained.
- vii. Lease agreements were not registered with the rent registrar in violation of the above said directions of the Punjab Rented Premises Act 2009.

Audit is of the view that weak supervisory and financial controls led to irregular payment of rent of building.

The matter was pointed out in April 2024. The management stated that detailed reply would be given later.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends justifying the non-adherence to the above government instructions and seeking the condonation of the matter from the Finance Department and recover of outstanding rent and subscription. Additionally, it suggests strengthening supervisory and financial internal controls to prevent similar issues in the future.

(PDP No. 2024-0000001273_F00005)

18.4.23 Un-authorized execution of development work by 61 illegal housing schemes in the district

As per Punjab Local Government Ordinance, 2021, a person local body or Govt. shall not within the area, prepare a planning or development scheme except with the concurrence of the authority. Vide rule no. 30 of the (Default and action) of the Punjab Private Housing Societies Rules, 2022, an agency responsible for provision of utility services such as Sui Gas, Electricity, water supply, street lighting, sewerage and solid waste management shall not provide its services in an illegal society.

During audit of Services and General Administration Department it was observed that 61 housing schemes were declared as illegal by the district administration and the registry/transfer was banned in these schemes by the concerned district councils. However, the sponsors/developers performed illegal development in these schemes without the approval of District Administration. Neither any punitive action was taken against the illegal societies nor the issuance of Fard Malkiyat, Mutation was banned. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Number of housing schemes
1	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00007	Un-authorized execution of development work by illegal housing schemes	48
2	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00044	Un-authorized execution of development work by illegal housing schemes	13
Total					61

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

When the matter was pointed out from April to November 2024, the management noted the observations.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends to take action in accordance with applicable rules besides adoption of remedial measures.

18.4.24 Illegal occupation on Government land 17,662 acres

According to Section 4 of Punjab Civil Administration Act 2017, a Deputy Commissioner shall (b) coordinate the work of all the offices and public facilities in the district for purposes of integrated development, efficient use of public resources and effective service delivery; and (e)

supervise and coordinate the implementation of the policies, instructions and guidelines of the Government.

During audit of Services & General Administration Department, it was observed that government land 17662 acres was under illegal occupation of various occupants in Gujranwala, Muzaffargarh, Nankana Sahib and Bahawalpur, Sheikhupura and Multan Districts but the management failed to get the land vacated from the illegal occupants. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Land Area (Acres)
1.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00004	Non-retrieval of Illegal encroachment of State Land consisting of 14300 Acres costing	14,300
2.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00008	Non-retrieval of Illegal encroachment of State Land consisting of 1200 Acres costing	1,200
3.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00001	Non-retrieval of Illegal encroachment of State Land	1,132
4.	Deputy Commissioner Gujranwala	2022-23	2024-0000001273_F00019	Non-retrieval of state land measuring 534 acres from encroachers and failure to impose penalties.	534
5.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00004	Non-Retrieval of Encroached State land	324
6.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00006	Encroachment of 172 Acres of Government Land	172
7.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00029	Illegal occupation of Katchi Abadi lands (1211 number of houses on government land)	-
Total					17,662

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

The matter was further reported to the administrative department. In DAC meeting held on 23.01.2025, the para at Sr. No. 2 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends looking into the matter for fixing responsibility and vigorous efforts may be made to seek retrieval of state land through taking up the issue with police and judiciary.

18.4.25 Loss to Government due to non-transfer or exchange of land acres (790-Kanal 06-Marla 182 sft) pending against Pathways and Water

As per Notification 1835-2019/625-CS(II) dated 13.09.2019, issued in exercise of powers conferred under section 10 of the Colonialization of Government Land (Punjab) Act, 1912, the provincial government land under abandoned paths, passages, water courses, ponds, and certain available provincial government land falling within private housing schemes may be exchanged with accessible equal pieces and value of land in compact Private housing schemes.

During audit of the Deputy Commissioner, Gujranwala, for the financial year 2022-23, scrutiny of record of ADCR it was observed that the department has not exchanged government land measuring 790-Kanal 06-Marla 182 sft (Rs. 4,741,800,000) available in six housing societies all over Gujranwala. Audit is of the view that the said state land, in case of compact plots, can be used for public purposes and construction of office buildings, which will help alleviate the burden on the public exchequer due to the acquisition of land. This has resulted in a loss to the Government due to the non-transfer/exchange of land measuring 790-Kanal 06-Marla 182 sft of Rs. 4,741,800,000 approximately (15806 Marla @ Rs. 300000/Marla) pending against pathways and water courses in private housing societies, indicating ineffective financial controls.

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

The matter was pointed out in April 2024. The management stated that detailed reply would be given later.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that developed plots be obtained from housing societies and that the plots be used for public purposes.

(PDP No. 2024-0000001273_F00018)

Non-production of record

18.4.26 Non-production of record-Rs. 427.87 million

Section 14 of the Auditor-General's (Function, Power and Terms and Conditions of Service) Ordinance 2001 provides that 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 functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During the audit of the Deputy Commissioner, Faisalabad for the period 2022-24, the auditable record was not provided for scrutiny. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00026	Non provision of complete record of Election 2024	427,872,627
2	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00019	Record relating to auction of shops, census conducted at Faisalabad, collection of Aabiyana, State Land, Shamlot Land, Auqaf Land, Land under encroachment, Land retrieved, Land under litigation and Penalty on Retrieved Land. Land allotted to Government Offices & Government Officers/Officials. Detail of land provided to Army, Other Government Departments and Private person, record of colony/society branch, record of conversation of private property to commercial record of Sugar Cess Fund etc.	-
Total					427,872,627

Audit is of the view that due to non-production of record, the authenticity of expenditure could not be ruled out.

The matter was reported from September 2024. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that responsibility should be fixed for non-adherence of Government instructions besides production of complete record and strengthening of financial and internal control system.

18.5 PARAS TAKEN FROM SPECIAL AUDIT OF FREE ATTA RAMZAN PACKAGE, 2023

18.5.1 Non-provision of free flour bags to 2,423,585 deserving families-Rs. 7,088.99 million

According to Para 1 of the SOPs for Ramzan Package 2023 issued by the Government of the Punjab Food Department vide No. SO(F-1)5-32/2023-24 dated 16th March, 2023; the Provincial Cabinet in its 10th meeting held on 13.03.2023, decided to shift from general subsidy on flour to targeted subsidy. It was decided that each of 15.8 M household falling in the poverty score of PMT 60 of BISP's NSER Registry, would be provided 3 free flour bags of 10 kg each, extracted at 70-30 ratio during the holy month of Ramzan.

During the Special Audit of Ramzan Package, 2023, it was observed that 15.8 M families under the poverty score of PMT 60 were selected for provision of 3 free flour bags of 10 Kg each. A distribution data analysis for the BISP families revealed that in 33 districts a significant segment of deserving families i.e. 2,423,585 families (17.10 % of the selected population) could not avail benefit of free flour bags. No exit strategy for provision of free flour bags at the door steps of deserving families was available in SOPs nor evolved by the district administrations.

Audit is of the view that lapse occurred due to weak administrative and financial controls. Relief through targeted subsidy to the poor and most vulnerable segment of the society was the prime objective of the Government. 2,423,585 families (17.10 %) could not avail the benefit of subsidy of Rs 7,088,986,125 due to inadequate service delivery mechanism for free flour bags distribution.

The matter was pointed out in October 2024. The management stated that detailed reply would be submitted later.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter should be inquired besides strengthening controls to avoid recurrence of such lapses in future.

(PDP No. 2024-0000005401_F00036)

18.5.2 Loss due to non-deduction of taxes-Rs. 2.67 million

According to Section 153(1) (a & b)) of Income Tax Ordinance 2001, read with Finance Act 2020, rate of withholding tax on sale of goods is 4.5 % for filer and 6.5 % for non-filer whereas rate of withholding tax on services is 10 % for filer and 15 % for non-filer. Moreover, second schedule of Punjab Sales Tax Act 2012 provides that sales tax @16% should be deducted on services provided for specific purposes.

During the Special Audit of Ramzan Package, 2023, it was observed that the income tax and PST Rs 2,672,078 was not deducted while making payments to contractor on account of incidental charges. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Deputy Commissioner Rawalpindi	Ramzan Package, 2023	2024-0000005401_F00007	Non-deduction of income tax	1,377,281
2	Deputy Commissioner Gujrat	Ramzan Package, 2023	2024-0000005401_F00008	Non-deduction of income tax & PST	1,294,797
Total					2,672,078

Audit is of the view that lapse occurred due to weak administrative and financial controls on tax deductions.

The matter was pointed out in October 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends to recover the loss from concern and deposit it into public treasury.

18.5.3 Loss to public kitty due to un-authorized issuance of 728,370 flour bags to active tax payers-Rs. 710.16 million

According to Government of the Punjab Food Department's Notification No. SO(F-1)5-32/2023-24; dated 31.03.2023 , the provision of three bags of flour (10 Kg each) free of cost was not admissible for the citizens who: own a vehicle (except for a bike / rickshaw), have rented out a property of 5 marla & above, owners of private schools, are active taxpayers, government employees with BPS-4 and above, registered a business in Punjab Business Registration Portal, issued e-stamps of a combined stamp duty of over Rs 100,000 and paid e-abiya on a land of an area greater of equal to one Acre.

During the Special Audit of Ramzan Package, 2023, it was observed that PITB was tasked to prepare an application for distribution of flour bags for the Ramzan Package. The CNICs of the flour bag recipients were to be entered 2,423 in the IT Application developed by the PITB. A flour distribution data analysis revealed that 728,370 flour bags were issued to holders of CNICs which were active tax payers as per data available in FBR website.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

The matter was pointed out in October 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter should be inquired. Loss involved recovered and deposited into Government Account besides strengthening controls to avoid recurrence of such lapse.

(PDP No. 2024-0000005401_F00011)

18.5.4 *Loss due to un-authorized issuance of 11,204 flour bags to beneficiaries having greater scores- Rs 10.923 million*

According to Para 1 of the SOPs for Ramzan Package 2023 issued by the Government of the Punjab Food Department vide No. SO(F-1)5-32/2023-24 dated 16th March, 2023, it was decided that each of 15.8 M households falling in the poverty score of PMT 60 of BISP's NSER Registry, would be provided 3 free bags of 10 Kg each extracted at 70-30 ration during the holy month of Ramazan.

During the Special Audit of Ramzan Package, 2023, a distribution data analysis revealed that 11,204 flour bags issued to 7,336 beneficiaries having PMT score greater than 60 in violation of notified SOPs.

Audit is of the view that non adherence to relevant SOPs resulted in issuance of flour bags to non-entitled beneficiaries.

The matter was pointed out in October 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter should be inquired. Responsibility for the lapse fixed besides strengthening controls to avoid recurrence of such lapse.

(PDP No. 2024-0000005401_F00012)

18.5.5 *Issuance of flour bags to families over and above admissible limit of three flour bags-Rs. 967.47 million*

According to Para 1 of the SOPs for Ramzan Package 2023 issued by the Government of the Punjab Food Department vide No. SO(F-1)5-32/2023-24 dated 16th March, 2023, it was decided that each of 15.8 M households falling in the poverty score of PMT 60 of BISP's NSER Registry, would be provided 3 free bags of 10 Kg each extracted at 70-30 ration during the holy month of Ramazan.

During the Special Audit of Ramzan Package, 2023, a distribution data analysis revealed that as per NADRA Family ID, 992,274 flour bags were issued to 561,816 families over and above approved limit of three bags in violation of notified SOPs.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

The matter was pointed out in October, 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter should be inquired. Loss involved recovered from responsible (s) and deposited into public kitty besides strengthening controls to avoid recurrence of such lapse.

(PDP No. 2024-0000005401_F00013)

18.5.6 *Doubtful distribution of flour bags having irrelevant GPS locations-Rs. 22.49 million*

According to Para 3(iv) of the SOPs for Ramzan Package 2023 issued by the Government of the Punjab Food Department vide No. SO(F-1)5-32/2023-24 dated 16th March, 2023, the Deputy Commissioners shall depute their representative at the distribution outlets who shall ensure transparency in the process of distribution and up-dation of inventory of distributed flour bags.

During the Special Audit of Ramzan Package, 2023, a distribution data analysis revealed that in 25 districts, 23,062 flour bags were shown distributed on 168 sites with GPS Coordinates which pertains to countries like Vietnam, Columbia etc. i.e. other than Pakistani Territory.

Audit is of the view that lapse occurred due to weak administrative and financial controls.

The matter was pointed out in October 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter should be inquired. Responsibility for the lapse fixed besides strengthening controls to avoid recurrence of such lapse.

(PDP. No. 2024-0000005401_F00015)

CHAPTER 19

SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT

19.1 *Introduction*

Specialized Healthcare and Medical Education Department is responsible for delivering 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 the 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 and Medical Education Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	283	30	90,833.43	11,047.19
2	- Assignments Accounts - SDAs etc. (excluding FAP)	105	41	70,289.70	-
3	Authorities/Autonomous bodies etc. under the PAO	79	21	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Health Department for the year 2023-24 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 2023-24 against the total of three grants/appropriations is given below:

(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	2,163.69	724.72	2,888.41	2,714.88	(173.53)
PC21016	220,512.01	20,116.66	240,628.67	234,237.23	(6,391.44)
PC22036	78,502.31	12,851.35	91,353.66	85,110.39	(6,243.27)
Total	301,178.01	33,692.73	334,870.74	322,062.50	(12,808.24)

Overview of Expenditure

The final budget of Health Department for the year ended 30th June, 2024 was Rs. 334,870.74 million. Out of this, the actual expenditure was Rs. 322,062.50 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	222,675,697,000	236,952,107,255	14,276,410,255	6.41
Development	78,502,310,000	85,110,390,649	6,608,080,649	8.42
Total	301,178,007,000	322,062,497,904	20,884,490,904	6.93

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	243,517,074,774	236,952,107,255	(6,564,967,519)	2.70
Development	91,353,660,505	85,110,390,649	(6,243,269,856)	6.83
Total	334,870,735,279	322,062,497,904	(12,808,237,375)	3.82

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. (12,808.24) million at the close of the year 2023-24 under grants PC21010, PC21016 and PC22036 were not surrendered in time by the Department.

19.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 37,711.79 million were raised during audit of the Specialized Healthcare and Medical Education Department. This amount includes recoveries of Rs. 1,467.63 million as pointed out by the audit. The 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.	Reported cases of fraud, embezzlement and misappropriation	158.00
2.	Recoveries and overpayments	1,467.63
3.	Procurement related irregularities	10,646.56
4.	HR/Employee related irregularities	855.81
5.	Performance related irregularities	1,711.66
6.	Management of accounts with commercial banks	10,105.16
7.	Others	11,784.40
8.	Non-production of record	982.57
Total		37,711.79

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	0
28	2019-20	710	0	710	0
Total		4599	1812	2787	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.

Only 5 paras pertaining to year 2019-20 of Specialized Health Care and Medical Education Department as independent department were discussed. The status of compliance with PAC directives including previous years and current paras is not satisfactory. The department needs to improve it. Further, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

19.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

19.4.1 Less deposit/misuse/misappropriation of hospital receipt & stock etc.-Rs. 158.00 million

According to Rule 4.1 of PFR Vol-I, it is the primary responsibility of the departmental authorities to see that all revenues, or other debts due to the Government, which have to be brought to account, are correctly and promptly assessed, realized, and credited to the Government Account. Moreover, 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 Specialized Healthcare & Medical Education Department, it was observed that misappropriation of Rs. 158,006,923 was found in the field formations. Details are given below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00001	The hospital management collected receipts Rs. 178,074,979 (FY 2021-23) and only Rs. 38,158,619 was deposited into the bank. The balance amount Rs. 143,890,465 was not deposited for two years and nine months.	143,890,465
2.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00046	Out of share money Rs. 13,889,833 only Rs. 3,288,650 was distributed among the staff. The balanced amount neither depicted in bank statement nor found in the chest of the cashier.	10,601,183
3.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00001	Double payment of financial assistance to the widower of the late Mst. Kausar Perveen, Head Nurse.	2,500,000
4.	Jinnah Hospital, Lahore	2023-24	2024-0000002762_F00048	Closing balances of medicines were not carry forwarded and staff nurses made excess expenses than actual prescriptions.	1,015,275
Total					158,006,923

Audit is of the view that the lapse occurred due to weak supervisory and internal controls on asset management.

The matter was reported to the Administrative Department. In DAC meeting held on 22.01.2025, the para at Sr. No. 3 was kept pending

for probe. The para at Sr. No. 4 was kept pending for spot verification. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the matter be inquired at proper forum and responsibility be fixed by recovering the loss, from those held responsible besides strengthening of supervisory and internal controls on management of assets.

Recoveries and overpayments

19.4.2 Non-recovery of outstanding dues from contractors/suppliers etc.-Rs. 923.52 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 the 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 an amount of Rs. 923,521,220 was outstanding from various contractors/suppliers etc. due to non-recovery of outstanding Government dues/penalties, LD charges, risk purchases and utility charges etc. The details are given in annexure-53.

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

The matter was reported to the Administrative Department. In DAC meetings held on 28.08.2024, 25.09.2024, 13.11.2024, 14.01.2025, 15.01.2025, 16.01.2025, 20.01.2025, 22.01.2025, 23.01.2025, 28.01.2025, 29.01.2025, 30.01.2025 and 31.01.2025, the para at Sr. No. 2 was kept pending for regularization from the Finance Department and inquire the matter under PEEDA Act against the DDO and staff. The paras at Sr. Nos. 4, 8, 11, 18, 26, 32, 33, 38, 42, 61, 66, 71 & 76 were kept pending for recovery. The paras at Sr. Nos. 5 & 14 were kept pending till formulation of SOPs in the matter. The paras at Sr. Nos. 7, 10, 43, 58, 72, 73 & 74

were kept pending for probe. The paras at Sr. Nos. 13, 31, 39, 44, 54, 59, 64, 65, 67, 77 & 78 were reduced and kept pending for recovery to the extent of amount shown in annexure. The paras at Sr. Nos. 17 & 35 were kept pending for recovery and inquire the matter under PEEDA Act against the DDO and staff. The paras at Sr. Nos. 22, 24, 29, 41 & 51 were kept pending for compliance. The para at Sr. No. 36 was kept pending for recovery and factfinding report. The para at Sr. No. 56 was kept pending for recovery and compliance. The para at Sr. No. 75 was kept pending for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the stated amount be recovered from the responsible(s) besides strengthening of internal controls.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21 and 2019-20 vide para numbers 24.4.2, 19.4.3, 19.4.5, 21.4.27 and 20.4.41 having financial impact of Rs. 1,435.20 million, Rs. 313.02 million, Rs. 340.19 million, Rs. 567.67 million and Rs. 275.59 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.3 Non-recovery/deduction of inadmissible pay & allowances-Rs. 323.20 million

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that pay & allowances amounting to Rs. 323,203,391 such as Conveyance Allowance, House Rent Allowance, Dress Allowance, Mess Allowance, SEMS Allowance, Personal Allowance and stipend to PG trainees who had not completed training etc. were paid without observing admissibility criteria. The details are given in annexure-54.

Audit is of the view that weak internal controls on managing payroll payments led to drawl of irregular amounts.

The matter was reported to the Administrative Department. In DAC meetings held on 28.08.2024, 25.09.2024, 09.10.2024, 21.11.2024, 14.01.2025, 15.01.2025, 16.01.2025, 20.01.2025, 22.01.2025, 23.01.2025, 28.01.2025, 29.01.2025, 30.01.2025 and 31.01.2025, the paras at Sr. Nos. 1, 13, 16 & 32 were kept pending for regularization from the Finance Department. The paras at Sr. Nos. 5, 6, 19, 26, 31, 36 & 50 were kept pending for recovery. The paras at Sr. Nos. 7 & 37 were kept pending for clarification from Finance Department. The paras at Sr. Nos. 9, 17, 18, 20, 29, 33, 38, 44, 46, 58, 59 & 60 were reduced and kept pending for recovery of remaining amount to the extent of amount shown in annexure. The paras at Sr. Nos. 15, 30 & 61 were kept pending for compliance. The para at Sr. No. 21 was kept pending either obtaining approval from senate or amount recovered and deposited into government account. The para at Sr. No. 39 was kept pending for spot verification. The para at Sr. No. 57 was kept pending for verification of challans. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the stated amount be recovered from the concerned and deposited into Government Treasury besides strengthening internal controls on payroll.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para numbers 24.4.4, 19.4.2, 19.4.2, 21.4.4, 20.4.30 and 28.4.106 having financial impact of Rs. 455.85 million, Rs. 427.87 million, Rs. 312.44 million, Rs. 7,311.27 million, Rs. 208.63 million and Rs. 535.40 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.4 Less/non-deduction of taxation-Rs. 220.91 million

According to Income Tax Ordinance, 2001 and Punjab Sales Tax on Services Act 2012, the departments were required to deduct taxes at prescribed rates at the time of making payments to suppliers/service providers. As per Ministry of Finance and Revenue Division, Revenue Division, Government of Pakistan Notification (Sales Tax) S.R.O.179(I)/2023 dated 14th February 2023, In exercise of the powers

conferred by clause (b) of sub-section (2) of section 3 of Sales Tax Act, 1990, the Federal Government is pleased to enhance the rate of sales tax in respect of taxable goods falling within the purview of sub-section (1) of section 3 from seventeen percent under sub section (1) of section 3 of Sales Tax Act, 1990 to eighteen percent.

During audit of Specialized Healthcare & Medical Education Department, it was observed that levied taxes amounting to Rs. 220,909,206 were not withheld at source at the time of making payments to the suppliers/service providers. The details are given in Annexure-55.

Audit is of the view that weak supervisory and internal controls resulted in less/non-deduction of taxes.

The matter was reported to the Administrative Department. In DAC meetings held on 25.10.2024, 13.11.2024, 14.01.2025, 15.01.2025, 20.01.2025, 22.01.2025, 23.01.2025, 28.01.2025, 29.01.2025, 30.01.2025 and 31.01.2025, the para at Sr. No. 3 was kept pending for clarification from PRA. The paras at Sr. Nos. 4, 9, 18, 22, 23 & 30 were kept pending for recovery. The paras at Sr. Nos. 13 & 16 were kept pending for compliance. The paras at Sr. Nos. 5, 11, 17, 27 & 28 were reduced and kept pending to the extent of amount shown in annexure. The para at Sr. No. 26 was kept pending for probe. 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, 2024.

Audit recommends to get the recovery affected of stated amount and deposit the same into Government Treasury besides strengthening of supervisory and internal controls in collection of taxes.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para numbers 24.4.6, 19.4.4, 19.4.1, 21.4.31, 20.4.27 and 28.4.111 having financial impact of Rs. 180.76 million, Rs. 23.71 million, Rs. 193.94 million, Rs. 189.34 million, Rs. 251.64 million and Rs. 332.61 million. Recurrence of the same irregularity is a matter of serious concern.

Procurement related irregularities

19.4.5 Irregular purchase of LP medicine-Rs. 2,111.57 million

As per guideline for local purchase of medical/surgical disposable etc., issued by specialized medical health and education department vide No.So(P-I)/M/LP Guidelines 2023 dated 09.01.2023, at Sr. No. 02, mode of local purchase, as per the guiding principles of the Punjab procurement rules (PPR) 2014, the local purchase of medicines and surgical disposables etc. on day-to-day basis shall be process through the Punjab information technology board (PITB's) online LPDD portal from at least five or more registered LPDD vendor. Moreover, medical superintendent/Chief Executive officer as head of the procuring agency shall be responsible to implement all parameters of "Guidelines for Local Purchase of medicines and surgical disposables etc. on day-to-day basis through online PITB Portal in teaching/tertiary care Hospitals/Medical institution of Punjab" in letter and spirit.

During audit of Specialized Healthcare & Medical Education Department, it was observed that medicines worth Rs. 2,111,569,158 were procured in violation of notified Local Purchase policies. The detail is given in annexure-56.

The irregular expenditure occurred due to weak financial controls.

The matter was reported to the Administrative Department. In DAC meetings held on 28.08.2024, 23.01.2025, 28.01.2025 and 30.01.2025, the paras at Sr. Nos. 4 & 6 were kept pending for regularization from the Finance Department. The paras at Sr. Nos. 3 & 9 were kept pending for probe at Administrative Department's level. The para at Sr. No. 7 was kept pending for inquiry at Administrative Department's level. The para at Sr. No. 10 was 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, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

19.4.6 *Mis-procurement of goods and services due to violation of Punjab Procurement Rules-Rs. 1,830.64 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 Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of Rs. 1,830,642,505 was incurred on procurement of goods and services without observing above stated rules. Thus, the procurements made in violation of Punjab Procurement Rules rendered the whole expenditure irregular. The details are given in annexure-57.

Audit is of the view that lapse occurred due to non-observance of Punjab Procurement Rules.

The matter was reported to the Administrative Department. In DAC meetings held on 25.09.2024, 25.10.2024, 23.01.2025, 28.01.2025, 29.01.2025, 30.01.2025 and 31.01.2025, the paras at Sr. Nos. 1, 17 & 20 were kept pending for compliance. The paras at Sr. Nos. 5, 7 & 11 were kept pending for furnishing the renewal certificate by DRAP and maximum retail price of injection paracetamol, metronidazole & imipenem for the FY 2023-24 by DRAP. The para at Sr. No. 16 was kept pending for obtaining Form A from SECP. The para at Sr. No. 21 was kept pending for regularization from the Finance Department and inquiry under PEEDA Act against DDO and other staff. The para at Sr. No. 22 was kept pending for probe. The paras at Sr. Nos. 15, 23 & 27 were kept pending for regularization from Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para numbers 24.4.8, 19.4.8, 19.4.11, 20.4.15, 20.4.8 and 28.4.35 having financial impact of Rs. 4,808.51 million, Rs. 2,741.93 million, Rs. 1,377.05 million, Rs. 16,193.65 million, Rs. 7,225.60 million and Rs. 17,585.54 million. Recurrence of same irregularity is a matter of serious concern.

19.4.7 Irregular award of contract due to non-obtaining of performance guarantee-Rs. 1,189.67 million

As per Rule 56 of PPR, 2014 the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount. According to Rule 69 of PP Rules 2014, any violation of these rules shall be treated as mis-procurement.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure Rs. 1,189,670,773 was incurred on procurement of goods and services by non-obtaining of performance guarantee in violation of PP Rules. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PIC, Lahore	2022-24	2024-0000002749_F00061	Performance guarantee not obtained on revised contract, L.D not deducted, Inspection report was not made, etc	763,300,000
2.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00002	Award of contract of TCS warehouses by claiming exemption from prequalification of vendors, Tender was awarded without verification of performance guarantee.	238,545,000
3.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00015	Performance Guarantee in shape of CDR/Bank Guarantee was not submitted by successful bidder. Neither contract was cancelled nor imposed any penalty due to poor performance as indicated in multiple written complaints.	113,533,382
4.	Services Hospital, Lahore	2023-24	2024-0000002753_F00005	Contract for Janitorial services was awarded to the contractor who declared non-responsive due to unavailability of CDR but also declared non-responsive in minimum eligibility criteria and technical evaluation, penalty due to non payment at minimum wage rate.	43,696,825

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
5.	Services Hospital, Lahore	2023-24	2024-0000002753_F00037	Samples evaluation was made after financial comparison and lowest bidders were rejected by rejecting samples with the remarks not approved. Performance guarantee was not provided by the vendor within stipulated time.	26,416,700
6.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00018	Award of janitorial contract without obtaining performance guarantee.	4,178,866
Total					1,189,670,773

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

The matter was reported to the Administrative Department. In DAC meetings held on 16.01.2025 and 31.01.2025, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 6 was kept pending for probe at Administrative Department's level to fix responsibility. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

19.4.8 Non supply of drugs and medical equipment-Rs. 1,138.39 million

As per clause 38.2 of standard bidding document, within one week of receipt of the Contract Form, both the successful bidders and the Procuring Agency shall sign and date the contract. The Procuring Agency shall issue Purchase Order on the same date of signing of contract after ensuring the submission of bank security for execution of the contract by the Contractor. If the successful Bidder, after completion of all codal formalities shows inability to sign the Contract then their Bid Security/Contract Security to the extent of proportionate percentage shall be forfeited and the firm shall be backlisted per standard bidding document of health department clause 22.2, If the firm provide

substandard item and fail to provide the item the payment of risk purchase (which will be purchased by the indenter) the price difference shall be paid by the Firm.

During audit of Specialized Healthcare and Medical Education Department, it was observed that selected firms had not supplied lifesaving medicines and medical equipment valuing Rs. 1,138,385,465 within stipulated period of time despite several reminders. Management neither took any concrete action i.e., black listing of concerned firms nor forfeited their performance securities. Moreover, risk purchase cost was not recovered from the concerned. The detail is given in annexure-58.

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

The matter was reported to the Administrative Department. In DAC meetings held on 28.08.2024, 25.09.2024, 13.11.2024, 16.01.2025, 23.01.2025 and 30.01.2025, the paras at Sr. Nos. 3 & 7 were kept pending for recovery. The para at Sr. No. 5 was kept pending for compliance. The para at Sr. No. 10 was kept pending for probe at Administrative Department's level. The para at Sr. No. 12 was kept pending for forfeiture of performance guarantee, blacklisting of firms and complete recovery of risk purchase from Kohinoor Industries. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2021-22, 2020-21 and 2018-19 vide para numbers 24.4.26, 19.4.17, 21.4.11 and 28.4.125 having financial impact of Rs. 1,018.50 million, Rs. 1,572.23 million, Rs. 524.95 million and Rs. 10.96 million. Recurrence of same irregularity is a matter of serious concern.

19.4.9 Irregular expenditure by splitting up in violation of Punjab Procurement Rules-Rs. 878.06 million

According to Rules 9 & 12(1) 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.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure Rs. 878,057,255 (Annexure-59) was incurred on procurement of goods and services by splitting up the indents without observing procurement rules.

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

The matter was reported to the Administrative Department. In DAC meetings held on 25.09.2024, 16.01.2025, 20.01.2025, 23.01.2025 and 30.01.2025, The paras at Sr. No. 1, 5, 14 & 15 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 4 & 13 were kept pending for probe. The para at Sr. No. 6 was kept pending for compliance. The para at Sr. No. 7 was kept pending for investigation at Administrative Department's level. The para at Sr. No. 12 was kept pending for recovery. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

19.4.10 Illegal retention of performance security of contractors in commercial account and huge expenditure-Rs. 836.56 million

As per circular No.L&M(PPRA)10-01/2011 dated 20th March 2024, para 4 All the procuring agencies shall ensure that bid security/performance guarantee is immediately releases after the same is non-longer required. For the purpose, procuring agency inform the bidder or contractor concerned to collected the relevant instrument in black and

white after having release approval sought from the competent authority. The competent authorities in the procuring agencies are also advised to take disciplinary action such officers/officials who are responsible for causing unnecessary delay in release of bid security/performance guarantee.

During audit of AIMC/JHL, it was noticed that management retained performance security in commercial account and made huge expenditure Rs 836,555,833. (i.e., salary, utility bills and POL) from it in violation of above strict direction of PPRA. Moreover, it was worth mentioned to state here that despite lapse of considerable period of time i.e., one year, an amount to tune of Rs. 324,919,827 could not be recouped till the date of audit.

The lapse occurred due to weak financial and internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 29.01.2025, the para was kept pending for production of record and inquiry under PEEDA Act against DDO and other staff. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No 2024-0000002762_F00035)

19.4.11 Purchases made at exorbitant rates-Rs. 746.15 million

As per Rule 2.10(a) of PFR Vol-I requires that in incurring and sanctioning expenditure from the revenues of the province the disbursing officers and sanctioning authorities should be guided by the following fundamental canons of financial propriety: (1) Same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of

Rs. 746,145,166 was incurred on purchase of different items of store on higher rates. The detail is given in annexure-60.

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

The matter was reported to the Administrative Department. In DAC meetings held on 25.10.2024, 13.11.2024, 14.01.2025, 28.01.2025, 29.01.2025 and 30.01.2025, the paras at Sr. Nos. 1, 10, 13, 15, 18, 20, 23 & 24 were kept pending for probe. The para at Sr. No. 4 was kept pending for compliance. The paras at Sr. Nos. 7 & 8 were reduced and kept pending for recovery to the extent of amount shown in annexure. The paras at Sr. Nos. 9, 11, 14 & 19 were kept pending for recovery. The para at Sr. No. 17 was kept pending for recovery and inquiry of the matter at Administrative Department's level. The para at Sr. No. 22 was kept pending for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2021-22, 2020-21 and 2019-20 vide para numbers 24.4.11, 19.4.13, 21.4.9 and 20.4.25 having financial impact of Rs. 190.57 million, Rs. 110.24 million, Rs. 139.72 million and Rs. 67.82 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.12 Irregular expenditure on janitorial services, non-deposit of EOBI and PESSI-Rs. 658.07 million

As per Clauses I & IV of the Addendum to contract for Janitorial Services dated 01.10.2023, the service provider shall install its own Bio-Metric Machine(s) having the dual Biometric Measurements: Face & Fingerprints. Their attendance will be monitored duly by the hospital administration through biometric devices. Service Provider shall also disburse salaries through E-Channel i.e. Bank Account. E-channel Receipt

shall be a mandatory part of monthly invoice. As per the contract agreement dated 04.11.2022, the contract between the procuring agency and the service provider can be extended for one year but this extension will only be given if there is procedural delay in new tendering process for next financial year or award of contract. This extension shall be given on quarterly basis on the condition of renewal of the performance security by the service provider. The term and condition will be same as per bidding document.

During audit of Specialized Healthcare & Medical Education Department, it was observed that Janitorial & security services valuing to Rs. 658,065,225 were hired by the management in contradictions of the bidding documents. The detail is given in annexure-61.

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

The matter was further reported to the Administrative Department. In DAC meetings held on 15.01.2025, 16.01.2025, 23.01.2025, 28.01.2025, 29.01.2025 and 30.01.2025, the paras at Sr. Nos. 1 & 4 were kept pending for regularization from the Finance Department. The paras at Sr. Nos. 2, 3, 7, 12, 13, 15 & 17 were kept pending for compliance. The paras at Sr. Nos. 9 & 18 were kept pending for recovery. The para at Sr. No. 10 was kept pending for probe at Administrative Department's level to fix responsibility. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

19.4.13 Irregular expenditure without pre-qualification of firms-Rs. 639.38 million

Rule 9 of Punjab Procurement Rules, 2014 required that 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

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. The Rule-16(ibid) requires that a procuring agency, prior to floating the tenders or invitation to proposals engage in prequalification of bidders in case of procurement of expensive and technically equipment to ensure that only technically and financially capable firms or persons having adequate managerial capacity are invited to submit bids.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure Rs. 639,383,655 was incurred on procurement of goods and services without pre-qualification of firms in violation of PP Rules. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00005	Procurement of medical gases without pre-qualification	347,420,875
2	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00007	Contract of Nursing Hostels Furniture was awarded without pre-qualification process, CDRs were obtained late.	291,962,780
Total					639,383,655

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

The matter was reported to the Administrative Department. In DAC meeting held on 30.01.2025, the para at Sr. No. 1 was kept pending for regularization from the Finance Department. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

19.4.14 Non installation/functional of plant & machinery- Rs. 515.61 million

As per clause 8.1 of bidding document, ensuring storage/installation arrangements to ensure storage and installation arrangements for the intended supplies, the supplier shall inform end user

for pre-requisites well in time for proper installation. In case the supplier abides by the given time frame he shall not be penalized for delay.

During audit of Specialized Healthcare and Medical Education Department, it was observed that medical equipment worth Rs. 515,607,403 were procured from various firms but their installations were not made and the same remained non-functional, barring the service delivery to common people. The detail is given in annexure-62.

Audit is of the view that lapse occurred due to non-existence of administrative and financial controls.

The matter was reported to the administrative department. In DAC meetings held on 15.01.2025, 28.01.2025 and 29.01.2025, the paras at Sr. Nos. 2 & 8 were kept pending for compliance. The para at Sr. No. 5 was kept pending for inquiry at Administrative Department under PEEDA Act to fix responsibility. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

19.4.15 Non-replacement of expired/near to expiry stock by the firms-Rs. 51.94 million

According to the standard terms and conditions governing the respective supply orders, 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. Moreover, As WHO guidelines, 2022 for the safe disposal of expired drug, the committee will ensure that the vendor/supplier has provided replacement stocks and replacement of stock condition must incorporate in the contract and bidding document of procuring agency.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expired medicines worth Rs. 51,942,079 were not got replaced by the department.

The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00014	Non-replacement of expired stock from the firms	21,170,096
2.	Pakistan kidney and liver institute and research center	2021-24	2024-0000005523_F00013	Favor to firms by issuance near to expiry medicines by issuance of medicine to other hospital.	10,837,022
3.	DHQ Hospital. Dera Ghazi Khan	2022-24	2024-0000004517_F00026	NC Balloons of different sizes were about to expire but not replaced.	10,330,032
4.	Pakistan kidney and liver institute and research center	2021-24	2024-0000005523_F00025	Non-replacement of expired stock.	8,081,000
5.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00006	Non-replacement of expired stock from the firms	946,326
6.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00042	Non-replacement of expired medicines	577,603
Total					51,942,079

Audit was of the view that the laps occurred due to weak inter and supervisory controls.

The matter was reported to the Administrative Department. In DAC meetings held on 16.01.2025 and 30.01.2025, the para at Sr. No. 3 was kept pending for compliance. The para at Sr. No. 6 was kept pending for recovery of expired medicines or replacement of expired medicines. 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, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para numbers 24.4.38, 19.4.19, 19.4.14, 21.4.25, 20.4.09 and 28.4.133 having financial impact of Rs. 25.11 million, Rs. 259.33 million, Rs. 40.56 million, Rs. 158.78 million, Rs. 86.77 million and Rs. 30.66 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.16 Irregular procurement of coaster thirty-two-seater in violation of austerity measures-Rs. 20.60 million

According to Clause 3(1) of the austerity measures issued by the Government of the Punjab, Finance Department vide letter No.FD.SO(GOODS)44-4/2021-22 dated 25.03.2022, there shall be a complete ban on procurement of new vehicles. However, it can be procured with the prior concurrence of the Austerity committee.

During audit of Pakistan Kidney and Liver Institute and Research Centre for the financial year 2021-24, it was noticed that management purchased banned item valuing Rs. 20,600,000 (Coaster 32-Seater) in violation of austerity measures without approval of the austerity committee.

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

The matter was pointed out in November 2024. The management replied that procurement of the 32-seater coaster valued at Rs. 20.60 million was approved by the Board of Pakistan Kidney and Liver Institute & Research Center due to its critical need for patient care and staff mobility. The reply of the department is 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 issuance of reminders in November and December, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No 2024-0000005523_F00024)

19.4.17 Unauthorized expenditure on purchase of medicine below the prescribed shelf life-Rs. 19.50 million

According to Government of the Punjab, Health Department's letter No.SO(P-1)1-55/2008(Pt.-1) dated 05.01.2010, the shelf life must be up to 85% for the locally manufactured drugs and 75% for the imported drugs. The lower limit of the shelf life must be up to 80% and 70% with

imposition of 1% penalty charges of actual shortfall in shelf life below prescribed limit for locally manufactured and imported medicines 201 respectively. In case of vaccines & other biotechnical products, the stores with the shelf life up to 70% will be accepted without penalty charges and up to 60% with imposition of 1% penalty charges for actual short fall in shelf life below prescribed limit.

During audit of Specialized Healthcare and Medical Education Department, it was observed that medicine suppliers had supplied medicines with less shelf life but penalty due to short fall in shelf life amounting to Rs. 19,503,688 was not recovered from them. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DHQ Teaching Hospital, Dera Ghazi Khan	2022-24	2024-0000004517_F00003	Non recovery of less shelf life	16,834,850
2.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00038	Medicines/disposables on 27% shelf life, recovery of low shelf life and Late delivery	1,388,520
3.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00025	Non-recovery of shelf-life penalty and late delivery charges.	886,520
4.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00021	04% shelf-life recovery was imposed instead of 09%	393,798
Total					19,503,688

Weak supervisory and internal controls led the irregularity.

The matter was reported to the Administrative Department. In DAC meetings held on 16.01.2025, 20.01.2025 and 23.01.2025, the paras at Sr. Nos. 1 & 3 were kept pending for compliance. The para at Sr. No. 4 was kept pending for remaining recovery of Rs. 393,798 and issuance of policy regarding shelf life. 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, 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2020-21 and 2018-19 vide para numbers 24.4.31, 21.4.20 and 28.4.126 having financial impact of Rs. 305.71 million, Rs. 26.53 million and Rs. 11.51 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.18 Blockage of public money due to procurement without needs assessment-Rs. 10.42 million

As per rule 15.18 of PFR Vol-1, Balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. In order to ensure the observance of this rule, a periodical inspection must be made by a responsible Government servant, who must submit a report of surplus, unserviceable and obsolete stores to the authority competent to issue orders for their disposal (vide rule 15.3). The inspection must be made six monthly in the case of perishable stores, and once a year in the case of other stores, unless there be good reason to the contrary. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

During audit of PKLI, Lahore for the period 2021-24, the scrutiny of stock register revealed that 112 laptops worth Rs. 10,416,000 were still lying unused despite lapse of more than six years. Considering highly depreciable nature of IT Equipment, audit apprehend that this amount as gone wasted.

Lapse occurred due to weak monitoring and supervisory controls.

The matter was pointed out in November, 2024. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken besides seeking regularization of irregularity.

(PDP No. 2024-0000005523_F00035)

HR/Employees related irregularities

19.4.19 Irregular extension in contract of ad-hoc/temporary employees-Rs. 535.56 million

As per rule 22(2) of Punjab Civil Servant Act, 1974, the Administrative Department was competent to make appointment for one year and appointment order certifies that a requisition has been sent to Punjab Public service Commission. As per letter No.SO.RI(S&GAD)-16-6/80-Part-II dated 14.10.2001 if the Ad-hoc appointment has to be continued for more than one year the approval of the commission has to be obtained under provision to Rule 4 (ii) of the Punjab Public Service Commission (functions) Rules 1978 for extension of ad-hoc appointment beyond six months. Further, as per Supreme Court of Pakistan's ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No.SOR-III-2-2/91 dated 05.01.1995 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 Specialized Healthcare & Medical Education Department, it was observed that the staff was recruited on ad-hoc basis. However, the services of ad-hoc employees were continued by extending the period of appointment on yearly basis irregularly. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00031	Appointment/Extension of adhoc employees were made.	291,763,500
2.	Services Hospital, Lahore	2023-24	2024-0000002753_F00014	Appointment/Extension of adhoc employees were made.	222,584,006
3.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00034	Two officers were initially appointed for three months and their contract should have been extended for next nine months after their performance evaluation but the same extended for next three year irregularly.	17,850,000
4.	Jinnah Hospital, Lahore	2023-24	2024-0000002762_F00012	Appointment/Extension of adhoc employees were made.	3,360,000
Total					535,557,506

Weak supervisory and management controls led the irregularity.

The matter was reported to the Administrative Department. In DAC meeting held on 30.01.2025, the para at Sr. No. 1 was kept pending for regularization from the Finance 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 2024.

Audit recommends that responsibility be fixed for non-adherence to Government instructions besides regularization of the matter from Finance Department and to appoint the regular employees on the available sanctioned vacancies.

19.4.20 Irregular excess appointments than sanctioned posts and irregular appointments of daily wages employees- Rs. 303.69 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 publicity and properly advertising the vacancies, is violation of fundamental rights. Under the Chapter titled “Fundamental Rights” of the Constitution of Pakistan, equality of citizens and safeguard against discrimination in services has been guaranteed.

During audit of Specialized Healthcare & Medical Education Department, it was observed that appointments of various officers/officials were made over and above the sanctioned posts. Moreover, appointments were made without observing the above-mentioned criteria. The details are given as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00023	353 daily wagers were appointed without advertisement and eligibility criteria.	194,952,000
2.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00018	313 employees were appointed excess than sanctioned posts by BoG through MTI Act 2020 without need assessment.	48,864,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
3.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00017	120 employees were appointed excess than sanctioned posts by BoG through MTI Act 2020 without need assessment.	34,024,584
4.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00021	Drawl of salaries over and above sanctioned posts.	25,851,060
Total					303,691,644

Audit is of the view that the lapse occurred due to non-observance of government prescribed rules for appointments.

The matter was pointed out to the formations concerned. Most 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 convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the matter be inquired to fix responsibility against the concerned besides strengthening the administrative and financial controls.

19.4.21 Irregular payment of pay & allowances without consultation of Finance Department-Rs. 16.56 million

As per Government of the Punjab Finance Department letter No.FD(DS-COORD)11-1/2018 dated 20th August 2018 Authorities/Governing bodies/Boards of various subject entities must refrain from approving/sanctioning any expenditure relating to perks/privileges of member of the Board/Authorities/Governing Bodies or approving any regulation to this effect, being a case of conflict of interest, Matter regarding perks/privileges of member of Board/Autonomous/Governing bodies are to be submitted to the Government for approval.

During audit of Pakistan kidney and liver institute and research center, it was observed that pay and allowances amounting to Rs. 16,563,085 were paid to the contract employees appointed on Lump

sum pay package without consultation of Finance department. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Pakistan kidney and liver institute and research center	2021-24	2024-0000005523_F00037	Increase of salary on Fixed/Lump sum pay.	14,292,126
2.	Pakistan kidney and liver institute and research center	2021-24	2024-0000005523_F00036	Payment of Lump sum pay to directors without market rate analysis and consolation of finance department.	1,656,000
3.	Pakistan kidney and liver institute and research center	2021-24	2024-0000005523_F00016	Different Lump sum pay package against same post without consultation of Finance department.	614,959
Total					16,563,085

Lapse occurred due to weak financial controls on appointments.

The matter was pointed out in October, 2024. The management replied that pay package has been fixed with the approval of Board of Management. The reply of the department is not tenable as pay package was not approved with the consultation of Finance department in violation of above said instruction of Govt.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends regularization of irregularities from Finance department.

19.4.22 Irregular upgradation of posts

Sr. No. 2 of the letter No.FD(PC)2-6/77/PT-II(Provisional) 2011 provides that the existing incumbents of clinical and PHC cadre posts shall stand automatically upgraded/adjusted to the next level within the respective categories of posts, in order of seniority as one dispensation. Further, as per letter No.767-807/E.I dated 06.02.2023 issued by DG health services addressed to all Chief executive officer, District Health Authorities in the Punjab, “the Upgradation beyond one time of ASPs should be withdrawn as per direction of the Punjab Finance Department order dated 04.07.2019.

During audit of Specialized Healthcare & Medical Education Department, it was observed that officials were upgraded from BPS-5 to 16 under 4 tier formula beyond one time dispensation. The said upgradation was declared irregular by Punjab Finance Department vide orders dated 07.07.2019 endorsed by Director General Health Services Punjab, Lahore to all Chief Executive Officers in Punjab. Management neither followed the directions of DG Health Services Punjab and Finance Department nor refixed the pay of officials who were upgraded from BPS-5 to 16 under “4 tier formula” beyond one time dispensation and affect recovery of overpayment. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description
1.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00006	One hundred fifteen (115) officials were upgraded from BPS-5 to 16 under 04 tier formula beyond one time dispensation.
2.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00019	Irregular grant of two-fold Up-gradation to 26 employees selected as Paramedics Staff beyond one time dispensation.
3.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00037	One eight five (185) officials were upgraded under 04 tier formula beyond one time dispensation.
4.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00032	113 officials were upgraded from BPS-5 to 16 under four-tier formula beyond one time dispensation

Audit observed that this upgradation/regularization was executed in a manner that appears to be unlawful and potentially dishonest, as it exceeds the scope of the prescribed notification governing such promotions.

The matter was reported to the Administrative Department. In DAC meetings held on 28.08.2024, 20.01.2025 and 30.01.2025, the para at Sr. No. 2 was kept pending for compliance. The para at Sr. No. 3 was kept pending for finalization of court case. The para at Sr. No. 4 was kept pending till conclusion of inquiry committee. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends implementation of government instructions and affect recovery from concerned beside strengthening the administrative and financial controls.

Performance related irregularities

19.4.23 Deficiencies pointed out during revamping process not addressed by Building Department-Rs 1,653.87 million

According to standard bidding documents of the contract agreement, the contractor shall execute the whole and every part of work in most substantial and workman like manner both as regards to material and otherwise.

During audit of Specialized Healthcare & Medical Education Department, it was observed that revamping works for different departments of the hospitals worth Rs. 1,653,874,742 were assigned to building department. Works were not executed to the entire satisfaction of end users as certain deficiencies still exists and not removed despite repeated requests by the hospital management. The detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00047	In emergency department, floor wise suction and venture bottles was not installed, multiple air and oxygen points were not working properly, fire extinguishers and smoke detectors were not installed properly etc.	1,388,930,000
2.	Nishtar Hospital, Multan	2023-24	2024-0000005451_F00003	Various deficiencies were pointed out by inspection committee in different wards.	182,340,000
3.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00001	Without proper planning and the same was not be completed within stipulated time period due to which all the operation theatres had to be closed	82,604,742
4.	Allama Iqbal Medical College/Jinnah Hospital Lahore	2023-24	2024-0000002762_F00064	Patients suffered due to limited functional of operational theatres due to revamping without planning.	0
Total					1,653,874,742

Audit is of the view that despite heavy payments of Rs. 1,653.87 million through deposit work, building department failed to execute revamping work in different departments upto entire satisfaction of hospital management.

The matter was reported to the Administrative Department. In DAC meeting held on 28.01.2025, the para at Sr. No. 2 was kept pending

for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that repair deficiencies existed in sensitive health service delivery components be got rectified from the building departments besides strengthening controls.

19.4.24 Irregular award/extension of the service maintenance contract-Rs. 57.79 million

As per purchase agreement clause No. 33 sub clause No. 1 state that the company provides 5 years' service and parts of all equipment supplied/stated warranty including UPS batteries and further 03 years service maintenance warranty without parts also mentioned in the purchase contract. Machine was purchase in 2016 and installed in 28.10.2017 so warranty period will be started from 28.10.2017.

During audit of Nishter Hospital, Multan for the period 2023-24, it was observed that service contract amounting to Rs. 57,794,000 was awarded/extended to the contractor without evaluation of its performance. Moreover, contract for repair of maintenance of CT scan machine was awarded despite of having its warranty period.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00005	Award of service maintenance contract during warranties period.	49,506,000
2.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00009	Extension of contract of CT Scan machine despite poor performance of contractor	6,402,000
3.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00023	Extension of service maintenance contract of Laundry Machines despite several warning and show cause notices.	1,886,000
Total					57,794,000

Audit is of the view that due to maladministration contract of repair & maintenance was executed at exorbitant rates during the warranty period of maintenance

The matter was reported to the Administrative Department. In DAC meeting held on 28.01.2025, the paras at Sr. Nos. 1 & 2 were kept pending for probe. The para at Sr. No. 3 was kept pending for

regularization. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter may please be probed through investigation agencies for fixation of responsibility beside regulation from finance department.

19.4.25 Poor handling of cytotoxic drugs caused administration of expired anti-cancer drug (Injections Doxorubicin)

According to Sr. No. 4,6 & 8 of the SOPs for cytotoxic drugs preparation and dispensing department of Oncology & Radiotherapy Mayo Hospital Lahore, only qualified and competent staff is allowed to handle and prepare cytotoxic drugs. All personnel must be informed of and adhere to the procedures governing the handling of cytotoxic drugs. Adherence to these procedures will be monitored and non-compliance may result in disciplinary action. All types of cytotoxic drugs should be handled appropriately to eliminate any risk of accidental ingestion, inhalation or direct skin eye contact.

During the audit of Medical Superintendent Mayo Hospital, Lahore for the period 2023-24, it was noticed that 1,000 number Injections Doxorubicin 50 mg (Batch No. 20523010 with expiry date of May, 2024) were received from DHQ Sargodha Hospital on 09.08.2023. 999 injections (50 mg/25 ml) were issued from main store w.e.f. 17.08.2023 to 27.11.2023 to Radium Pharmacy. Another batch of 1,685 Injections Doxorubicin 50 mg (Batch No. 30317210 with expiry date of March 2025) were also issued from main store w.e.f. 27.11.2023 to 15.07.2024 to Pharmacy. On 15.07.2024, Secretary's Operation and Monitoring Unit (SOMU) Team of Specialized Healthcare Department visited Oncology Department and found more than 100 expired oncology medicine [Doxo Onko 50mg/25 ml (Exp: 30.05.2024)] from fridge of oncology medicine store prepared to be administered to oncology patients. Inventory record for 2,684 number Injections Doxorubicin (50 mg) were reviewed from where it was observed that the outflow in stock register at Radium Pharmacy was maintained without observing first expiry first out principle. The dispenser at its own level destroyed five expired injections on 15.07.2024 without involvement any authorized committee. No body

from Oncology Department paid any attention to do any inspection on regular interval to check status of medicines whether expired or in standard form for usage.

Audit is of the view that the cytotoxic drugs were required to handle by the qualified and competent staff. Deployment of human resources not well versed with standard protocol treatments for the oncology patients resulted in emergence of seven cancer patients (Daily Khabreen dated 28.07.2024) badly effected due to administration of expired anti-cancer drug.

The matter was reported to the Administrative Department. In DAC meeting held on 30.01.2025, the para was kept pending till conclusion of PEEDA inquiry. Further progress was not reported by the department till the finalization of this report.

Matter being very serious should be inquired at higher level. Responsibility for the lapse fixed. All effected oncology patients medically re-examined. Most possible remedial measures for health treatment taken to minimize the health damages caused to the oncology patients besides strengthening controls to avoid recurrence of such lapses in future.

(PDP No. 2024-0000002746_F00002)

Management of accounts with commercial banks

19.4.26 Imprudent/irregular investment-Rs. 8,072.00 million

As per Finance Department letter No.FD(W&M)1-1/70(Vol-XV) dated 11.01.2019, in order to ensure adequate profit and security of investments by Government Departments, Boards, Companies, Autonomous Bodies and Special Institutions, the competent authority approved the following: (a) Mark-up rates offered by Bank of Punjab may be compared with all Public/Private and Islamic Banks (excluding Specialized Banks, Development Finance Institutions, Microfinance Banks and Foreign Banks operating in Pakistan) having minimum Long Term „AA“ rating at the time of placement of funds as evaluated by JCR-VIS or PACRA and published by the State Bank of Pakistan.

During audit of Specialized Healthcare and Medical Education Department, it was observed that management made investment amounting to Rs. 8,072,000,000 without obtaining competitive rates in violation of above stated instruction of Finance Department. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Pakistan Kidney and Liver Institute and Research Center, Lahore	2021-24	2024-0000005523_F00033	Investment without obtaining competitive rates	7,192,000,000
2	SIMS and Allied Institutions, Lahore	2023-24	2024-0000002753_F00009	Investment without obtaining competitive rates	880,000,000
Total					8,072,000,000

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

The matter was pointed out in August 2024 management at sr. No.01 stated that investment period time was very short for approaching other banks for competitive rates and the management sr. No. 02 stated that compliance will be shown in due course of time.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends to inquire the matters at administrative legal besides irregularity got regularized from finance department.

19.4.27 Un-authorized retention of Government funds into commercial banks and non-deposit into PLAs/treasury-Rs. 1,876.52 million

According to Government of the Punjab, Finance Department's letter No.FD-DS(Coordination)/Misc./2018 dated 22.06.2018, public money must not be parked in commercial accounts. Moreover, according to Clause 17(1) of the Punjab Medical & Health Institutions Act, 2003, all receipts generated by the institutions, donation and contribution received shall be kept in Personal Ledger Account (PLA) of the institutions.

During audit of Specialized Healthcare and Medical Education Department, it was observed that contrary to above Government instructions, public money to the tune of Rs. 1,876,524,778 was parked in commercial banks instead of PLA, non-placement of funds in Bank of Punjab and irregular deposit into PLA instead of Government Treasury etc. The detail is given in annexure-63.

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

The matter was reported to the Administrative Department. In DAC meetings held on 25.09.2024, 15.01.2025 and 23.01.2025, the paras at Sr. Nos. 3 & 7 were kept pending for compliance. The para at Sr. No. 9 was kept pending to deposit the amount into Personal Ledger Account. The paras at Sr. Nos. 12 & 13 were reduced and kept pending for recovery to the extent of amount shown in annexure. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that the irregularity be got condoned from Finance Department besides transferring the said amount in Government account.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 & 2018-19 vide para numbers 24.4.20 & 28.4.90 having financial impact of Rs. 3,818.46 million and Rs. 1,092.90 million. Recurrence of same irregularity is a matter of serious concern.

19.4.28 Unauthorized deduction of withholding tax by the banks- Rs. 156.64 million

Sub-sections 1, 2 and 3 of the Section 49 of Income Tax Ordinance 2001 amended upto 30.06.2021 provides that the income of the Federal Government shall be exempt from tax under this Ordinance. The income of a Provincial Government or a Local Government in Pakistan shall be exempt from tax under this Ordinance, other than income chargeable under the head “Income from Business” derived by a Provincial Government or Local Government from a business carried on outside its

jurisdictional area and subject to sub-section (2), any payment received by the Federal Government, a Provincial Government or a Local Government] shall not be liable to any collection or deduction of advance tax.

During audit of Specialized Healthcare and Medical Education Department, it was observed that contrary to above Government instructions bank deducted/withheld income tax amounting to Rs. 156,643,650 on the profit earned. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00006	Deduction of withholding tax by the bank.	81,514,874
2.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00020	Deduction of withholding tax by the bank.	30,733,945
3.	Service Hospital, Lahore	2023-24	2024-0000002753_F00024	Deduction of withholding tax by the bank	26,227,653
4.	Sh. Zaid Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00006	Deduction of withholding tax by the bank	18,167,178
Total					156,643,650

Audit held the said deduction unauthorized which was in violation of the above-mentioned Govt. Rules.

The matter was reported to the Administrative Department. In DAC meetings held on 15.01.2025 and 28.01.2025, the paras at Sr. Nos. 1 & 4 were kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that affect recovery from the bank at the earliest and deposit into account under intimation to Audit besides strengthening of supervisory and financial controls on taxation.

Others

19.4.29 Irregular payment/creation of pending liability-Rs. 9,971.26 million

As per rule 2.10(b) (3) of PFR Vol-I states that all charges incurred are drawn and paid at once and are not held up for want of funds and

allowed to stand over to be paid from the grant of another year; that money indisputably payable is not left unpaid; and that all inevitable payments are ascertained and liquidated at the earliest possible date. As per rule 62 of the Punjab Procurement Rules, 2014 states that a procuring agency shall make prompt payments to the contractor against the invoice or running bill on satisfactory performance within the time given in the conditions of the contract which shall not exceed thirty days.

During audit of Specialized Healthcare and Medical Education Department, it was observed that contrary to above Government instructions, management has created pending liability worth Rs. 9,971,264,145. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00043	Huge financial burden for Government due to creating liabilities.	3,660,286,051
2.	DG Khan Medical College & Allied Institutions, DG Khan	2022-24	2024-0000004517_F00027	Huge financial burden for Government due to creating liabilities.	2,675,518,473
3.	PIC, Lahore	2022-24	2024-0000002749_F00049	Payment & creation of pending liability	1,481,974,252
4.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00048	Creation of pending liabilities.	1,109,279,084
5.	Children Hospital & Institute of Child Health, Multan	2023-24	2024-0000005228_F00013	Payment & creation of pending liability	122,269,602
6.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00052	Payments of pending liabilities.	850,766,475
7.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00014	Creation of pending liability	71,170,208
Total					9,971,264,145

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

The matter was reported to the Administrative Department. In DAC meetings held on 16.01.2025, 28.01.2025, 29.01.2025, 30.01.2025 and 31.01.2025, the para at Sr. No. 2 was kept pending for compliance. The para at Sr. No. 3 was kept pending for clarification from the Finance Department. The paras at Sr. Nos. 4, 5 & 6 were kept pending for regularization from the Finance Department. As regards remaining paras,

neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit observed that bills were not processed timely and delayed payment of bill beyond one year.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23 and 2018-19 vide para numbers 24.4.21, 19.4.13 and 28.4.93 having financial impact of Rs. 2,405.06 million Rs. 1,705.16 million and Rs. 1,673.56 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.30 Non-clearance of outstanding claims under SSP-Rs. 641.55 million

According to Paras 3 & 3.1 of the Guidelines notified by the Government of the Punjab, Specialized Healthcare and Medical Education Department's vide No.SO(Dev-1)25-69/2020(P-VI) dated 23rd January 2023, the Government Hospitals (GS)'s administration must be clear that the patient admitted under the SSP/UHI Program are entitled to cashless medical services. State Life will notify the hospital of error. Once, both parties have agreed to the required correction, the adjustment will be made in a claim payment within 30 days.

During audit of Specialized Healthcare and Medical Education Department for the period 2022-24, it was observed that health insurance claims valuing Rs. 641,552,780 were pending due to non-clearance of observations (like non-provision of CNIC number for the patient & head, x-ray, hospital discharge slips etc.) raised on claims by State Life Insurance Corporation of Pakistan and not cleared within stipulated period of 30 days. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PIC, Lahore	2022-24	2024-0000002749_F00020	Over deductions on Hospital Share by Insurance Company.	333,498,080
2.	Sh. Zaid Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00018	Pending by State Life Insurance Corporation due to unaddressed quires.	81,095,507

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
3.	DHQ Teaching Hospital, Dera Ghazi Khan	2022-24	2024-0000004517_F00002	Pending by State Life Insurance Corporation due to unaddressed queries.	75,579,653
4.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00015	Delay in finalization of claims under SSP.	72,765,293
5.	PIC, Lahore	2022-24	2024-0000002749_F00003	Outstanding claims from State Life Insurance Company	42,519,828
6.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00018	Procurement was through LPDD instead of establishing model pharmacy, Medicines were issued through indents without recording stock entries, etc.	18,790,670
7.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00028	205 pending cases with State Life Insurance Corporation	9,792,524
8.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00022	Pending by State Life Insurance Corporation due to unaddressed queries.	7,511,225
Total					641,552,780

Audit is of the view that delay in finalization of health insurance claims not only causing loss to public exchequer but also triggering hurdles for certain activities like procurements of medicines etc. for the treatments of patients under standard protocols of program.

The matter was reported to the Administrative Department. In DAC meetings held on 15.01.2025, 16.01.2025, 30.01.2025 and 31.01.2025, the paras at Sr. Nos. 1 & 3 were kept pending for compliance. The para at Sr. No. 2 was kept pending for recovery. The para at Sr. No. 5 was reduced and kept pending for recovery to the extent of amount shown in table. The para at Sr. No. 6 was kept pending for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that affective measures be taken for early clearance of outstanding claims against Insurance Company besides strengthening controls to avoid recurrence of such lapse.

19.4.31 Utilization of medicines and disposable items without DTL-Rs. 472.61 million

According to the Provision of Clause (i) of sub-section (3) of Section 19 of the Drug Act, 1976, one portion of sample shall be sent to the Government Analyst concerned for test and analysis. Moreover, as per clarification issued by PQCB, Punjab regarding test/analysis of medical devices dated 03.10.2023 The board regarding the subject matter was of the stem view that all sterile medical devices must be sent to respective DTLs for testing/analysis before utilization in the patients of health facilities. DTLs will perform the possible tests like physical description, extractable volume, pH & sterility etc. The Board, further authorized the Secretary PQCB to respond any such query in the light of decision already taken in such matters.

During audit of Specialized Healthcare and Medical Education Department, it was observed that contrary to above Government instructions medicine/surgical items valuing to Rs. 472,609,899 were utilized/payments were made prior DTL report. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Pakistan kidney and liver institute and research center	2021-24	2024-0000005523_F00009	Utilizing of sterile medical devices without DTL.	386,309,166
2.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00013	Medicine/surgical utilized without DTL/Batch analysis.	78,362,733
3.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00008	Payment of dialysis items was made prior to DTL report.	7,938,000
4.	Allama Iqbal Medical College and its Allied Institutions, Lahore	2023-24	2024-0000002762_F00073	Utilization of medical devices prior DTL	0
5.	PIC, Lahore	2022-24	2024-0000002749_F00035	Utilization of Disposables without DTL & failure in submission of Medicines samples for DTL	0
Total					472,609,899

Audit is of the view that laps occurred due to weak supervisory controls.

The matter was reported to the Administrative Department. In DAC meetings held on 29.01.2025 and 31.01.2025, the para at Sr. No. 4 was kept pending for compliance. The para at Sr. No. 5 was kept pending

for regularization from the Finance Department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be looked into at appropriate level, fixed responsibility against concerned besides strengthening of financial and internal controls.

19.4.32 Loss due to irregular/non-auction of canteen & parking stand-Rs. 274.55 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 Specialized Healthcare and Medical Education Department, it was observed that canteen/parking contracts for Rs. 274,553,505 were awarded to various contractors. The contracts were held irregular due to renting out free of cost, irregular auction process, auction at lowest rate etc. The detail is given in annexure-64.

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

The matter was reported to the Administrative Department. In DAC meetings held on 28.01.2025 and 29.01.2025, the paras at Sr. Nos. 1 & 9 were kept pending for probe. The para at Sr. No. 2 was kept pending for compliance. The para at Sr. No. 6 was kept pending for production of record. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the department should fix the responsibility and regularized the matter.

19.4.33 Irregular receipt of user charges without approval of Government-Rs. 157.60 million

As per Rule 3(1)I of the Punjab Medical & Health institution Rules 2003 requires that Board shall determine user charges and fees for

admission, clinical and procedural services and facilities with the prior approval of Government.

During audit of Specialized Healthcare and Medical Education Department, it was revealed that the user charges Rs. 157,596,799 were collected from the patients on account of Admission fee, ECG, X-RAY and Lab Test fees etc. at rates which were not got approved from the Government in contradiction of above rule.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00022	Unauthorized charging of enhanced hospital rates from patients without approval of the Government	115,832,745
2	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00016	Irregular receipt of user charges without approval of Government.	41,764,054
Total					157,596,799

Lapse occurred due to weak financial & supervisory control of the management.

The matter was reported to the Administrative Department. In DAC meetings held on 23.01.2025 and 30.01.2025, the paras at Sr. Nos. 1 & 2 were kept pending for compliance. Further progress was not reported till the finalization of this report.

The matter may be investigated at appropriate level besides seeking regularization from the Finance Department.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023.24, 2019-20 and 2018-19 vide para numbers 24.4.29 20.4.24 and 28.4.84 having financial impact of RS. 484.39 million, Rs. 552.92 million and Rs. 1,509.99 million. Recurrence of the same irregularity is a matter of serious concern.

19.4.34 Non-maintenance of record-Rs. 77.83 million

According to 2.32 PFR Vol-I, it is not sufficient that a government servant account should be correct to his own satisfaction. He has to satisfy not only himself but also the Accountant General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects. It is

necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any inquiry that may be made into the particulars of any case, even though such inquiry may be as to the economy or the bona fide of the transactions. It is further essential that the records of payments, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law.

During audit of DG Nursing Punjab, Lahore for the financial years 2017-23, the management vide letter No.1234/DGN dated 22.04.2024 informed that record/vouchers pertaining to the financial year 2017-18 to 2019-20 (three years) has been misplaced during two time shifting of office and not traceable at this time. Thus, the same were not made available to audit up till its closure/completion. Hence, audit was unable to give opinion regarding the authenticity/legitimacy of expenditure incurred by the management.

Weak administrative and financial internal controls led the irregularity.

The matter was pointed out to formation concerned during April 2024. The management stated that detail reply will be submitted after consultation of record.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter be got inquired and responsibility be fixed on person at fault besides provision of record to audit to apply audit checks.

(PDP No. 2024-0000001282_F00001)

19.4.35 Less receipt of medicine in wards issued from main stores-Rs. 73.08 million

According to Rule 15.2 (4) and (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless

essential and purchase and retention of store in excess of the probable requirement of the department in the future may result in loss to government through deterioration. Moreover, Rule 15.18 ibid also provides that balances of store should not be held in excess of the requirement of a reasonable period or in excess of any prescribed maximum limit.

During audit of Lahore General Hospital, Lahore, it was observed that while comparison and analysis of the data provided by the main store regarding issuance of medicine to the wards and on verification of the report of articles received from wards (duly signed by the wards in charge), it was observed that medicine valuing Rs. 73,079,646 were less received in wards.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00010	Difference between issuance of medicine from medicine store and medicine received by wards.	55,188,061
2.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00012	Difference between issuance of surgical & disposable from medicine store and medicine received by wards.	17,891,585
Total					73,079,646

Audit is of the view that lapse occurred due to weak supervisory controls on inventory management.

The matter was pointed out during November, 2024 the formation noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends to investigate the matter at appropriate level to fix responsibility for the lapses besides recovery of loss involved.

19.4.36 Irregular expenditure directly from college receipt-Rs. 40.33 million.

As per Punjab Medical & Health Institutions Act, 2003 (17)(1), Grant-in-Aid, Development Funds, all receipts generated by the Institution, donations and contributions received shall be kept in the

Personal Ledger Account (PLA) of the Institution. Amounts may be shifted to a scheduled Bank to the operated in the name of the Institution to such extent as may be allowed by the Finance Department.

During audit of AIMC & its allied institutions (Medical College) for the financially year 2023-24, scrutiny of record it was noticed that management made expenditure to the tune of Rs. Rs. 40,338,892 directly from college receipt/funds instead of making part of its PLA Budget in violation of above stated Punjab Medical & Health Institutions Act, 2003.

The lapse was occurred due to weak financial control on receipt management.

The matter was reported to the Administrative Department. In DAC meeting held on 29.01.2025, the para was kept pending for regularization from the Finance Department and inquiry under PEEDA Act against DDO and other staff. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter may be looked into at appropriate level, fixed responsibility against concerned besides strengthening of financial and internal controls.

(PDP No. 2024-0000002762_F00033)

19.4.37 Irregular expenditure due to non-approval of non-MRS items-Rs. 24.16 million

According to the instructions issued by the Finance Department, vide No.RO(Tech)FD-18-23/2004 dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rate of relevant quarter placed at website of Finance Department.

During audit of Project Director King Edward Medical University, Lahore for the year 2023-24, it was observed that management awarded different works at different costs, dates and %ages above/below TSE costs. The works were awarded to contractors with many non-scheduled

items amounting to Rs. 24,164,908. The department paid certain non-standardized items to the contractors without approval of rate analysis from the competent authority.

Audit of the view that lapse occurred due to weak financial controls on execution of work schemes.

The matter was reported to the Administrative Department. In DAC meeting held on 14.01.2025, the para was kept pending for probe. Further progress was not reported till the finalization of this report.

Audit recommends regularization of irregularity from the Finance Department.

(PDP No. 2024-0000004907_F00016)

19.4.38 Un-authorized/unjustified distribution of share money-Rs. 22.97 million

According to Rule 4.1 of PFR Vol-I, it is the primary responsibility of the departmental authorities to see that all revenues, or other debts due to the Government, which have to be brought to account, are correctly and promptly assessed, realized, and credited to the Government Account. As per Letter No.S.O.(H&D)8-19/89(P) Government of the Punjab, Health Department dated 03.09.2008, it was directed to reiterate the earlier instructions of the government and to request all the concerned to distribute the share fee to the entitled hospital staff i.e. Government share 45%, Doctors Share 35% & Para-medical staff share 20%.

During audit of Fatima Jinnah Medical University & Allied Institutions, Lahore for the period 2022-23, it was observed that the hospital management had collected a substantial receipt of Rs. 82,928,983 through various channels such as admission fees, MRI, CT scans, X-Ray and ECG etc. 45% of the total receipt was designated for transfer to the Government share into PLA while the remaining 55% was allocated to the Doctor/Paramedical staff. However, from the total receipt, an amount of Rs. 78,954,878 was not deposited into the Receipt Account. Despite this, a sum of Rs. 22,969,333 was disbursed to the Doctor/Paramedical staff during the FY 2022-23 out of advance drawl from Assan assignment account, profit of receipt account and Sehat Sahulat receipts.

Lapse occurred due to weak financial control.

The matter was pointed out to the formation concerned during March 2024. The management replied that the 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 convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that matter should be inquired, responsibility be fixed against concerned beside strengthening of administrative and financial controls.

(PDP No. 2024-0000000740_F00028)

19.4.39 Non returning back of medicines & surgical disposables issued to other hospitals on loan basis-Rs. 8.20 million

As per rule 15.18 of PFR Vol-I, balances of store must not be held in excess of the requirement of a reasonable period or in excess of any prescribed limit. According to rule 2.10(a) 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 medicines and disposable items were issued to various hospitals on loan basis. Neither the items valuing Rs. 8,200,854 were returned by the borrowing hospitals nor any other arrangement made in lieu of cost of medicine/disposable items.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00015	Medicines and disposable items were issued to various hospitals on loan basis but not returned back.	8,200,854
2.	PIC, Lahore	2022-24	2024-0000002749_F00023	Medicines and disposable items were issued to various hospitals on loan basis but not returned back.	0
Total					8,200,854

Audit is of the view that Lapse occurred due to weak administrative and financial controls.

The matter was reported to the Administrative Department. In DAC meeting held on 31.01.2025, the para at Sr. No. 2 was kept pending for compliance. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter should be inquired. Either, medicine with mandatory shelf life received back or cost of medicine recovered or loss involved written off from Finance Department besides strengthening controls to avoid recurrence of such lapses in future.

19.4.40 Loss to government by applying wrong conversion rate of liquid oxygen-Rs 8.00 million

As per Rule 15.4(1) 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 standard conversion rate of liquid oxygen from kilogram to Meter Cube (M3) is to multiply the weight in kg of liquid oxygen with 0.6998. One cubic meter of oxygen at 0o C has a density of 1.429 kg/m and would weigh 1.429 kilograms. Hence $1 \text{ M3} \div 1.429 = 0.6998$.

During audit on accounts of DHQ Faisalabad for the period 2021-23, it was observed that the supplier of the medical gases M/s Ghani Gases had supplied the liquid oxygen in kilograms according to weight scale report of delivery trucks. As the rate contracts were awarded for payments against oxygen supplied in cubic meters, the supplier's truck delivery notes recorded weight of liquid oxygen in kilograms and multiplied the kilograms with 0.7384 instead of 0.6998 to convert kilograms (kg) into cubic meters (M3). The wrong conversion resulted into overstatement of quantity of liquid oxygen resulting into overpayment of Rs. 7,997,357 to the supplier.

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

The matter was reported to the Administrative Department. In DAC meeting held on 20.01.2025, the para was kept pending for production of Government approved standard of conversion or recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the overpaid amount be recovered and deposited into Government Treasury and internal control be strengthened to avoid such lapse in future.

(PDP No. 2024-0000001345_F00001)

19.4.41 Non supply of 750 intraocular foldable lenses in lieu of illegal uplifting of expired stock-Rs. 5.63 million

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

During audit of accounts of Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot for the financial years 2021-23, it was observed that 750 expired lenses were sent to the supplier on 15.01.2021 for replacement instead of disposing of expired lenses in the light of above stated guideline regarding fate of case properties. Later on, letter for change of expired intraocular foldable lens was written from end user to supplier, whereas the fresh stock was not received yet till the date of audit. Neither any action for blacklisting nor forfeiting of performance security was made against the concerned firm. Thus, an amount of Rs. 5,625,000 (750 x 7,500 per lens) on account of intraocular foldable lenses needs to be recovered from the contractor without any delay. It is pertinent to mention here that instead of blacklisting the firm for non-replacement of intraocular foldable lenses, the department paid an amount of Rs. 848,624 during the period under audit on account of foldable lenses to M/s Trek Phamra which were purchased on quotation basis.

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

The matter was pointed out to formation concerned during May 2024. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December, 2024.

Audit recommends that recovery be made from concerned besides blacklisting of contractor and strengthening supervisory controls.

(PDP No. 2024-0000001359_F00010)

19.4.42 Loss due to non/less collection of Govt. receipt-Rs. 4.23 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. The notified rates for the MRI test in sister organization like Jinnah Hospital Lahore enforced from 2008 onward for OPD patients were Rs 2,500 (plain) and Rs 3,500 (Contrast without I/V) respectively.

During audit of Specialized Healthcare & Medical Education Department, it was observed receipt to the tune of Rs. 4,230,000 on account of hospital receipt i.e., film charges, MRI Test fee and Medical legal cases was less/not recovered/deposited. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00036	CT Scan & MRI tests free (1406 CT scan & 5096 MRI) without collection of film charges.	2,548,000
2.	Jinnah Hospital, Lahore	2023-24	2024-0000002762_F00014	Recovery due to less deposit of receipt on account of Medico Legal Examiner Fee	1,682,000
Total					4,230,000

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

The matter was reported to the Administrative Department. In DAC meeting held on 29.01.2025, the para at Sr. No. 1 was kept pending for recovery and inquire under PEEDA Act against DDO & other staff. As regards remaining para, neither any reply was received nor DAC meeting

convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that matter may be looked into at appropriate level, fixed responsibility against concerned besides strengthening of financial and internal controls.

19.4.43 *Illegal encroachment of hospital land-Rs. 2.40 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 Sheikh Zayed Medical College and Allied Institutions Rahim Yar Khan for the period 2022-24, it was observed that land valuing Rs. 2,400,000 (approximately) in front of mosque was illegally occupied by land grabbers. The management had not made stringent efforts to vacate the land/properties from illegal occupants.

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

The matter was reported to the Administrative Department. In DAC meeting held on 15.01.2025, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends to make stringent efforts to vacate the land/properties from illegal occupants.

(PDP No. 2024-0000004879_F00028)

Non-production of record

19.4.44 *Non-production of record-Rs. 982.57 million*

As per Section 14 of the Auditor-General (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or

authority hindering the audit functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department Letter No.FD(M1)III-2/87(P-III) dated 22.02.1994 provides that DDO himself will be responsible for production of record to audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/Chief Secretary.

During audit of Specialized Healthcare and Medical Education Department for the period 2021-24, the auditable record was not produced despite repeated requests. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Detail of record not produced	Amount (Rs.)
1.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00019	Complete record of different cost centers.	981,107,181
2.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00021	Complete Recruitment record.	1,461,108
3.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00002	Record of Model Pharmacy, record of burn incident occurred on 04.06.22	0
Total					982,568,289

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

The matter was reported to the Administrative Department. In DAC meeting held on 23.01.2025, the para at Sr. No. 1 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

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

CHAPTER 20

TOURISM, ARCHAEOLOGY AND MUSEUMS

DEPARTMENT

20.1 *Introduction*

Tourism in Punjab has immense potential, vigor, enthusiasm, energy, initiative, drive, passion for struggle, resilience, perseverance, creativity, and innovation to contribute in the economic growth and development of the country. It is very important to promote healthy activities throughout the province to engage our youth and for creating excellent recreational opportunities for them. Tourism is a dynamic activity as well as a vibrant industry worldwide, so it has great potential for employment in domestic as well as in international market. Tourism, Archaeology and Museums Department is envisioned to empower the youth by engaging them in healthy activities through promotion of tourism in Punjab as well as exploring, establishing and renovating the historical/cultural sites in the province in order to develop a vibrant tourism industry in the country.

Audit Profile of Tourism, Archaeology and Museums Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	12	2	478.67	160.85
2	• Assignments Accounts • SDAs etc. (excluding FAP)	1	1	26.95	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	1	1	11.03	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Tourism, Archaeology and Museums Department for the year 2023-24 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 2023-24 against the total of four grants/appropriations is given below:

(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	160.42	(43.43)	117.00	111.74	(5.25)
PC21014	376.18	(9.79)	366.39	210.16	(156.23)
PC21023	938.80	(232.03)	706.77	674.52	(32.25)
PC22036	331.76	(167.62)	164.14	141.80	(22.34)
Total	1,807.17	(452.86)	1,354.31	1,138.23	(216.08)

Overview of Expenditure

The final budget of the Tourism, Archaeology and Museums Department for the year ended 30th June, 2024 was Rs. 1,354.31 million. Out of this, the actual expenditure was Rs. 1,138.23 million. The breakup of current and development expenditure is given below:

<i>(Amount in Rupees)</i>				
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	1,475,406,000	996,426,859	(478,979,141)	32.46
Development	331,759,000	141,801,546	(189,957,454)	57.26
Total	1,807,165,000	1,138,228,405	(668,936,595)	37.02

This composition changed due to supplementary grants and surrenders. A variance of the Final Grant and Actual Expenditure is given below:

<i>(Amount in Rupees)</i>				
Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	1,190,165,000	996,426,859	(193,738,141)	16.28
Development	164,142,000	141,801,546	(22,340,454)	13.61
Total	1,354,307,000	1,138,228,405	(216,078,595)	15.95

Anticipated savings not surrendered

As per para 14.3 of the 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. (216.08) million at the close of the year 2023-24 under grant PC21010, PC21014, PC21023 and PC22036 were not surrendered in time by the Department.

20.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 11.37 million were raised during audit of the Tourism, Archaeology and Museums Department. The summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1.	Recoveries and overpayments	11.37
Total		11.37

20.3 *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 the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The Youth Affairs, Sports, Archaeology and Tourism Department was split and Tourism department was created in 2020 with scope of tourism and archaeological related business.

No para has been discussed in PAC of Tourism Department as independent department. However, the department is required to improve compliance status of relevant formations in respective paras of Youth Affairs, Sports, Archaeology and Tourism Department in table above. Further, the Department is requested to reconcile the matter with Audit Department regarding any discrepancy.

20.4 AUDIT PARAS

Recoveries and overpayments

20.4.1 Non recovery of overpayments-Rs. 11.37 million

As per para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Directorate General Archaeology Punjab, Lahore, it was observed that recoverable amounts of overpayment to the tune of Rs. 11,368,600 were not recovered. The details are given in annexure-65.

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

The matter was reported to the Administrative Department. In DAC meeting held on 13.08.2024, all the paras were kept pending for probe at Administrative Department's level for fixing responsibility and to affect recovery from the contractors. Further progress was not reported by the department till the finalization of this report.

Audit recommends that recoveries be got affected from concerned besides strengthening of the internal supervisory and financial controls.

CHAPTER 21

TRANSPORT DEPARTMENT

21.1 *Introduction*

Transport Department was established in the year 1987, previously it existed as Transport Cell in the Services, General Administration and Information Department under the supervision of the Additional Chief Secretary, Government of the Punjab. The functions of the department are as under:

- Legislation of transport policy and planning.
- Control of Punjab Provincial Transport Authority and Regional Transport Authorities in the Province, Punjab Road Transport Corporation and Urban Transport Companies established under Chapter V-A of the Motor Vehicles Ordinance, 1965.
- To plan, design, operate, regulate and establish Mass-transit system in the province.
- To grant Route Permits and fix fare/freights,
- Inspection and checking of Public Service Vehicles.
- Payment of compensation in accident cases of Private/Public sectors and allied matters.
- Policy formulation regarding student's concession and Nationalization of Road Transport.
- Inspection and certification of road-worthy vehicles.
- Maintenance/management of Public Bus Stands throughout the province.

Audit Profile of Transport Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	49	5	1,244.17	16.88
2	- Assignments Accounts - SDAs etc. (excluding FAP)	1	1	-	-
3	Authorities/Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of Transport Department for the year 2023-24 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 2023-24 against the total of six grants/appropriations is given below:

<i>(Rupees in million)</i>					
Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21007	383.77	(143.74)	240.03	232.88	(7.15)
PC21010	288.98	(29.20)	259.78	252.41	(7.36)
PC21030	19,711.39	2,479.63	22,191.02	21,635.99	(555.04)
PC22036	3,810.48	(774.50)	3,035.98	3,030.95	(5.03)
PC12043	2,516.34	(2,516.34)	-	-	-
PC13043	1,318.74	1,687.10	3,005.85	2,795.64	(210.20)
Total	28,029.70	702.95	28,732.65	27,947.87	(784.78)

Overview of Expenditure

The final budget of Transport Department for the year ended 30th June, 2024 was Rs. 28,732.65 million. Out of this, the actual expenditure was Rs. 27,947.87 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	21,702,886,000	24,916,919,147	3,214,033,147	14.81
Development	6,326,813,000	3,030,949,030	(3,295,863,970)	52.09
Total	28,029,699,000	27,947,868,177	(81,830,823)	0.29

During the year, due to supplementary grants and surrenders, this composition changed. The 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	25,696,674,000	24,916,919,147	(779,754,853)	3.03
Development	3,035,979,000	3,030,949,030	(5,029,970)	0.17
Total	28,732,653,000	27,947,868,177	(784,784,823)	2.73

Anticipated savings not surrendered

As per para 14.3 of the 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. (784.78) million at the close of the year 2023-24 under grants PC21007, PC21010, PC21030, PC22036 and PC13043 were not surrendered in time by the Department.

21.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 609.50 million were raised during audit of the Transport Department. This amount includes recoveries of Rs. 4.25 million as pointed out by the Audit. The 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.	Recoveries and overpayments	4.25
2.	Financial Matters	605.25
Total		609.50

21.3 Brief comments on the status of compliance with PAC Directives

During the previous years, the Audit Report(s) on the accounts of Government of the Punjab, Transport Department were not discussed at the PAC level. Therefore, the status of compliance with PAC directives is nil. However, the Department is requested to reconcile the matter with Audit Department regarding any discrepancy.

21.4 AUDIT PARAS

Recoveries and overpayments

21.4.1 Loss to public money on cost of advertisement-Rs. 4.25 million

As per Clause X of the Summary for the Chief Minister, Government of the Punjab submitted by Transport Department on 25.07.2014 “Government of the Punjab and BOP will share the publicity and marketing cost equally. The BOP and Information Department shall finalize the marketing plan and get it approved from the CM office”.

During audit of the Secretary Transport Department for the years 2022-24, it was observed that the Department made payment of Rs. 8,501,325 for advertisement published/aired for Apna Rozgar Scheme after obtaining the budget from Finance Department. As per project document the advertisement cost was to be shared by Bank of Punjab and Transport Department equally. While the government covered all the expenses, the 50% share of cost by the BOP was not received.

The lapse occurred due to negligence, ineffective and weak internal controls.

The matter was pointed out in November 2024. The management of the department 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 2024.

Audit recommends that the amount be recovered from the bank and deposited into the Treasury.

(PDP No. 2024-0000005514_F00009)

Financial Matters

21.4.2 *Ambiguous payment of subsidies without proper working and record-Rs. 342.30 million*

As per Rule 2.33 of PFR Vol-I, 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 the Secretary Transport Department for the years 2022-24, it was observed that the Finance Department made payments for subsidies amounting Rs. 342,297,681 through Transport Department. The Government introduced a scheme in 2015 for granting deserving people 50,000 units of vehicles (Suzuki Ravi and Bolan) through BOP for which interest was borne by Government (estimated Rs. 6,829 million) which was to be paid by the end of 2019. However, there is no record available with Department as to how many units were sold by Suzuki under this arrangement. BOP has not provided the list of vehicles that received financing under the scheme. Furthermore, an amount of Rs. 489,546,199 million was also not surrendered by Transport Department in time.

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

The matter was pointed out in November 2024. 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 2024.

Audit recommends that the matter be probed and record of beneficiaries of the scheme along with the list of vehicles being financed by BOP be obtained and made available to Audit. In addition to this, the non-surrendered amount must be regularized by FD.

(PDP No. 2024-0000005514_F00002)

21.4.3 Irregular expenditure on bus-stand without approval and misplaced spending of income earned-Rs. 182.40 million

Rule 260 of Motor Vehicle Ordinance 1969 states that “Moneys accruing to Government from administration of stand shall be devoted subject to vote of legislator, to (a). The carrying out of improvement and the provision of amenities at the stands, (b). The acquisition of sites for stands (c). Any other object which in the opinion of government conduces to the welfare of persons employed in the motor transport industry and travelling public”.

During audit of the various formations of Transport Department for the years 2022-2024, it was observed that the competent authority (Secretary) had not taken any action as prescribed above for handling the affairs of income and expenditure of General Bus Stand Jhelum, Dina, Pind Dadan Khan, Vehari and Burewala on the ground given below:

- i. Sanction of expenditure was not done by District Regional Transport Authority (DRTA)
- ii. The surplus was not transferred to government
- iii. The expenditure was made without any prior approval or sanction of legislator

Furthermore, despite having good income, these C-class stands are in dilapidated condition not even fulfilling the minimum requirement of C-class stands. The license of these stands has still not been renewed by DRTA. Details are as under:

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Secretary District Regional Transport Vehari	2016-24	2024- 0000004316 _F00001	Unjustified expenditure on bus stand without approval and ignoring the welfare of passengers	155,692,598

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
2	Secretary District Regional Transport Jhelum	2022-24	2024-0000005329_F00001	Unjustified expenditure by C Class stand without approval and non-spending of income on welfare of stands	26,710,000
Total					182,402,598

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

The matter was pointed out to the management in September 2024. 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 2024.

Audit recommends that the matter be regularized from Finance Department and steps be taken to fulfil the requirement of law i.e. income be transferred to government as prescribed in Rules. Also, it is recommended that a portion of the money earned should be spent on the maintenance of the bus stands.

21.4.4 Unjustified deduction of Income Tax, non-returning the public money deposited in Bank without approval-Rs. 80.55 million

As per Article 165(1) of the Constitution of the Islamic Republic of Pakistan: the Federal Government shall not, in respect of its property or income, be liable to taxation under any Act of Provincial Assembly and, subject to clause (2), a provincial government shall not, in respect of its property or income, be liable to taxation under Act of Parliament or under Act of the provincial Assembly of any other province. Furthermore, Article 118 of the Constitution of the Islamic Republic of Pakistan states that “All revenues received by the Provincial Government, all loans raised by that Government, and all moneys received by it in repayment of any

loan, shall form part of a consolidated fund, to be known as the Provincial Consolidated Fund”.

During audit of the Secretary Transport Department for the years 2022-24 for the financial year 2023-24, it was observed that an amount of Rs. 80,545,310 was deposited into bank account. Whereas Rs. 75,017,202 was transferred from this account without any approval of competent authority, to an unknown account. Income Tax was also withheld without justification. The detail is as under:

Sr. No	PDP No.	Nature of Irregularity	Amount (Rs.)
1	2024-0000005514_F00004	Non returning the amount deposited in Escrow Account Rs. 12,650,831, expenditure without approval and deduction of Income Tax	75,017,202
2	2024-0000005514_F00008	Unjustified deduction of Income Tax from Escrow Account	5,528,108
Total			80,545,310

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

The matter was pointed out to the management in November 2024. 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 2024.

Audit recommends that:

1. Amount deposited in the bank account be deposited back into Treasury.
2. Recovery of Income Tax deducted.
3. Approval/record for transfer of Rs. 75,017,202 be shown to audit along with proper justification for such lapse.

CHAPTER 22

YOUTH AFFAIRS AND SPORTS DEPARTMENT

22.1 *Introduction*

Youth Affairs and Sports 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 promoting sports culture in Punjab. The tourism component is responsible for developing and promoting 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 for protecting the heritage of Pakistan located in Punjab through archaeological explorations, recoveries, documentation, and exhibition of materials and artifacts.

Audit Profile of Youth Affairs and Sports Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)	Revenue/Receipts Audited 2023-24 Ph-II & 2024-25 Ph-I (Rs. in million)
1	Formations	50	2	721.63	-
2	- Assignments Accounts - SDAs etc. (excluding FAP)	2	1	26.95	-
3	Authorities/Autonomous bodies etc. under the PAO	1	0	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of the Youth Affairs and Sports Department for the year 2023-24 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 2023-24 against the total of two grants/appropriations is given below:

<i>(Rupees in million)</i>					
Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	1,978.75	(26.90)	1,951.85	1,862.41	(89.44)
PC22036	3,230.85	(482.07)	2,748.78	2,319.38	(429.40)
Total	5,209.60	(508.97)	4,700.63	4,181.79	(518.84)

Overview of Expenditure

The final budget of the Youth Affairs and Sports Department for the year ended 30th June, 2024 was Rs. 4,700.63 million. Out of this, the actual expenditure was Rs. 4,181.79 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	1,978,752,000	1,862,409,237	(116,342,763)	5.88
Development	3,230,847,000	2,319,378,292	(911,468,708)	28.21
Total	5,209,599,000	4,181,787,529	(1,027,811,471)	19.73

This composition changed due to supplementary grants and surrenders. A variance of the 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	1,951,850,000	1,862,409,237	(89,440,763)	4.58
Development	2,748,779,000	2,319,378,292	(429,400,708)	15.62
Total	4,700,629,000	4,181,787,529	(518,841,471)	11.04

Anticipated savings not surrendered

As per para 14.3 of the 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. (518.84) million at the close of the year 2023-24 under grant PC21010 & PC22036 were not surrendered in time by the Department.

22.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 163.22 million were raised during audit of the Youth Affairs and Sports Department. This amount includes recoveries of Rs. 91.60 million as pointed out by the audit. The 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.	Recoveries and overpayments	91.60
2.	Others	71.62
Total		163.22

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	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.	2021-22	89	21	68	24
Total		246	104	142	42
Note: The Audit Report years missing in the above table were either due to non-inclusion of the subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The Youth Affairs, Sports, Archaeology, and Tourism Department was split in 2020. Resultantly, the Youth Affairs and Sports Department became a distinct department.

No para has been discussed in PAC of Youth Affairs and Sports Department as a separate department. However, the department is required to improve the compliance status of relevant formations in respective paras of the Youth Affairs, Sports, Archaeology, and Tourism Department in the table above. Further, the department is requested to reconcile the matter with the Audit Department regarding any discrepancy.

22.4 AUDIT PARAS

Recoveries and overpayments

22.4.1 Overpayment due to incorrect application of rates-Rs. 79.57 million

As per Finance Department instructions vide No. RO(Tech)FD-18-23/2004 dated 21.09.2004, rate analysis for 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 rate of relevant quarter placed at website of Finance Department.

According to Para 9(i) of chapter 18.1 of book of specifications 1967 execution of work, the dismantled material is the property of the government, it should either be recovered from contractor as credit of dismantled material or it should be counted, measured and recorded for open auction.

During audit of Project Director, PMU, Sports Board Lahore for the FY 2022-23, it was observed that Rs. 79,569,753 was overpaid to the contractors on account of application of incorrect rates in violation of above stated rules. The details are given in Annexure-66.

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

The matter was reported to the Administrative Department. In DAC meeting held on 06.02.2025, the para at Sr. No. 1 was kept pending for production of record and obtaining advice from Finance Department. The para at Sr. No. 2 was kept pending for compliance. The paras at Sr. Nos. 3, 5, 7, 8 & 14 were kept pending for sending rate analysis to Finance Department for clarification. The paras at Sr. Nos. 4, 12, 13, 15, 16 were kept pending for probe. The paras at Sr. Nos. 6, 11 & 17 were kept pending for recovery of scaffolding. The paras at Sr. Nos. 9, 18 were kept pending for recovery. The para at Sr. No. 10 was kept pending for provision of test report of sand and invoices of purchasing of harrow/

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

Audit recommends fixing responsibility for non-recovery of government dues besides ensuring prompt recovery of the stated amounts.

22.4.2 Un-authorized Payment of Allowances and misuse of POL - Rs. 12.03 million

As per clarification of Finance Department vide U.O.No.F.D.SR-II/9-83/2022 dated 14.11.2022, Technical Allowance is not admissible to an officer posted in project when he is receiving Incentive Allowance, in the light of Para-2 of policy letter of Incentive Allowance issued by Finance Department bearing No.FD.SR-II/9-131/2020 dated 05.10.2022. Furthermore, as per notification of Finance Department vide No.F.D.SR-II/9131/2020 dated 05.10.2022, the in-service regular Government Servants so appointed/ posted in Projects, Programs, Policy Units/ Companies/ Authorities/ Foundations/ Commissions, against non-cadre posts, shall be entitled to receive Incentive Allowance in addition to their salary as per revised rates subject to approval from Selection Board.

During audit of Project Director, Project Management Unit, Sports Board, for the FY 2022-23, it was observed that an amount of Rs. 12,028,780 was paid on account of pay and allowances, and misuse of POL facility, which were not admissible to officials/ officers. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PD, PMU, Sports	2022-23	2024-0000001347_F00042	Excess payment of Incentive Allowance	3,600,000
2.	PD, PMU, Sports	2022-23	2024-0000001347_F00044	Inadmissible Technical Allowance	2,081,790
3.	PD, PMU, Sports	2022-23	2024-0000001347_F00045	Using POL in private vehicles	4,709,720
4.	PD, PMU, Sports	2022-23	2024-0000001347_F00048	Govt. vehicle for staff on lump-sum package	1,637,270
Total					12,028,780

Audit is of the view that unauthorized payments were made due to non-observance of government instructions and weak internal controls.

The matter was reported to the Administrative Department. In DAC meeting held on 06.02.2025, the paras at Sr. Nos. 1 & 2 were kept pending for recovery. The paras at Sr. No. 3 & 4 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 stated amount be recovered from the concerned and deposited into Government Treasury besides strengthening of internal controls.

Others

22.4.3 Irregular payment due to non-compliance of TORs/ agreement - Rs. 71.62 million

As per Sr. No. 5 of TOR, the resident engineer (Asian Consultancy Firm) will quote fee for residential supervision on input of work done basis. As per Sr. No. 6.2 of general conditions of contract: “Remuneration will be determined on the basis of time, actually spent by the personnel in performance of the duties (travel detail etc.)”. Further, it was the responsibility of the consultant to submit the client-itemized statements accompanied by copies of receipted invoices, vouchers and other supporting documents required to justify the payments. No provision was provided in the PC-I for hiring of short-term consultant-firms for training and capacity-building of project employees, nor was administrative approval from the higher forum sought.

During audit of Project Director, Project Management Unit, Sports Board, for the FY 2022-23, it was observed that payments of Rs. 68,740,116 were made to personnel without considering work done/performed. Simultaneously, expenditure of Rs. 2,880,000 was incurred on hiring of consultant firms for supervision of ADP schemes. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	PD, PMU, Sports Board	2022-23	2024-0000001347_F00046	Payment without considering work done/performed	68,740,116

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
2	PD, PMU, Sports Board	2022-23	2024-0000001347_F00047	Hiring of short-term consultant firm without any need/provision of PC-I	2,880,000
Total					71,620,116

Audit is of the view that the lapse occurred due to non-observance of terms and conditions of agreement/ TORs.

The matter was reported to the Administrative Department. In DAC meeting held on 06.02.2025, the paras at Sr. Nos. 1 & 2 were kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter be probed into and responsibility should be fixed besides seeking regularization from the Finance Department.

CITIZEN PARTICIPATORY AUDIT



CHAPTER 23

CITIZEN PARTICIPATORY ADUIT OF ADDITIONAL DIRECTOR LIVESTOCK, VEHARI 2023-24

1. INTRODUCTION

The Livestock and Dairy Development Department (L&DD) was established in 1973 comprised of three attached departments: Director General (Extension), Director General (Research), and Director General (Productions). The livestock industry contributes significantly in Pakistan's economy, by supporting farmers. The industry includes dairy, poultry and meat production. It is a growing sector that employs thousands of landless poor, subsistence and semi-subsistence small farmer families, playing pivotal role in food production and contributing significantly to the health, nutrition, and well-being of both rural and urban consumers.

Despite the growing importance of the livestock sub-sector, there has been insufficient focus on analyzing its achievements, challenges, and future prospects in national development plans. In Pakistan, data related to livestock is often unavailable or in scattered form, which impedes planning and growth in this critical sector. The L&DD Department, Punjab, provides various services to the livestock sector through its extensive field infrastructure.

Agriculture contributes 21% to Pakistan's GDP, employing 46% of the labor force, with livestock accounts for 56% of the agricultural output, and generates 14% of foreign exchange.

The Citizen Participatory Audit (CPA) of the Additional Director Livestock, Vehari was selected on the basis of complaint received by the Department of the Auditor General of Pakistan (DAGP) of a citizen regarding non delivery of vaccination and treatment services to the farmers.

This audit aims to evaluate the effectiveness of the department's service delivery, compiling the performance of the Additional Director

Livestock (ADL) office during the years 2019-2024. The report serves as a useful reference for planners, advisors, extension workers, and researchers in the livestock sector.

RESOURCES

a) Financial

(Amount in Rupees)

Budget and expenditure of ADL, Vehari for the period From 2019-20 to 2023-24						
Sr. No.	Year	Cost Center	Budget (Rs.)	Expenditure (Rs.)	Saving (Rs.)	Excess (Rs.)
1	2019-20	VR5320	179,663,700	179,022,809	1,233,675	559,204
2	2020-21	VR5320	164,155,100	160,975,422	3,276,670	96,759
3	2021-22	VR5320	157,709,000	168,831,705	340,695	11,448,609
4	2022-23	VR5320	215,812,939	215,979,700	77,457	244,218
5	2023-24	VR5320	223,448,278	222,248,791	1,530,806	4,160
Total			940,789,017	947,058,427	6,459,303	12,352,950

b) Human

Field staff placing as on 19.08.2024					
Sr. No.	Name of post	BS	Sanctioned	Filled	Vacant
1	APO	19	4	0	4
2	SVO	18	12	12	0
3	VO	17	15	15	0
4	VA	9	156	112	44
5	AIT	9	41	37	4
Total			228	176	52

c) Institutions

Tehsil Wise Detail of Veterinary Hospitals/Dispensaries/ Centre in District Vehari				
Name of Tehsil	CVH	CVD	CVC	Total
Vehari	5	9	3	17
Mailsi	9	14	0	23
Burewala	9	10	1	20
Total	23	33	4	60

2. AUDIT OBJECTIVES

The Citizen Participatory Audit (CPA) of the Additional Director Livestock, Vehari, was conducted with the following objectives:

- To analyze the level of satisfaction among the community regarding the services provided by the entity.
- To assess the participation and interaction of the community with the Additional Director Livestock, Vehari.
- To determine whether resources (such as vaccination, treatment, and field services) were properly allocated by the ADL Vehari to the citizens.
- To provide recommendations for improving the department's performance and service delivery.

3. AUDIT SCOPE AND METHODOLOGY

Audit Scope

Citizen Participatory Audit (CPA) aims to increase public involvement, accountability and transparency in the oversight of government spending and public service delivery.

The scope of Citizen Participatory Audit includes:

- **Service Delivery:** Assessing whether services provided (preventive, diagnostic and treatment) meet the quality, coverage accessibility and performance standards promised.
- **Community Impact and Satisfaction:** Gauging the impact on and satisfaction of the local community or beneficiaries.
- **Resource Allocation and Efficiency:**
 - Determine whether the allocation of resources to the district's community is proportional to the livestock population.

- Assess the efficiency of resource utilization and if there is any misuse or waste of funds.
- **Compliance with Policies and Regulations:** Verifying that programs/services comply with relevant policies, laws, and regulations.

Audit Methodology

CPA was conducted by utilizing following methodologies:

- ***Review of documentation***

Various documents were reviewed to understand the entity and its affairs of business. Organizational structure was particularly analyzed to assess the internal controls.

- ***Risk Assessment***

Risks were assessed based on various sources of information including complaints, discussion with farmers, members of organization etc. After identification of risks their probability and impact was analyzed to prioritize the questions for survey.

- ***Survey, data gathering & field visits***

The survey was conducted by distributing the sample to the whole district, to make it true representative of the overall population of the community. Fifty survey forms were distributed to ensure that the factual position is obtained from the results which does not deviate too much with the actual position.

- ***Data Analysis***

The results of the survey were evaluated to conclude various aspects reflected in the questionnaires. Soft record of SPMS-9211 was also compared with manual record to ascertain the true picture regarding service delivery to the community. Questionnaire was developed keeping in mind to analyze the service delivery of the department as per citizens expectations.

4. AUDIT FINDINGS

Audit findings and recommendations are divided into two segments i.e., Organization & Management and Monitoring & Evaluation which have briefly been drafted in shape of audit observations hereunder.

4.1 Uploading of fake data of farmers on 9211-SPMS System

Director (P&E). L&DD department Punjab, Lahore issued letter vide no. 202 dated 23.02.2023, In charge of CVH/CVD (VO/SVO/APVO) shall ensure 100% uploading of services being rendered to the public on SPMS-9211 and to verify with the manual record on weekly basis. DDL and ADL monitor the SPMS-9211 dashboards on daily basis and verify 10% and 5% data of the institutes under their jurisdiction on weekly basis respectively. Further, Divisional Director monitor the 9211 on daily basis and verify 3% data of the institutes under their jurisdiction on weekly basis.

During the Citizen Participatory Audit (CPA) of the Additional Director Livestock, Vehari, for the period 2019-24, a review was conducted to verify data from the 9211-SPMS system against manual records. A sample of 21 farmers was selected for comparison in the district. According to the 9211-SPMS system, these farmers were recorded as having received 3,140 various services, including 56,749 doses of vaccines, as of June, 2024. However, only 301 service entries (9.59%) and 1,752 vaccine doses (3.09%) could be confirmed through manual records. The remaining 2,839 service entries (90.41%) and 54,997 vaccine doses (96.91%) had no corresponding verification in the manual records. The audit concluded that the 2,839 unverified service entries, including 54,997 vaccine doses, appeared to be fabricated. This depicts that the vaccines and services recorded in the 9211-SPMS system were not actually provided to farmers, and the medicines and vaccines listed as consumed were likely either sold, misused, or destroyed by the dealing staff of the department. Consequently, this could adversely impact animal health and harm the livelihoods of farmers.

The audit is of the view that this lapse occurred due to weak internal controls in the system and mismanagement by the staff of the livestock department.

The matter was reported to the Administrative Department. In DAC meeting held on 08.01.2025, the para was kept pending for probe. Further progress was not reported till the finalization of this report.

The audit recommends a thorough independent investigation to determine responsibility and take disciplinary action against those found accountable. In addition to this, cleansing of 9211-SPMS system may be carried out for removing fraudulent data entries.

(PDP No. 2024-0000003291_F00016)

4.2 Doubtful/Fake vaccination service to livestock farmers in SPMS-9211



As per letter issued by Director (P&E). L&DD department Punjab, Lahore vide no. 202 dated 23.02.2023, In charge of CVH/CVD (VO/SVO/APVO) shall ensure 100% uploading of services being rendered to the public on SPMS-9211 and to verify with the manual record on weekly basis. DDL and ADL monitor the SPMS-9211 dashboards on daily basis and verify 10% and 5% data of the institutes under their jurisdiction on weekly basis respectively. Further, Divisional Director monitor the 9211 on daily basis and verify 3% data of the institutes under their jurisdiction of weekly basis.

During Citizen Participatory Audit (CPA) of the Additional Director Livestock, Vehari for the period 2019-24, a physical verification of 36 registered farmers revealed that 87,066 vaccine doses were reported as inoculated to their animals in the system. However, based on the current animal count and ownership, only 8,196 doses were required. This discrepancy indicated that 78,870 vaccine doses were recorded in the system to meet targets, but these doses were never actually inoculated. The whereabouts of those actually uninoculated vaccines remained unknown. The audit held that the un-administered doses of vaccines had likely been sold, misused, or destroyed by the dealing staff. This state of affairs has potential negative impact on animal health and the livelihood of farmers,

leading to public financial losses, compromised animal health, and denial of essential services to the intended beneficiaries.

Audit is of the view that lapse occurred due to weak internal controls in the system and mismanagement of staff.

The matter was reported to the Administrative Department. In DAC meeting held on 08.01.2025, the para was kept pending for probe. Further progress was not reported till the finalization of this report.

Audit recommends a thorough investigation at administrative level to determine accountability, disciplinary action against those responsible under intimation to Audit.

(PDP No. 2024-0000003291_F00017)

4.3 Inadequate veterinary staffing and non-functional of veterinary clinics



Core functions of L&DD Department under research and training of livestock production mentioned on website are:

- Large scale production of quality biologics for the control of infectious diseases of livestock and poultry
- Research studies in the related disciplines of animal health and biologics produced
- Studies related to prevailing and newly emerging diseases of livestock and poultry
- Development and standardization of modern techniques for research and production of biologics, and to improve their quality
- Training of in-service veterinarians, para-veterinary staff, post-graduate students and graduate interneers from veterinary/other universities of Punjab
- Training of the farmers to familiarize them with livestock health problems and vaccination schedule etc.

During Citizen Participatory Audit (CPA) of the Additional Director Livestock, Vehari for the period 2019-24, scrutiny of HR data along with allied record revealed that 176 field staff members (15 Veterinary Officers, 12 Senior Veterinary Officers, 112 Veterinary Assistants, and 37 Artificial Insemination Technicians, as of 19.08.24) were deployed to 60 veterinary clinics i.e. hospitals and dispensaries in district Vehari to provide services to 2,256,069 animals. This included 1,127,406 number of large animals, 596,761 number of small animals, and 332,609 number of poultry/birds owned by 439,657 farmers, averaging 12,818 animals/birds per staff member.

Additionally, 10 veterinary centers (CVH/CVDs) remained nonfunctional for a cumulative period of over 66 months during the audit period. Physical verification also revealed that veterinary clinic namely CVD 101/WB was still nonfunctional, with unknown reasons for these service gaps. Audit held that the nonfunctioning clinics and understaffing not only led to delays in service delivery, adversely impacting animal health, but could have also affected the livelihoods of farmers. It is apprehended that the management failed to address staffing shortages and ensure clinic functionality, impacting effective service delivery to the intended beneficiaries, i.e., farmers.

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

The matter was reported to the Administrative Department. In DAC meeting held on 08.01.2025, the para was kept pending for probe. Further progress was not reported till the finalization of this report.

Audit recommends to probe the matter to the extent of nonfunctional veterinary clinics besides enhancing of staff for provision of better services to the farmers.

(PDP No. 2024-0000003291_F00020)

4.4 Employees of livestock act registered as fake farmers/service entries in SPMS-9211



As per letter issued by Director (P&E). L&DD Department Punjab, Lahore vide No. 202 dated 23.02.2023, In charge of CVH/CVD (VO/SVO/APVO) shall ensure 100% uploading of services being rendered

to the public on SPMS-9211 and to verify with the manual record on weekly basis. DDL and ADL monitor the SPMS-9211 dashboards on daily basis and verify 10% and 5% data of the institutes under their jurisdiction on weekly basis respectively. Further, Divisional Director monitor the 9211 on daily basis and verify 3% data of the institutes under their jurisdiction of weekly basis. Director General, Lahore (Ext.) and Director General (ER & P), Sough Punjab monitor the 9211 system on daily basis and to randomly verify the data.

During Citizen Participatory Audit (CPA) of the Additional Director Livestock, Vehari for the period 2019-24, scrutiny of record of employees (205) and 9211 data (509 farmers taken as sample), Audit team paid visits for physical verification of 28 out of total 509 farmers registered against the employees on the system 9211-SPMS. Upon physical verification, it was revealed that 04 employees of the department were registered as 05 farmers (i.e. one employee was registered twice) whereas they were not actual farmers and owned no animals/birds. It was astonishing that as per data of SPMS-9211 system, 16,387 services/doses were provided by the department to those fake farmers.

Further, during physical verification, it was noticed that 23 employees of the department were acting as covert farmers. Based on the current animal count and ownership, only 7,846 doses should have been required, however, as per SPMS-9211 data, 53,264 doses of vaccines were provided to their animals which were much higher than actual requirement. This discrepancy indicated that 45,418 vaccine doses were recorded in the system but those doses were never actually inoculated. The whereabouts of those actually inoculated vaccines remained unknown which need to be unearthed to fetch actual position.

Furthermore, as per system data, 496,879 number of doses were inoculated against those 509 dubious farmers which sustained a loss to the public exchequer to the tune of Rs. 2,615,963. Audit held that employees registered themselves as covert farmers and a huge number of service entries punched against their own names in the 9211-SPMS system tantamount to deliberately avoidance of discharge of their official duties and

to misappropriate public resources. Due to time restraint, 100% verification of the matter was not possible, so management was responsible for hundred percent verification/identification of fake farmers and services.

Audit is of the view that lapse occurred due to weak internal controls on the system and weak administrative controls on human resource management by the livestock department.

The matter was reported to the Administrative Department. In DAC meeting held on 08.01.2025, the para was kept pending for probe. Further progress was not reported till the finalization of this report.

Audit recommends a thorough investigation at administrative level for fixing responsibility against the delinquents besides purification of the 9211-SPMS system by removing the fake data from the system and recover the cost of the vaccines actually not inoculated.

(PDP No. 2024-0000003291_F00018)

5. AUDIT LIMITATIONS

While conducting Citizen Participatory Audit, certain limitations were faced:

- **Resource and Time Constraints:** Engaging citizens and conducting detailed participatory audit, auditors faced resource and time restrictions.
- **Limited Scope of Technical Expertise:** Citizens may lack the technical expertise required for analysis while evaluating animal's health and medical record.

6. Conclusion

During the course of Citizen Participatory Audit of ADL, Vehari, significant service delivery lapses towards poor farmers were observed. Livestock department is primarily mandated for uplift of livestock industry in the province. Several instances of oversight and omissions regarding service delivery and uploading of fake data on SPMS-9211, warrant immediate strengthening of internal controls. The Principal Accounting Officer needs to ascertain proactive approach to avert the pointed out governance and service delivery gaps in the department. For efficient utilization of resources and transparent service delivery, compliance with relevant policies and regulations needs to be ensured.

IMPACT AUDIT

CHAPTER 24

IMPACT AUDIT OF SPECIAL INITIATIVES POLICE STATIONS (SIPS) IN PUNJAB AUDIT YEAR 2024-25

1. INTRODUCTION

The police perform a pivotal role and play an integral part in maintaining law and order, serving as the primary responders in combating crime. They are tasked with a range of critical responsibilities, including crime prevention, detection, investigation, and ensuring public safety. In line with efforts to modernize policing practices and improve service delivery, the Special Initiative Police Stations (SIPS) program was introduced as part of a transformative approach to policing in the Punjab.

Launched by the Punjab Police in 2018, the SIPS initiative seeks to modernize and upgrade the infrastructure and operational framework of police stations across the province. However, no specific funds were allocated by the department during 2018 to 2023 for up-gradation of police stations as SIPS. Therefore, the development work was delayed and initiated during November, 2023 after allocation of budgetary grant. The primary objective of this initiative is to improve service delivery, enhance citizen trust, and foster a more public-friendly and service-oriented police environment, aiming to shift away from traditional policing practices often referred to as "Thana culture."

The SIPS framework envisions a significant cultural and operational shift, with the aim of reducing citizen grievances, increasing transparency, and promoting community engagement. The initiative's focus is on creating police stations that are more accessible, responsive, and efficient, ultimately strengthening the relationship between the police and the public.

To date, all 737 police stations in Punjab have been upgraded under SIPS program. These stations have been restructured into two primary sections i.e. the front-end and the back-end. The front-end has been redesigned and modernized with the integration of advanced technology and well-trained staff. It serves as the public-facing aspect of

the police station, offering essential services such as complaint registration, FIR processing, and citizen support, all aimed at providing a quicker and more efficient response to citizens' needs. On the other hand, the back-end focuses on operational and investigative activities. It plays a crucial role in supporting the investigation process, crime analysis, and monitoring functions.

2. OVERVIEW OF THE SIPS INITIATIVE

The Police Department has upgraded all police stations in Punjab as SIPS and desired infrastructure facilities related to buildings renovation, machinery and furniture have been incorporated at each SIPS. Below are the primary features and objectives of SIPS:

- **Enhanced Service Delivery:** SIPS aims to ensure swift and effective response to public complaints, prioritize citizen safety, and safeguard property. By streamlining processes, the initiative creates a system where the public can rely on prompt and efficient police support.
- **Public-Friendly Environment:** The redesigned police stations foster a welcoming and professional atmosphere. Modern facilities and well-trained personnel ensure positive and supportive interactions, making police stations approachable for all.
- **Promotion of Justice and Fairness:** A core goal of SIPS is to uphold justice and impartiality. The initiative ensures equitable treatment of all citizens, emphasizing timely, transparent resolution of cases regardless of an individual's background or social status.
- **Integration of Modern Technology:** Advanced technologies, including Q-Metric machines for visitor management and E-tagging systems, improve transparency and operational efficiency. These measures eliminate VIP culture, ensuring fairness and equity in all police interactions.

- **Digitization of Records:** All complaint and FIR records are managed digitally through the Complaint Management System (CMS). This platform allows for better tracking, monitoring, and follow-up of cases, increasing accountability and enabling more efficient service delivery.
- **Support for Vulnerable Groups:** Dedicated facilities and personnel are in place to assist vulnerable populations, including women, minorities, and children. These measures provide a safe and inclusive environment for accessing justice and support without fear of bias or discrimination.
- **Improved Operational Processes:** SIPS has introduced clear guidelines for complaint handling, investigation procedures, and case follow-ups. This structured approach ensures accountability and professionalism, streamlining the management of public grievances and legal proceedings.

By addressing these key areas, SIPS has aimed redefining the policing in Punjab, creating a system that is more citizen-focused, transparent, and efficient while building trust and fostering a culture of justice and fairness.

3. BUDGETARY POSITION OF SIPS INITIATIVE

The Inspector General of Police (IGP), Punjab, has reported that between the financial years 2018 and 2023, no special grants were allocated to the Police Department for the upgrading of police stations under the SIPS initiative. Instead, minimal funding was provided from the regular maintenance and repair budget, specifically under the head "A13303-Other Buildings," to facilitate the up-gradation of police stations as part of SIPS.

However, the department has allocated of Rs. 1.938 billion during the November 2023, for the renovation, up-gradation and conversion of police stations into SIPS to cover the costs related to buildings (repairs & renovation), plant and machinery (Q-Matric machines, computers, printers, ACs, LCDs, water dispensers etc.) and furniture/ fixtures (Sofas,

chairs, tables etc.). The funds have been approved under the following heads:

Sr. No.	Head of Account	Budget (Rs. in million)
1	A13303- Other Building	619.400
2	A09601- Plant & Machinery	867.322
3	A09701- Furniture & Fixtures	451.319
Total		1938.041

The department has expensed funds of Rs. 1892.129 million during the financial year 2023-24.

4. AUDIT SCOPE

The scope of this audit is to provide insights into the tangible improvements made in public service delivery, police-community relations, and the efficiency of police operations under the SIPS framework. Keeping in view of the key objectives and scope the audit evaluated the following areas;

- a) **Public Service Delivery:** To assess, whether introduction of SIPS has expedited the complaint redressal system. To evaluate the measures to relief the citizens and improve the efficiency of police stations in addressing complaints and facilitating citizens.
- b) **Friendly Environment:** Assessment of enhanced welcoming atmosphere for the public, with modern facilities and trained staff to ensure a positive experience when interacting with the police
- c) **Technological Advancements:** To verify incorporation of modern technology, such as Q-Matric machines and E-tagging systems, to promote equity and justice, and to end the VIP culture
- d) **Vulnerable Group Support:** Availability of dedicated spaces and personnel to support vulnerable groups, such as women and minorities, and to ensure that they can seek justice

- e) **Complaint Management System:** Effectiveness utilization of complaint Management System (CMS) at SIPS.
- f) **Obsolete Thana Culture Elimination:** To evaluate replacement of the traditional and exploitative Thana Culture with a more service-centric approach.
- g) **Evaluation of KPIs for SHO/Investigation officers:** Audit will evaluate defined KPIs for performance assessment of SHOs and investigation officers at the SIPS
- h) **Justice Provision:** Conducting analysis for fairness in the handling of cases and complaints, ensuring that citizens receive equitable treatment within prescribed timelines.
- i) **Significant Audit Entities:**

Area	Entities to Scrutinize
Initiative/Establishment of SIPS in Punjab	Inspector General of Police, Punjab (IGP, Addl. IGPs Development and Finance)
Installation and operation of Equipment, Furniture and accessories at SIPS	- DIG Operations, Lahore. - CCPO Lahore - CPOs (Rawalpindi & Faisalabad) - DPOs in selected Districts of Punjab
Operational activities of SIPS	30 Police Stations (SIPS) in selected districts (Lahore, Nankana, Faisalabad, Mandi Bahaudin, Rawalpindi)
Police Stations Record Management System (PSRMS) and Criminal Record Management System (CRMS) at SIPS	CCPO, CPOs and DPOs in selected districts

List of Police Stations SIPS visited by the Field Audit Team:

District Name	Name of Police Stations
Lahore	PS Model Town, Shafiqabad, Kot Lakhpat, Islampura, Iqbal Town, Ghaziabad
Faisalabad	PS Peoples Colony, Chak Jhumra, Gulberg, Sadar Sumandari, Tandlianwala, Kotwali
Rawalpindi	PS Rwp. City, Civil Lines, Rata Amral, Murree, Jatli, Mandra
Nankana	PS City Nankana, Warbarton, Mangtanwala, City Shahkot, PS Baraghar, Faizaabad
Mandi Baha-ud-Din	PS City M.B Din, Qadirabad, Pharianwala, Kuthlian Sheikhhan, Sadar M.B Din

5. AUDIT METHODOLOGY

Audit assessed the improvement in operational efficiency at police stations under the Special Initiative Police Stations (SIPS) program, particularly in relation to the following areas:

- i. **Complaint Resolution and Public Service:** Detailed evaluation of how effectively the police stations are addressing public complaints, ensuring timely responses, and providing quick relief to citizens. This includes an assessment of the process for handling complaints, the efficiency of complaint registration and resolution, and the overall public satisfaction with the police station services.
- ii. **Public Safety and Protection:** Reviewed the police stations' performance in protecting lives and property, focusing on the implementation of safety protocols, proactive measures to prevent crime, and the level of security provided to citizens.
- iii. **Cultural Transformation and Trust Building:** Examined the extent to which the SIPS initiative has contributed to a change in the traditional 'Thana culture', promoting a more citizen-friendly environment. This includes evaluating how well SIPS has helped in strengthening public trust in the police force, fostering a more transparent, approachable, and accountable relationship between the police and the community

5.1 Overall Assessment

The Impact Audit has highlighted the significant achievement of the Police Department under SIPS initiative besides identifying certain shortcomings. The details are shared under Audit Findings.

6. AUDIT FINDINGS

6.1 Poor and Vulnerable Conditions of Police Stations

In accordance with the approved SIPS guidelines for police station infrastructure and facility standards, all police stations across Punjab were required to undergo upgrades aligned with the prescribed designs for both front-end and back-end operations. These enhancements aim to strengthen security, improve convenience and comfort for visitors, and ensure that all public interactions are conducted with professionalism and respect.

During field visits to Police Stations Rata Amraal Rawalpindi, Tandlianwala, Faisalabad, Shafiqabad Lahore and Mandi Baha-ud-Din; it was revealed that there were several significant deficiencies in the physical infrastructure of the buildings in contravention of the SOPs established under the police station infrastructure standards of SIPS, as approved by the Inspector General of Police (IGP), Punjab. Failure to comply with these standards had a direct impact on functionality, safety, and overall operational efficiency of the police stations.

The audit has determined that a comprehensive needs assessment was not conducted at each police station to ensure appropriate allocation of funds by the department. This oversight has resulted in the specific deficiencies identified at the following SIPS:

- i. Police Stations Rata Amraal, Rawalpindi and Tandlianwala, Faisalabad:
 - **Non-Compliance with Approved SIPS Construction Plans:** The buildings at the police stations were found to be inconsistent with the approved construction plans and design as stipulated under the SIPS guidelines, which indicates a lack of adherence to structural requirements outlined by the IGP, Punjab.
 - **Deterioration of Building Infrastructure:** The overall infrastructure of the buildings was found to be significantly dilapidated. Leakage of roofs has resulted in damage to police record, documents and other critical materials.

- **Security Risks Due to Damaged Boundary Walls:** The boundary walls of the police stations were observed to be in a state of disrepair, with visible cracks and structural weaknesses. This compromised the security perimeter of the police stations, exposing the premises to unauthorized access and potentially threatening the safety of both police personnel and the public.
- **Vulnerabilities in Lock-Up Room Locations:** The lock-up rooms were found to be situated in open courtyard areas, which is a security threat.
- **Officer Rooms Damaged Infrastructure:** Several rooms within the police stations, including those designated for Investigating Officers (IOs), were found to have damaged walls and doors. This deterioration in infrastructure not only diminishes the operational effectiveness of the police station but also poses safety hazards for staff working in these areas.

ii. Police Station Shafiqabad, Lahore

- **Location and Premises:** The police station is situated in a highly congested residential area, in the basement of a mosque and operating on rental basis. This location undermines both accessibility and the appropriateness of the premises for police operations.
- **Front Desk Operations:** The front desk activities, which are crucial for managing public interactions and receiving complaints, were being conducted in temporary iron containers. This makes the front desk operations highly vulnerable, as the area lacks the necessary infrastructure to ensure the safety of both the public and the staff operating there.
- **Lack of Proper Facilities for Personnel and Public:** The police station lacked properly designated rooms for key personnel, including SHOs and Investigating Officers (IOs). Additionally, no lock-up facilities were available to

securely detain individuals, and the available furniture for SHOs, IOs, and visitors was insufficient.

iii. Police Station City M.B Din/ Sadar M.B Din

The police stations do not adhere to the approved design as per the SIPS guidelines, with the following discrepancies identified by the audit:

- The Police stations have not allocated waiting rooms for visitors, designated rooms for Victim Support Officer (VSO) and Gender Response Officer (GROs).
- The lock-up room is improperly used as storage for scrap items.

Police Station Sadar M.B. Din is located 12 kilometers outside its designated jurisdictional area and falls under the territorial domain of Police Station City M.B. Din. This misalignment creates significant challenges for public accessibility, thereby hindering the timely registration and follow-up of complaints.

Furthermore, both police stations are situated in adjacent buildings within a low-lying area prone to severe flooding, with water levels rising to 3–4 feet during the rainy season. These conditions render public access to the stations virtually impossible for several days, severely impacting their functionality.

The impact of SIPS infrastructure improvement for enhanced service delivery could not be achieved by the department as the police stations were not upgraded as per laid standards and building plan of SIPS defined in the SOPs.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that immediate action be taken to address the significant concerns identified in the audit regarding the infrastructure, security, and operational efficiency of the mentioned police stations to ensure compliance with prescribed standards.

6.2 Non-Establishment of Monitoring & Analysis Rooms at SIPS

As per the approved guidelines of the SIPS regarding infrastructure and premises standards, it was mandated that Monitoring & Analysis Rooms be established at the backend of each police station. The Monitoring & Analysis Rooms were intended to facilitate the ongoing oversight of various operational and security applications, including:

- Crime Record Management System (CRMS)
- Complaint Management System (CMS)
- Crime Mapping and Identification of Crime Pockets
- Geo-Tagging of Vulnerable Establishments
- CCTV Monitoring
- Hotel Eye, Travel Eye, and other Related Security Systems

The SHOs and IOs were required to utilize these rooms for continuous coordination and analysis of the following key activities:

1. **Strategy Development:** The SHO and IOs were to collaborate in the preparation of strategies to trace and monitor ongoing case investigations, ensuring that investigations were effectively coordinated and aligned with the Police Station Record Management System (PSRMS). The development of strategies was to be closely linked to the completion of all online records in the PSRMS for improved case management.
2. **Crime Mapping & Identification of Crime Pockets:** The Monitoring & Analysis Rooms were to be used for the identification of crime patterns and the identification of crime pockets within the police station's jurisdiction. This would allow the SHO to develop targeted interventions and allocate resources effectively based on data-driven insights.
3. **CCTV and Security Monitoring:** These rooms were to serve as the central hub for monitoring all security systems, including CCTV cameras, vehicle cameras, the Hotel Eye system, and the Travel Eye system. Continuous

surveillance was essential for maintaining public safety and ensuring that the police station had real-time access to security data for prompt decision-making.

4. **System Analysis:** Regular analysis of data from the PSRMS and CMS was required to assess the performance of the police station's operations, identify potential issues, and address gaps in service delivery. This analysis was critical for ensuring accountability, transparency, and the continuous improvement of police operations.

However, during field visits, the audit team observed that the Monitoring & Analysis Rooms were not established at the police stations, as required by the SIPS guidelines. The absence of these rooms has significantly hindered the police station's ability to effectively monitor and analyze crime trends, investigate cases, and implement security measures in a coordinated and efficient manner. This lack of infrastructure has compromised the ability of the SHOs and IOs to fulfill their roles as mandated by the SIPS program.



Aforementioned core activities such as surveillance, vigilance, and crime control are being hindered, preventing the police stations from meeting public safety standards outlined in the IGP's Special Initiative for Police Stations.

This deficiency indicates a serious shortcoming in the implementation of the SIPS framework, with a direct impact on the ability of the police stations to perform critical functions related to crime control, surveillance, and public safety.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that immediate corrective actions should be undertaken to establish and operationalize the Monitoring & Analysis Rooms in full compliance with the prescribed SOPs.

6.3 Final inspection after completion of SIPS intervention not conducted

During the audit of the SIPS intervention, it was observed that funds were allocated to all districts in Punjab during November 2023 for the up-gradation of existing infrastructure and premises of police stations. This up-gradation process encompassed a range of activities, including building construction and renovation works, the procurement of necessary machinery and equipment, and the provision of new furniture and other essential infrastructure for individual police stations.

However, the audit identified a critical gap in the implementation and oversight of the up-gradation process. Notably, no final inspection was conducted by the department to verify the completion and adequacy of all activities undertaken for the conversion of police stations under the SIPS program in Punjab. The absence of a comprehensive final inspection raised concerns about the authenticity of the reported progress and the accuracy of the work completed.

The audit further revealed that only a mid-term inspection was conducted by the IGP during December 2023 and January 2024, which

was limited in scope and did not provide a thorough assessment of the full range of activities or their final outcomes. According to the mid-term inspection reports, only 50% to 75% of the planned work was completed at the time of the inspection, indicating significant delays and a lack of full execution of the intended upgradation measures.

As a result, the authenticity of the completion of all required tasks at the police stations under the SIPS initiative remains unverified and unresolved. This raises serious concerns about the actual progress of the upgradation efforts.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

It is recommended that comprehensive inspection should be conducted by Administrative Department to ensure that all activities have been completed in full compliance with the approved guidelines and SIPS standards.

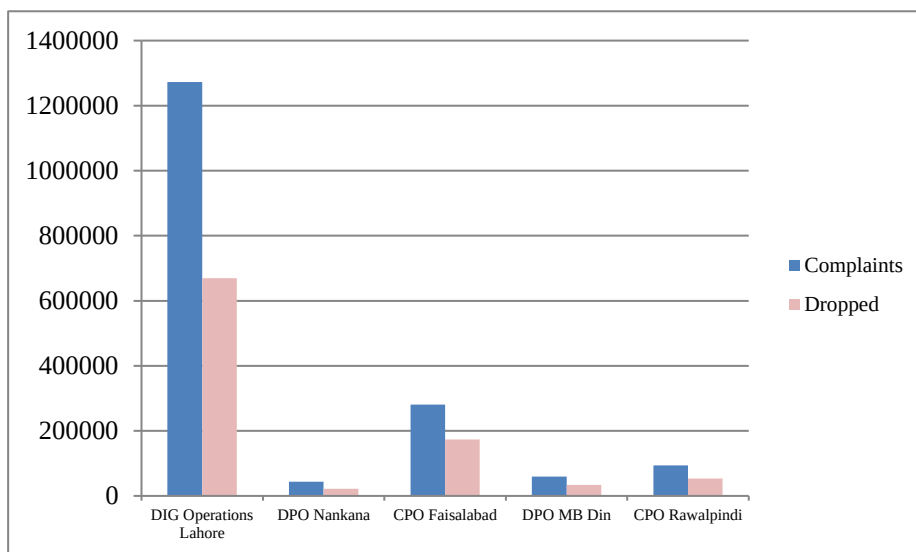
6.4 Non addressal of higher percentage of complaints

During the examination of the Complaint Management System (CMS) implemented under the SIPS program, the audit noted that after introduction of front desk at the police stations, the number of registered complaints has been substantially increased at the SIPS. However, Audit raised significant concerns regarding handling of public complaints at various police stations and observed that approximately 50% of the complaints lodged by the public were filed, based on the recommendations of Investigating Officers (IOs). Specifically, a large nos. of complaints received at police stations across the five selected districts were dropped or dismissed solely on the endorsements of Investigating Officers without the requisite justification or approval from the SHOs.

District	Total Nos. of Complaints 2023	Dropped/ Filed	%age Drop
DIG Operations Lahore	1,273,005	669,146	52.56%
DPO Nankana	43,764	22,082	21.63%
CPO Faisalabad	280,618	173,273	61.75%
DPO MB Din	59,007	34,040	57.69%
CPO Rawalpindi	94,266	53,069	56.30%

This high percentage of complaints being dismissed or closed without further investigation or resolution is a matter of concern. It depicts that a considerable number of complainants did not have their grievances addressed properly at the police station level. Such a practice undermines the intended purpose of the CMS, which is designed to ensure that public complaints are handled in a transparent, systematic, and accountable manner.

Dropped Complaints



Based on these findings, the audit concludes that the Police Department has not established a proper mechanism or hierarchical structure for the review, filing, and closure of public complaints. The existing process for handling complaints is ineffective, as it lacks clear protocols, oversight, and accountability at key levels.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the Police Department may revisit the current complaint handling process and develop a formal mechanism for the filing and closure of complaints.

6.5 Non-Utilization of Machinery & Equipment at SIPS

As per the approved guidelines of the SIPS infrastructure and premises standards, machinery and equipment were to be procured for police stations to improve operational efficiency and enhance public service delivery.

However, during field visits to selected police stations across five districts of Punjab, the audit team observed that the machinery and equipment provided were either not installed or non-functional, contrary to the prescribed requirements outlined in the SIPS guidelines.

The following equipment, which was meant to improve operational efficiency, found absent or not in working conditions at various police stations:

- **Biometric Attendance Machines:** These devices, which are intended to track staff attendance electronically, were either not installed or were found to be non-operational.
- **Telephone Exchanges:** In several cases, telephone exchange systems, which are critical for communication within the station and with the public, were either not installed or malfunctioned.
- **Printers and Photocopiers:** These essential office tools were missing or not functioning, hindering the ability to produce, replicate, or process necessary documentation.
- **Biometric Doors:** These security features, intended to enhance access control and ensure the safety of police station premises, were either not installed or were found to be non-functional.
- **Water Dispensers:** The water dispensers for public were not available in waiting areas for facilitation of visitors, complainants, general public, at various police stations (at all Police stations at M.B Din).

These deficiencies not only obstruct the intended improvements in the operational activities of the police stations but also undermine the

broader goals of the SIPS program, which aims to enhance police station functionality and facilitate more effective public service delivery.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the department should take corrective action for installation and utilization of equipment at each police station for effective operational activities and enhanced service delivery.

6.6 Non-Appointment of Victim Support/Gender Response Officers at SIPS

According to the approved Standard Operating Procedures (SOPs) of the SIPS program, each police station was required to designate two Victim Support Officers (VSOs) and 09 Gender Response Officials (i.e. 01 Lady SI, 02 ASIs & 06 Constables). These officers were intended to provide essential support to vulnerable groups, including children, women torture, elderly citizens, and transgender individuals, to assist them in recovering from trauma. In addition to the designation of VSOs & GROs, the SOPs mandated that proper training should be provided to these officers at the departmental level to ensure they are equipped with the necessary skills and knowledge to perform their duties effectively. Moreover, separate lockups for women were desired to be maintained each SIPS.

However, during field visits to the selected police stations, the audit team observed significant non-compliance with these requirements. Specifically, it was noted that Victim Support Officers (VSOs) and Gender Response Officers (GROs) were not available at most of the police stations. The absence of these designated officers in these stations undermines the intended support mechanism for victims, particularly those from vulnerable communities who require specialized assistance.

Furthermore, the audit found that no training programs had been conducted for existing staff to equip them with the skills needed to be

designated as VSOs. This lack of training and capacity building initiatives indicates a failure to meet the SIPS program's objectives.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the department may ensure that Victim Support Officers (VSOs) and Gender Responsive Officers (GROs) are designated in all police stations to provide consistent and reliable support for victims. Besides allocation of sufficient resources to recruit, train, and retain qualified personnel for these roles. This includes ensuring appropriate budgets for training, hiring, and operational support.

6.7 Non-installation of CCTV cameras at back end of police stations

As per the approved Standard Operating Procedures (SOPs) of the SIPS Police Station & infrastructure and premises standards, it was mandated that CCTV cameras be installed in every room of the police station. This was intended to enable the Station House Officer (SHO) to effectively monitor the activities within the police station. Additionally, the SOPs required that a minimum of 15 days of backup recording be maintained, particularly for cameras installed in high-security areas such as lockups, to ensure continuous surveillance and accountability.

However, during field visits to selected police stations, the audit team observed several significant deficiencies in the implementation of the CCTV monitoring system:

- **Incomplete CCTV Coverage:** CCTV cameras were not installed in critical back-end areas, including investigation and interrogation rooms, moharar rooms, record rooms, waiting areas, and store rooms.
- **Limited CCTV Installation:** The audit found that only 4 to 5 CCTV cameras were installed in the front-end areas, including the lockups. While these cameras provide limited coverage, they do not fully meet the requirements for

comprehensive surveillance throughout the police station, as prescribed by the SIPS guidelines.

- **Lack of Monitoring Infrastructure:** There were no monitor displays available at the police station for the SHO or other relevant personnel to effectively monitor the CCTV footage in real-time.
- **Inadequate Backup Recording:** The audit also found that the required 15-day backup recording for the existing CCTV cameras was not available.

These deficiencies represent a significant failure to comply with the SIPS guidelines for CCTV installation and monitoring, undermining the effectiveness of the police station's surveillance capabilities and its ability to ensure the safety of both the public and personnel within the facility.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that immediate corrective measures may be taken to address the deficiencies in CCTV installation and monitoring, ensuring full compliance with the SIPS guidelines. This will enhance the police station's surveillance capabilities and reinforce the safety of both the public and personnel within the facility

6.8 Irregular deployment of SHOs at Police Stations

According to the prescribed SOPs of the SIPS program, specific criteria were established for the appointment of SHOs, Sub-Inspectors (SIs) and ASI in police stations. These criteria are designed to ensure the appointment of qualified, experienced, and trustworthy officers. The prescribed qualifications and conditions for appointing SHOs were as follows:

- **Educational Qualification:** A minimum of a Bachelor's degree (Graduation).

- Age Limit: Not more than 45 years.
- No History of Corruption Allegations: The officer must, have no past allegations of corruption.
- Clean Record: The officer must have a clear and unblemished service record.

However, during the audit, it was observed that the prescribed criteria for appointing SHOs were not being adhered to by the CPOs and DPOs of the selected districts. This non-compliance represents a clear violation of the SIPS guidelines.

Specifically, the audit found that a significant number of SHOs at various police stations were appointed despite not meeting the educational qualification requirement. Many SHOs possessed only an Intermediate qualification, which is insufficient educational standard as stipulated in the SOPs for SIPS. Additionally, there is no clear evidence to ascertain the other conditions, such as age limits and clean service records, are being enforced.

This violation in the appointment process undermines the impact and effectivity of the SIPS program and raises concerns about the capability and professionalism of the personnel leading police stations. The failure to adhere to the established criteria for appointments compromises the intended operational efficiency and effectiveness of the SIPS.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the appointment process must strictly adhere to the established criteria to uphold the integrity and effectiveness of the SIPS program. Ensuring the selection of qualified and professional personnel is crucial to maintaining the operational efficiency and effectiveness of police stations under the SIPS initiative.

6.9 Non-Functioning of Q-Metric and LCDs at SIPS

As per SIPS guidelines, LCD screens were to be installed at the front end of police stations to display public information, raise awareness about SIPS services, guide visitors on complaint registration, FIR timelines, and other available services. These screens aimed to enhance transparency, public awareness, and smoother interactions between the public and police. Additionally, Q-Metric machines, designed to issue Que-Tokens for managing front desk services, were also mandated but found as non-functional at a number of police stations.

However, field visits revealed several shortcomings in implementing these systems:

- **Non-Operational LCDs:** Many LCD screens were either turned off or unused, failing to provide key information and undermining their role in improving public awareness and service delivery.
- **Non-Functional Q-Metric Machines:** Numerous Q-Metric machines were out of order, resulting in inefficiencies in visitor flow management and front desk operations.
- **Lack of Que-Tokens:** Due to non-functional machines, visitors were not issued tokens, causing disorganization and inefficiencies in handling public complaints and requests.

These issues reflect a lack of maintenance and monitoring, compromising the effectiveness of these systems in improving police station functionality and public service under SIPS.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

The audit recommends immediate action to operationalize LCD screens and Q-Metric machines to enhance police station services. Regular maintenance and monitoring protocols must be implemented to prevent future failures, ensuring these systems fulfill their intended purpose under the SIPS initiative.

6.10 Periodic Inspection of SIPS Delayed or Not Conducted

According to the IGP Punjab's instructions on 12th January 2015, CPOs and DPOs were mandated to conduct formal inspections of all SIPS police stations every six months. These inspections aimed to evaluate the performance of SHOs, Moharrars, operational staff, investigative personnel, and the overall functioning of police stations. Findings were to be compiled into reports and submitted to the IGP for further action, ensuring accountability and effectiveness under the SIPS framework.

- Delayed Reporting: In some instances, the inspections that did take place were conducted well beyond the stipulated timelines, leading to delayed assessments and action.
- For instance, at M.B Din, inspection of 05 SIPS for the 2nd half of 2023 was not conducted till October, 2024. Moreover, the inspection of remaining 06 police stations was delayed for about 10 months.
- Similarly, biannual inspection of SIPS at Rawalpindi, Faisalabad and Lahore was also not timely conducted for effective and appropriate monitoring and evaluation of SIPS.

The failure to conduct regular inspections has hindered DPOs, CPOs, RPOs, and administrative offices from effectively monitoring police station staff and ensuring adherence to SIPS standards. This lack of oversight compromises accountability, efficiency and the quality of public service delivery.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

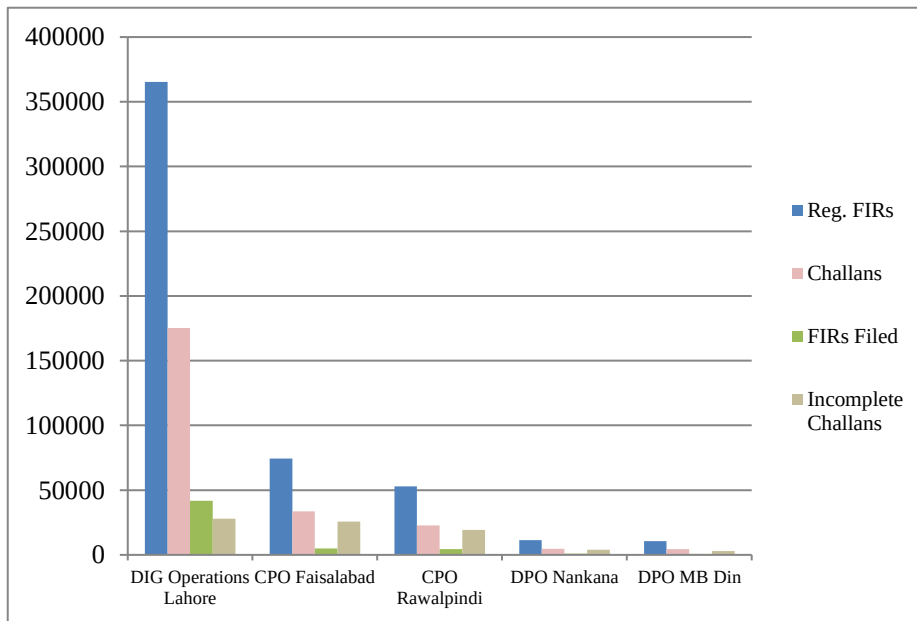
Audit recommends that timely and regular inspections must be conducted by DPOs, CPOs, RPOs and other administrative offices to ensure effective monitoring of police station staff. Strengthened oversight will help maintain adherence to the operational and investigative standards of the SIPS program, enhancing accountability, efficiency and the quality of public service delivery.

6.11 Non-Finalization of Challans/Huge number of incomplete Challans

During audit of the Police Station Record Management System (PSRMS), it was observed that a significant number of challans related to registered FIRs had not been finalized, despite the lapse of considerable time since their registration. These pending challans were not completed by the Investigating Officers (IOs) and SHOs for submission to the courts, resulting in delays in the progression of legal proceedings.

District Name	Reg. FIRs During the Year 2023	Challans Submitted in Court	FIRs Filed	Incomplete Challans	Un-Traced/ Un-resolved/Cancelled
DIG Operations Lahore	365330	175184	41877	27928	120341
CPO Faisalabad	74489	33696	4877	25650	10266
CPO Rawalpindi	52985	22647	4378	19316	6644
DPO Nankana	11265	4763	902	3915	1685
DPO MB Din	10525	4442	810	2915	2358

A large volume of challans associated with registered FIRs remained pending for extended periods during 2023 and also in previous years. This delay in the completion and finalization of challans indicates a failure to promptly advance cases for judicial review, contributing to the backlog of pending cases.



District	Registered FIRs 2023	Challans Submitted in Court	%age Completion
DIG Operations Lahore	365330	175184	47.95
CPO Faisalabad	74489	33696	45.24
CPO Rawalpindi	52985	22647	42.74
DPO Nankana	11265	4763	42.28
DPO MB Din	10525	4442	42.20

The key issues identified are as follows:

- **Unresolved Challans:** A large volume of challans associated with registered FIRs remained pending for extended periods. This indicates a failure to promptly advance cases for judicial review.
- **Inefficiency in Investigation Process:** The inability of the IOs and SHOs to complete and submit challans in a timely manner reflects a lack of efficiency of the investigation staff for adherence to timelines.
- **Delay in Justice:** The failure to finalize challans and submit them to the courts results in unnecessary delays in the judicial process, leading to prolonged legal proceedings and delayed justice for the aggrieved parties.

The audit findings suggest the inefficiency of the department being a significant procedural gap in justice provision to general public.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

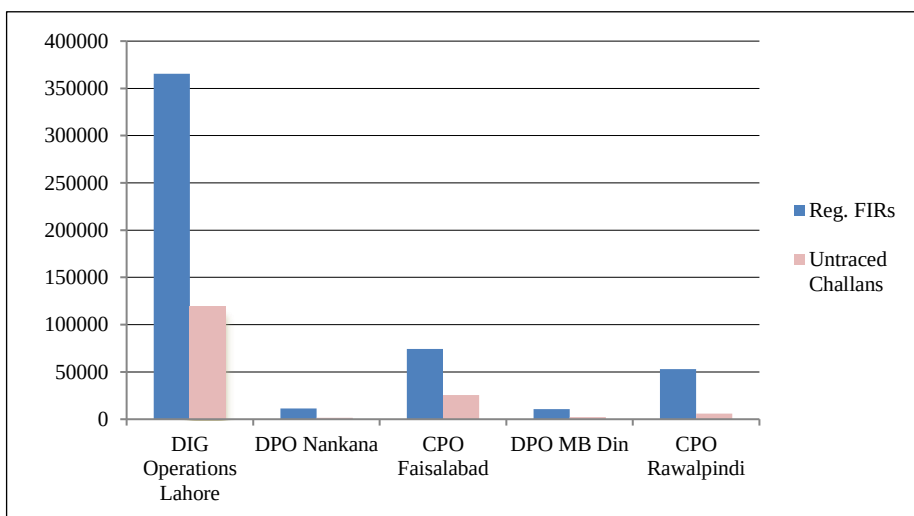
Audit recommends that department should investigate the matter at administrative level for fixing responsibility and take remedial action to ensure timely finalization of challans, for improved accountability within the police stations under the SIPS initiative.

6.12 Huge number of Untraced Challans

During the audit of the Police Station Record Management System (PSRMS), it was observed that a significant number of challans associated with registered FIRs had remained untraced and unfinalized for extended

periods, despite the passage of considerable time. These challans were not completed or submitted by the Investigating Officers (IOs) and SHOs for further processing and court proceedings.

District	Registered FIRs 2023	Untraced Challans	%age Untraced
DIG Operations Lahore	365330	120011	32.85
DPO Nankana	11265	1678	14.90
CPO Faisalabad	74489	25650	34.43
DPO MB Din	10525	2288	21.74
CPO Rawalpindi	52985	5988	11.30



Key findings from the audit include:

- Untraced and Pending Challans:** A substantial number of challans related to FIRs registered over the last five years were left unfinalized and remained pending, which severely impacted the progression of these cases within the judicial system. This backlog indicates a systemic delay in the handling of court-related documentation.
- Inefficiency in Investigation and Court Case Finalization:** The failure to finalize and submit the challans in a timely manner reflects significant inefficiencies in the investigation process. The investigation staff (IOs and

SHOs) did not complete necessary documentation for submission to the courts, resulting in delays in case processing. This inefficiency in processing judicial documents indicates a failure to meet established timelines and standards.

- **Delays in Service Delivery:** As a result of the pending and un-finalized challans, many cases were not submitted into the courts as required, leading to delayed justice. This delay compromises the efficiency of the system and undermines public confidence in the police department's ability to facilitate timely legal proceedings.

The audit findings suggest that the lack of timely finalization of challans and the inefficient handling of cases by the investigative staff significantly hinder the progress of court proceedings. This inefficiency ultimately delays the delivery of justice and reflects poorly on the overall performance of the police department.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that immediate measures should be taken to ensure the timely finalization of challans and improve the efficiency of case handling by investigative staff. Enhancing these processes will expedite court proceedings, support the timely delivery of justice, and improve the overall performance of the police department.

6.13 Massive Increase in Reported Crimes in Punjab

A detailed examination of the Complaint Management System (CMS) and Police Station Record Management System (PSRMS) over the past five years revealed a significant increase in the crime rate across the Punjab province. The audit findings suggest a worrying trend of rising criminal activities, particularly in heinous crimes such as murder, robbery, theft, vehicle lifting, road snatching and other serious offenses.

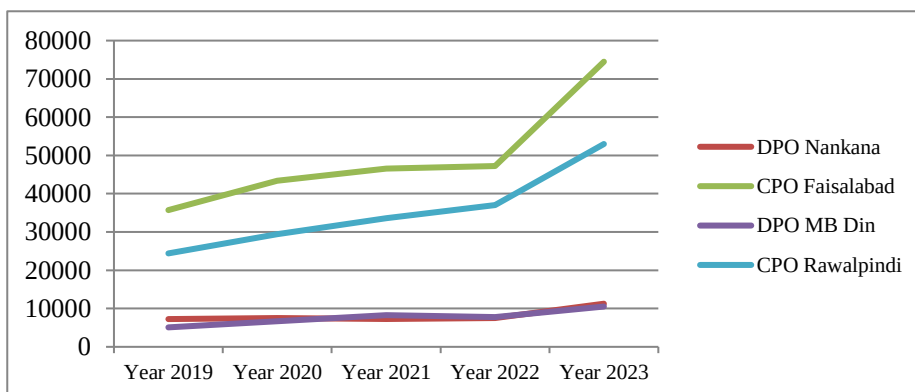
Key observations include:

- **Increase in Crime Rate:** The data from both CMS and PSRMS indicates a consistent rise in the occurrence of serious crimes in various districts. This surge in criminal activities points to systemic challenges in effectively combating and preventing such crimes at the police station level.
- **Lack of Effective Proactive Measures:** The audit concluded that the Police Department has not implemented sufficient proactive initiatives and strategic interventions to address and reduce incidents such as robberies, thefts, murders and vehicle-lifting crimes.
- **Inadequate Law Enforcement Response:** The findings suggest that the police stations have not implemented preventive strategies such as targeted patrolling, enhanced surveillance, or community engagement programs to adequately address the root causes of the crimes.

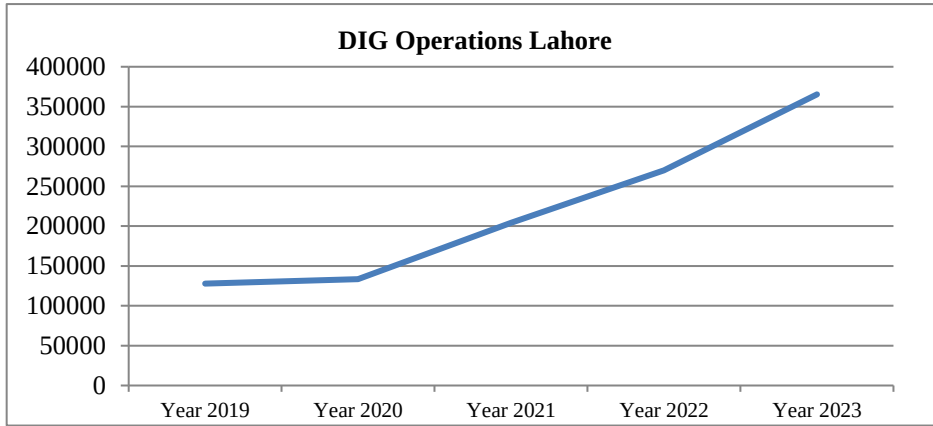
Nos. of Registered FIRs

District	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023
DIG Operations Lahore	127868	133615	204142	270128	365330
DPO Nankana	7247	7534	7267	7511	11262
CPO Faisalabad	35724	43379	46572	47244	74489
DPO MB Din	5082	6695	8240	7736	10523
CPO Rawalpindi	24405	29461	33629	37020	52985

Registered Crimes/FIRs Trend in 04 Districts



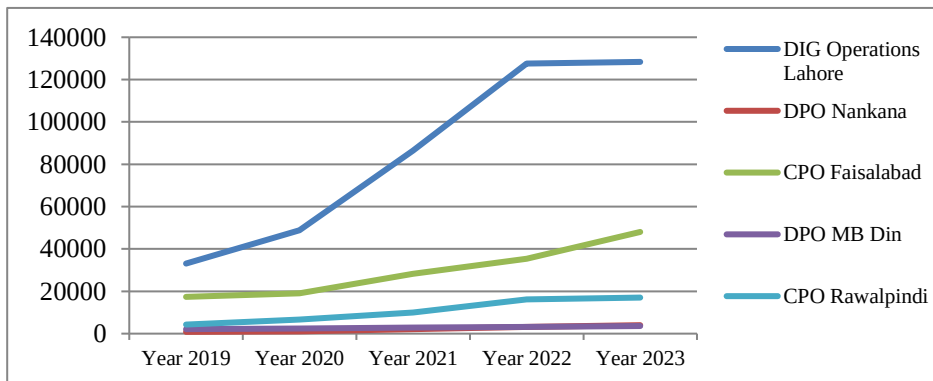
It is pertinent to mention here that nos. of registered crimes have been massively increased in Lahore district during last five years i.e. 2019-2024



It was further noticed that rate of heinous crimes in selected districts has been massively increased during last 05 years as shown in the graph. This vital increase shows the lack of monitoring and analysis by the police department to be used for the identification of crime patterns and the identification of crime pockets within the police station's jurisdiction.

Heinous Crimes

District	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023
DIG Operations Lahore	33107	48849	86466	127594	128358
DPO Nankana	827	994	2076	3178	3986
CPO Faisalabad	17373	18988	28334	35300	48031
DPO MB Din	2114	2341	2921	3123	3587
CPO Rawalpindi	4284	6700	10007	16139	17022



It is important to mention that several factors also contribute to the crime rate in a society, including unemployment, poverty, inflation, urbanization, and socio-political dynamics. These elements significantly influence crime statistics, particularly in a country like Pakistan, where economic challenges and social inequalities often exacerbate criminal activities. Addressing these underlying issues is essential to effectively reducing crime and promoting social stability.

The audit highlights that, without a concerted effort and more focused measures, the police department is unlikely to reverse the current trend of escalating crime rates.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that a comprehensive and proactive approach should be adopted to combat the increasing crime rate. Establish a system of regular performance evaluations for police stations to ensure accountability and effective implementation of crime prevention measures.

6.14 Non-implementation of biometric attendance system at police stations under SIPS

To ensure effective monitoring of staff attendance and facilitate the management of personnel duties at all SIPS, the installation of a Biometric Attendance System was deemed necessary. This system would support accurate tracking of attendance for staff members, including SIs, ASIs, HCs, and Constables, deployed at each police station. In addition to tracking attendance, the system was to serve as a tool for generating weekly and monthly rest schedules, as well as managing leave accounts. The specific requirements for the successful implementation of the system included the following:

- 1. Installation of Biometric Attendance Machines:** A biometric machine was to be installed at the back end of each SIPS to record the attendance of staff members.

2. **Integration of Web-Cam with Biometric System:** A webcam was to be integrated with the biometric machine to capture photographs of employees at the time of check-in and check-out, ensuring accurate identification and attendance records.
3. **Attendance Monitoring and Reporting:** Any instances of staff absence were to be automatically flagged and reported to the Human Resource Management Information System (HRMIS) of the Police Department.
4. **Preparation and Display of Rest Schedules:** The system was to facilitate the preparation of weekly and monthly rest schedules for staff, which should be displayed prominently within the police stations to ensure transparency and proper coordination.
5. **Tracking of Casual Leave:** The biometric system was to be configured to track and update the status of casual leave taken by employees, ensuring real-time accuracy of attendance records.
6. **Integration with HRMIS:** The biometric system was required to be seamlessly integrated with the HR Management Information System (HRMIS) of the Police Department for the automatic updating of employee personal records.

However, during subsequent audit field visits to various police stations, it was noted that the aforementioned activities and system functionalities were not implemented or operationalized as per the specified requirements. This non-compliance raises concerns about the effectiveness of the attendance monitoring system and its integration with broader personnel management processes within the police department.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends immediate corrective action to address these discrepancies and ensure full system implementation.

6.15 Non-issuance of E-tag on every visit of complainants

In accordance with the approved SOPs for the SIPS, it is incumbent upon the Front Desk staff at police stations to maintain a comprehensive and up-to-date record of all visitors, particularly those related to ongoing investigations or inquiries. The Front Desk personnel are also responsible for coordinating and facilitating meetings between these visitors and the relevant IOs, ensuring that each meeting is properly scheduled and conducted in accordance with procedural requirements.

Furthermore, in line with SOP requirements, upon the arrival of aggrieved or accused parties at the police station, the Front Desk staff are mandated to issue a new E-Tag to each visitor. This E-Tag serves as a verification tool to ensure that the visit is properly documented and that the meeting with the inquiry officer has been arranged and conducted in accordance with the due process.

However, during audit field visits to various police stations, it was observed that the police stations were not consistently following the prescribed procedure of E-Tagging. Specifically, the Front Desk staff is neither maintaining an accurate record of visitors related to ongoing investigations, nor are they issuing E-Tags to the visiting parties. This lapse in procedure undermines the integrity of the investigation process and raises concerns regarding compliance with established protocols.

Given the gravity of this issue and its potential impact on the efficiency and transparency of the investigation process, it is imperative that immediate corrective action be taken.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that the Administrative Department should intervene promptly to address this oversight and implement the necessary measures to ensure full compliance with the SOPs.

6.16 Non-availability of visitor rooms and washrooms for the general public

As per the approved guidelines of the SIPS regarding police station infrastructure and premises standards, designated visitor/waiting areas and washrooms were to be established at police stations to facilitate the general public. These facilities were intended to improve the comfort and convenience of visitors, ensuring that their interactions with police stations were handled in a professional and respectful manner.

However, during field visits to various police stations i.e. PS Sadar and City M.B Din, PS City Tandlianwala, PS Gulberg, Faisalabad. PS Rata Amraal Rwp, PS Shafiqabad LHR etc., the audit team observed significant deficiencies in this regard. Specifically, it was noted that neither dedicated visitors' waiting rooms nor washrooms for the public were available at the police stations visited. The absence of these essential facilities creates an uncomfortable and inefficient environment for the public, contradicting the objectives of the SIPS program to improve public service delivery at police stations.

Furthermore, in several instances, air conditioning units, which were specifically purchased for installation in the waiting areas as per the SIPS guidelines, were found to be missing. This lack of basic amenities, such as climate control in the waiting areas, further undermines the comfort and efficiency of the police stations, particularly in regions with extreme weather conditions.

The failure to establish these necessary facilities and the absence of required equipment indicate non-compliance with the SIPS guidelines and reflect poorly on the intended improvements to the infrastructure and public service standards at the police stations.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends that immediate action should be taken to establish the necessary facilities in compliance with SIPS guidelines. Addressing these gaps will improve infrastructure, ensure adherence to standards, and enhance public service delivery at the police stations.

6.17 Less allocation of police vehicles at SIPS as compared to District Police Strength

The SIPS initiative aims to transform policing by improving service delivery, strengthening citizen trust, and creating a more citizen-centric, service-oriented environment moving away from traditional, hierarchical models often associated with the "Thana culture."

However, the recent Impact Audit revealed a significant shortfall in the allocation of police vehicles at stations under the SIPS framework, particularly in selected districts. Despite a substantial vehicle fleet at the district level, only 2-3 vehicles were stationed at local police stations. This suggests that a considerable number of government vehicles are being diverted for other uses, including assignments at the Police Line, VIP security, and administrative offices (CPO, DPO, SPs office).

This vehicle shortage at the police station level undermines the core objectives of SIPS, notably the enhancement of service delivery and the creation of a more responsive police force. Limited mobility hampers timely case resolution, investigation progress, and the prompt processing of complaints and FIRs. Consequently, the initiative's effectiveness is compromised, directly impacting operational efficiency and the quality of public service.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends a reassessment of vehicle distribution to ensure that adequate resources are allocated to police stations, thereby supporting the SIPS goals. Additionally, strengthening staffing levels at these stations is critical for the swift resolution of complaints, efficient investigations, and sustained improvements in service delivery.

6.18 Monthly KPIs of SIPS Staff not Maintained/Monitored

As per standard operating procedures (SOPs), the informal monthly inspections of the SIPS should be systematically carried out by the Chief Police Officers (CPOs) and District Police Officers (DPOs) in alignment with the established SOPs governing the SIPS framework. The primary objective of these inspections is to assess and monitor the performance of key personnel at the police stations, including SHOs, IOs, Victim Support Officers, Beat Officers, and other relevant staff members, by evaluating their monthly Key Performance Indicators (KPIs).

However, the Audit noted that these crucial inspections and performance evaluations are not being consistently performed by the DPOs and CPOs. Moreover, KPIs of key personals at police stations are neither maintained nor monitored by the DPOs and CPOs for assessment of the SIPS staff. This oversight undermines the effectiveness of the continuous monitoring process, which is essential for evaluating the performance, efficiency, and overall accountability of police station personnel. Regular and structured evaluations through these inspections are vital to ensure ongoing improvements in service delivery and to address any operational challenges faced by the staff at the grassroots level.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting convened till the finalization of this report despite issuance of reminders in November and December 2024.

Audit recommends developing clear Key Performance Indicators (KPIs) for key personnel at police stations. These KPIs should be regularly updated, maintained, and reviewed by the DPOs and CPOs to assess the performance of SIPS staff accurately. Moreover, introduce a robust accountability framework that mandates reporting on inspection results and performance assessments besides provide training to DPOs and CPOs on effective monitoring and evaluation techniques. The department should also establish follow-up mechanisms to address identified gaps promptly.

7. CONCLUSION

The Special Initiative Police Stations (SIPS), launched by the Police Department of the Government of the Punjab, represent a transformative initiative aimed at enhancing the efficiency, transparency and responsiveness of police stations to the public. By leveraging modern technologies, such as Q-Metric machines for visitor management and E-tagging systems for activity tracking, alongside the systematic use of the Complaint Management System (CMS) for complaint and FIR record management, SIPS have made notable strides in improving public service delivery across the province.

The audit of the Special Initiative Police Stations (SIPS) has highlighted both the significant achievements and critical shortcomings of the initiative. Although SIPS has prominently enhanced public service delivery through increased complaint registrations, improved facilities, streamlined complaint processes, and reduced staff influence, yet several key areas require urgent attention. Issues such as non-functional equipment, inconsistent inspections, delays in investigations, the lack of periodic inspections and absence of essential monitoring rooms are hindering the full potential of the initiative. Additionally, problems in the complaint filing and follow-up processes, coupled with insufficient KPI monitoring, undermine the overall effectiveness and transparency of SIPS operations. Addressing these issues through improved oversight, better equipment functionality, regular inspections and refining complaint management processes is essential for realizing the initiative's intended goals of enhancing efficiency, transparency and public trust in the police system.

THEMATIC AUDIT

CHAPTER 25

1. PROVISION OF ESSENTIAL FOOD ITEMS THROUGH RAMZAN NIGEBBAN RELIEF PACKAGE 2024

1.1 INTRODUCTION

For the holy month of Ramadan in 2024, a relief package for low-income population of the province has been planned. The Punjab Cabinet approved the Ramzan Nigehban Package and decided to provide essential food items free of cost to deserving individuals¹. Certain guidelines for the package were circulated by the DG Industries, Prices, Weights and Measures, Punjab². The Ramzan Nigehban Package comprises three components: (1) Distribution of food hampers to eligible beneficiaries, (2) Establishment of Agriculture Fair Price Shops, and (3) General Price Control. As per the approved ToR, the audit team limited its scope to the first component only i.e., "Distribution of food hampers to eligible beneficiaries". A summary of Component (1) is provided below:

- i. The major component of the relief package will consist of distributing food hampers to eligible beneficiary households at their doorsteps. The food hampers will include specified items, namely atta (10 kg), sugar (2 kg), ghee (2 kg), rice (2 kg), and besan (2 kg).
- ii. Data on eligible beneficiary households will be provided by PITB as per the parameters approved by the Government.
- iii. All food items will be of good quality and safe for human consumption.
- iv. The standards were defined for food items like Atta made from Pakistani wheat, local standard sugar, Ghee from Tier-1 or Tier-2 as categorized by PVMA, Basmati-type rice, good quality besan.
- v. The distribution activity will begin before the start of Ramzan and will be completed within 15 days.
- vi. DCs will sort the data of beneficiaries down to the Union Council level and will prepare transportation and delivery plans.

1 Cabinet meeting held on 07.03.2024

2 Vide No.DD(PR)4-2/2024 dated 02.03.2024

- vii. DCs will constitute teams of officers/officials from various departments at the district level for the execution of the package.
- viii. Each food hamper will have a QR-coded sticker provided by PITB.
- ix. Delivery will be confirmed through an Android application after scanning the recipient's CNIC, the QR code on the food hamper and taking a picture of the recipient.
- x. If a female beneficiary is unwilling to have her photograph taken, a picture of any other family member may be taken instead.
- xi. If the CNIC of a beneficiary is too damaged to be scanned, an OTP will be sent to the phone number of the beneficiary already stored in the data. This OTP will then be used for recipient verification.
- xii. The Punjab Food Authority will check the quality of food items procured by DCs on a sample basis.
- xiii. The Urban Unit will conduct Third Party Validation (TPV) of the hamper distribution across the province on a sample basis.
- xiv. Commissioners, Deputy Commissioners, and other administrative officers will ensure regular random checks of the distribution process by the delivery teams.

1.2 BACKGROUND

Each year, during the holy month of Ramzan, the Government of Punjab announces and implements a relief package for the low-income families of the province to provide them relief. Traditionally, such relief has been provided through the establishment of Ramzan Bazars, where specified food items were provided at subsidized rates, while other items were provided at notified / controlled rates. Ramzan Bazars were last established in the year 2022 when 317 of them were established across the province. In the year 2023, however, there was a departure from the previous practice, and relief was provided in the form of free atta to the selected population belonging to low socio-economic stratum. This time a

proposal to provide food hampers to low-income households in a targeted manner was initiated. Under this Ramadan Nigehban Package, 6.5 million hampers were required to be distributed to deserving families, eliminating the need for individuals to queue during Ramadan. The targeted approach in providing relief to the poor would be in line with international best practices and the demand of IMF.

The assistance of the Benazir Income Support Program and NADRA was sought to collect data on deserving individuals for the relief efforts. A helpline (08000-2345) was set up for public complaints, with a promise to resolve issues within 72 hours. Various departments of the Punjab Government played key roles in planning and executing the Ramzan Relief Package 2024.

1.3 ESTABLISHING THE AUDIT THEME

1.3.1 Reasons for Selection

Thematic Audits were introduced in Audit year 2021-2022 as a new shift of focus, after having discussed the idea with different stakeholders like PAC, respective Governments, and auditee entities. A need was felt that audit reports of the Auditor-General of Pakistan should comment on the different activities of strategic importance shifting from traditional transaction based reporting to the broader framework of issue-based/thematic audits.

United Nations Sustainable Development Goal (UN SDG) 2 (zero hunger) by addressing food insecurity and alleviating poverty through targeted assistance and Goal 3 aims to ensure healthy lives and promote well-being for all at all ages. Similarly, Goal 10 intends to reduce inequalities.

The SDGs Framework of Pakistan-2018 also contains goals 2, 3 and 10. Therefore, the theme is linked to UN SDGs as well as to the national prioritized goals.

1.3.2 Audit objectives

Audit objective includes gauging the effectiveness and impact of Ramzan Nigehban Package in providing essential food items to the poor segment of the society in the holy month of Ramadan.

1.3.3 Audit scope

For the purpose of analyzing the theme of the audit, following six formations were selected:

Sr. No.	Name of Formation
1	Secretary Industries & Commerce Department, Punjab
2	Punjab Food Authority
3	Deputy Commissioner Lahore
4	Deputy Commissioner, Rahim Yar Khan
5	Deputy Commissioner, Faisalabad
6	Deputy Commissioner Rawalpindi

1.3.4 ToR of the Thematic Audit

- To ascertain the implementation of policy and regulatory framework regarding provision of essential food items.
- To evaluate the effectiveness and efficiency of food hampers delivered to entitled beneficiaries.
- To evaluate transparent distribution process whether bags were delivered to entitled beneficiaries.
- To examine the defined role and responsibilities of various departments.
- To assess quantity and quality of delivered food items through feedback from sample beneficiaries. (Interviews and telephonic survey).
- To evaluate the monitoring mechanisms in place at different levels and the redressal measures taken for complaints lodged by beneficiaries regarding malpractices.

2. LEGAL FRAMEWORK GOVERNING THE THEME

- Guidelines for the implementation of the Ramzan Nigehban Package 2024
- Cabinet approval relaxing the open competition and exempting PST
- Punjab Financial Rules

- Relevant Tax Laws
- Rules of Business
- Other miscellaneous instructions circulated from the government from time to time during implementation of the package

3. STAKEHOLDERS AND GOVERNMENTAL ORGANIZATIONS IDENTIFIED AS DIRECTLY/INDIRECTLY INVOLVED

- Secretary ICS&ID
- Food Department
- PITB
- NADRA
- PTA
- BISP
- Punjab Food Authority
- Urban Unit
- Divisional Commissioners
- Deputy Commissioners
- Assistant Commissioners

4. ROLE OF THE IMPORTANT ORGANIZATION

The main stakeholders for the entire program were Deputy Commissioners who had the responsibility of procuring and delivering food hampers at the door step of the beneficiaries. The organizations for providing data of beneficiaries were PITB and BISP.

5. ORGANIZATIONAL FINANCIALS

The status of the budget and expenditure of the formations which incurred expenditure in connection with Ramzan Nigehban Package is as under:

Sr. No.	Name of Formation	Funds allocated (Rs. in million)	Funds spent (Rs in million)	Balance amount (Rs. in million)
1	DC Lahore	2,027.830	1320.34	707.49
2	DC RYK	1,880.320	1,396.263	484.056
3	DC Faisalabad	1,518.310	874.762	643.548
4	DC Rawalpindi	719.110	437.85	281.26
Total		6,145.57	4,029.215	2,116.354

6. FIELD AUDIT ACTIVITY

6.1 METHODOLOGY

The audit methodology adopted for evaluating Ramzan Nigehban Package 2024 involved verification of data provided by PITB with the actual delivery records. Interviews and questionnaires were arranged with the relevant stakeholders to assess the basic understanding of the procedures adopted for distribution of food hampers. To qualify the results further, telephonic surveys were carried out to assess the actual receipt of hampers and quality of food hampers.

6.2 AUDIT ANALYSIS

6.2.1 Review of Internal Controls

During field visits of Deputy Commissioner offices, it was revealed that financial, supervisory and administrative controls had not been properly implemented. Sufficient guidelines were not devised for procurement of commodities and transportation of food hampers to the beneficiaries due to which a notable variance was observed in transportation costs incurred by various districts. Distribution of food hampers to the ineligible beneficiaries raised questions regarding the authenticity of PITB data.

6.2.2 Critical Review

6.2.2.1 Deficiencies in the Legal Framework

The whole activity was primarily dependent upon the data of beneficiaries provided by PITB to the district administrations. There have been notable lapses with respect to eligibility of the beneficiaries necessitating a need to devise policy to update the data of BISP to ensure that interventions were being provided to only eligible beneficiaries.

The role of the PFA was to ensure food safety and quality as per the summary approved by the Chief Minister, Cabinet, and Guidelines issued by the Directorate IPWM. However, PFA failed to comply with the instructions. The details of Test parameters for food items and delays in issuing sample test reports are given in annexure-67.

Rule 59(d) (3) of PPRA of negotiated tendering under urgency was invoked by the cabinet for procurement under Ramzan Nigehban Package. But no negotiations were made by DC Lahore, RYK, and Faisalabad with the lowest bidders as required in rule 59 (d) (3) of PPRA Rules. It is pertinent to mention here that said negotiations were made by o/o the DC Rawalpindi where the lowest bidder demanded Rs. 3700 per food hamper. But on the direction of the DC Rawalpindi, the rate was negotiated twice, and the final price was decided as Rs. 3640 per hamper saving Rs. 6,102,960 (Rs. 60 *101716 distributed food hampers in Rawalpindi) of precious government resources. The same effort should have been made by other DCs also.

Cashbook for the Ramzan Nigehban Package was not prepared by the DC offices.

Reconciliation Statement of expenditure duly attested by DAO RYK was not available in the records of DC RYK.

6.2.2.2 Performance of the Package

A total of 6145.57 million were allocated for procurement of food hampers out of which an amount of Rs. 4,029.215 million was spent leaving a balance of Rs. 2,116.354 million indicating achievement of targets up to 66 % which is obviously not satisfactory.

6.2.2.3 Flaws in Funding Process

Funds were allocated based on data of beneficiaries already available with PITB without ensuring the existence of the beneficiaries at their addresses. This resulted in a flawed planning and consequently a savings of Rs. 2,116.354 million in four districts.

6.2.2.4 Financial Efficacy and Value for Money from the Program

There have been instances wherein it was observed that public money has not been spent prudently by the district administrations.

6.2.3 Significant Audit Observations

6.2.3.1 Non-compliance with ministerial committee decisions leads to undelivered food hampers-Rs. 1.63 billion

All Deputy Commissioners (DCs) were instructed to verify the addresses of beneficiaries at their doorsteps through polio teams³. This step was essential to ensure the accurate delivery of food hampers to eligible beneficiaries.

However, according to the minutes of the 1st Ministerial Committee Meeting, a strategy for handling unverified or non-PITB traceable beneficiaries should have been presented to the Chief Minister's Office (CMO) to ensure that leftover hampers could benefit a wider public. Similarly, in the 3rd Ministerial Committee meeting, it was acknowledged that a significant number of addresses remained unverified and required action by the Commissioners and Deputy Commissioners.

The approved distribution plan allocated Rs. 6,145.57 million for the distribution of food hampers across various districts under the Ramzan Nigehban Package 2024. However, during the audit of the distribution process, it was discovered that 31% beneficiaries remained untraceable across four districts, violating the earlier instructions.

The district administrations failed to trace these unverified beneficiaries, and no substantial actions were taken to comply with the DG (IPWM)'s directive or the Ministerial Committee's decisions. Moreover, no strategy was devised by the Deputy Commissioners to address the issue

3 No.DD(PR)4-2/2024 dated 28.02.2024

of untraceable beneficiaries, despite clear instructions in the minutes of the first Ministerial Committee meeting. The details are as under:

Sr. No.	Name of Formation	Number of untraced beneficiaries	Cost per hamper in the district (Rs)	Value of undelivered food hampers (Rs.)
1	DC Lahore	159,811	3,830	612,076,130
2	DC RYK	99,921	3,500	349,723,500
3	DC Faisalabad	118,251	3,727	440,721,777
4	DC Rawalpindi	63,205	3,620	228,802,100
Total		441,188	14,677	1,631,323,507

The audit team engaged with focal persons from various administrative units, including AC Model Town (Lahore), AC Sadiqabad (RYK), AC Tandlianwala (Faisalabad), and AC Taxila (Rawalpindi), to discuss the verification process. It was observed that field staff had not actually performed address verifications. Instead, beneficiaries were asked to come to a collection point, and hampers were distributed to those whose CNICs were accepted by the PITB app. Beneficiaries who had not collected their hampers were marked as "unverified." This lack of pre-distribution verification of addresses resulted in deserving beneficiaries being deprived of food hampers.

Had the address verification been conducted as instructed, the DC offices would have updated the previously incomplete beneficiary addresses. However, no such records were found, further indicating the lack of compliance.

This non-compliance led to Rs. 2,116.354 million in unutilized funds in just four districts.

The audit concludes that insufficient efforts were made to verify beneficiary addresses, depriving many poor individuals.

The matter was reported to the Administrative Department. In DAC meeting held on 10.02.2025, the paras were kept pending till completion of updating process of addresses of beneficiaries. Further progress was not reported by the department till the finalization of this report.

Audit recommends that responsibility may be fixed for undermining the vision of Ramzan Nigehban Package 2024 and efforts

may be made to update the addresses of the beneficiaries to avoid such lapses in the future.

(PDP Nos. 2024-0000004882_F00001 & 2024-0000004882_F00002)

6.2.3.2 Irregular purchase of POL-Rs. 76.95 million, recovery-Rs. 1.19 million

As per paragraph 3 (iii) of the approved summary for the Ramzan Nigehban Package by the Chief Minister, Deputy Commissioners (DCs) were required to ensure cost-effectiveness in procurement. Additionally, paragraph 5 emphasizes the need for utmost care and economy in the expenditure of funds.

According to the Quotation Notice issued by the Additional Deputy Commissioner (F&P), Lahore, firms supplying goods under the Ramzan Nigehban Package 2024 must be registered with the relevant tax authorities.

During the audit of the Ramzan Nigehban Package 2024 (DC Lahore), it was observed that POL (Petrol, Oil, and Lubricants) amounting to Rs. 76,950,000 was purchased from a general order supplier, M/S Amjad Ali. Following irregularities were observed:

1. The POL was purchased at prices higher than the notified rates by OGRA, resulting in an unnecessary loss of Rs. 1,190,700 to the government exchequer. Detailed calculations are provided below.

Price per liter notified by OGRA (Rs) on 01-03-2024	Price per liter charged by the general order supplier (Rs.)	Difference of price per liter	Quantity of Fuel purchased in liters	Excess amount paid to the supplier (Rs.)
280.59	285	4.41	270,000	1,190,700

2. Although, trucks were hired for transportation purposes, but no mention of diesel purchase was found in documentation.
3. Three quotations were obtained, all of which included rates stated as “Rs. 1 above the notified prices” and “Rs. 2 above the notified prices.” The winning supplier quoted a price of “As per notified prices,” yet was paid a price higher than the notified rates. Quoting prices above the notified rates is

void ab initio, as POL was supposed to be purchased only at government-notified prices.

4. Only registered supplier was authorized to supply POL. During scrutiny of record, it was revealed that invoices submitted by the supplier had no dates, invoice number and NTN was also not found.

The audit concludes that these irregularities occurred due to weak financial and administrative controls.

The matter was reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para was kept pending for regularization from the Finance Department and verification of record. Further progress was not reported by the department till the finalization of this report.

It is recommended that the matter be investigated, and the excess amount paid to the supplier be recovered.

(PDP No. 2024-0000004882_F00003)

6.2.3.3 Provision of food hampers to government servants- Rs. 34.69 million

As per Para 2(i) of the approved government policy for the Ramzan Nigehban Package 2024, the major component of the package is the provision of food hampers to eligible low-income households at their doorstep.

During the audit of the Ramzan Nigehban Package 2024, it was observed that a total of 14,677 food hampers were distributed to government servants, who were not eligible under the BISP (Benazir Income Support Program), in the following four districts. The data of the beneficiaries was compared with the HR data from the SAP system of the AG office. The distribution of these food hampers resulted in a loss of Rs. 34,691,307 and hindered the government's objective of providing essential food items to deserving beneficiaries. It is pertinent to mention that the audit also contacted a sample of these government servants via mobile phones, and they confirmed that they had received food hampers. The details are provided in Annexure-68.

Summary of total number of government servants who availed food hampers

Sr. No	Office	Total number of government servants who availed food hampers	Total cost of food hampers (Rs.)
1	DC Lahore	4305	16,488,150
2	DC Rahim Yar Khan	961	3,363,500
3	DC Faisalabad	2211	8,240,397
4	DC Rawalpindi	1823	6,599,260
	Total	9300	34,691,307

The audit concludes that the presence of such a large number of ineligible beneficiaries indicates significant lapses in the authenticity of the data related to the Ramzan Nigehban Package.

The matter was reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para was kept pending with the direction that stance of BISP may be taken by the Administrative Department besides relevant policies of BISP may be produced for verification. Further progress was not reported by the department till the finalization of this report.

Audit recommends that responsibility may be fixed for distribution of food hampers to ineligible beneficiaries. Recoveries may be made from the concerned and action may be initiated against those government servants. Further, lists of BISP beneficiaries available with PITB may be revised in consultation with BISP to avoid such lapses in future.

(PDP No. 2024-0000004882_F00004)

6.2.3.4 Distribution of food hampers to the beneficiaries with incomplete data-Rs. 1,812.36 million approx.

As per letter No.DD(PR)4-2/2024 dated 28.02.2024 of DG (IPWM), all Deputy Commissioners were required to verify the addresses of the beneficiaries at their doorsteps through polio teams from 26.02.2024 to 28.02.2024.

As per Para No.3(i) of the approved summary of the Ramzan Nigehban Package, PITB will arrange the addresses and phone numbers of beneficiaries from NADRA and PTA respectively.

During audit of the Ramzan Nigehban Package 2024, it was observed that food hampers were distributed to the beneficiaries without

complying with the above-stated instructions in the following four districts. The details are given in annexure-69.

- (1) Addresses of beneficiaries were found in repetition, like in district Lahore, the word “Lahore” has been used as an address of 1230 beneficiaries. Similarly, the word “PK” has been used as an address of 838 beneficiaries in the Lahore district, raising questions on the authenticity of the data. Therefore, it cannot be certified that distribution of 497,984 food hampers costing Rs. 1,812,358,059 had been delivered to the deserving families.
- (2) There were 16,597 cases in which the names of beneficiaries and phone numbers were both missing.
- (3) Telephone numbers of 637,396 beneficiaries were not given.

Summary of beneficiaries involved in repeated addresses

Sr. No	District	No. of times various addresses have been repeated	Total number of beneficiaries involved in repeated addresses	Value per hamper (Rs.)	Total value of food hampers (Rs.)
1	Lahore	18524	102342	3,830	391,969,860
2	RYK	44802	223534	3,500	782,369,000
3	Faisalabad	12761	140077	3,727	522,066,979
4	Rawalpindi	7175	32031	3,620	115,952,220
Total		83262	497984	14,677	1,812,358,059

It is pertinent to mention here that DC Bhakkar in his letter to the Chairman PITB vide No.678/DC/HC(G)/RP-2024 dated 04.03.2024 also pointed out that 20955 beneficiaries could not be traced due to incorrect addresses. There are lots of issues in the list provided by BISP. Parentage and spouse names are not mentioned in the list which is causing hindrance in identification of beneficiaries.

Aforementioned facts revealed that the utility of the Ramzan Nigehban Package was undermined due to a lack of seriousness in updating and verifying data of beneficiaries. There was no evidence found in the records of the DCs that incomplete addresses have been verified and updated accordingly.

The audit is of the view that both PITB and the Deputy Commissioners have failed to perform their roles effectively with respect to the identification of complete addresses and other relevant information of beneficiaries. PITB was supposed to obtain current addresses from NADRA. It should be clarified whether NADRA and PTA provided incomplete addresses to PITB. Since the beneficiaries of the Ramzan Nigehban Package were selected from already available free atta scheme data with PITB.

The matter was reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para was kept pending with the direction that complete data may be produced for verification. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter may be probed, responsibility may be fixed and needful may be done to update the data of beneficiaries.

(PDP No. 2024-0000004882_F00005)

6.2.3.5 Irregular distribution of food hampers to beneficiaries having greater PMT score-Rs. 205.51 million

As per Para (ii) of Ramzan Nigehban Package, the major component will consist of the provision of food hampers to eligible low-income households at their doorsteps. It was decided that the recipients of last year's subsidized atta whose data has been verified from BISP or NADRA and who qualify certain pre-defined parameters (i.e., from BISP data those having a score PMT-27 or below and from NADRA those which qualify PITB-defined wealth checks)

During the audit of the Ramzan Nigehban Package (Distribution of Food Hampers), it was observed that 55,927 beneficiaries with PMT scores above 27 were provided with food hampers worth Rs. 205,509,289, in violation of the established eligibility criteria. The details are provided in Annexure-70.

It is important to note that the data of beneficiaries from the Free Atta Scheme 2023 was compared with the data of beneficiaries from the

Ramzan Nigehban Package 2024. The Free Atta Scheme was provided to beneficiaries with a PMT score ranging from 1 to 60, while food hampers were intended for beneficiaries with a PMT score from 1 to 27.

While scrutinizing the record, it was revealed that beneficiaries having PMT score above than 27 were also made part of Ramzan Nigehban Package.

The matter was reported to the Administrative Department. In DAC meeting held on 10.02.2025, 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 that the responsibility may be fixed for not adhering to PMT score while distributing the food hampers.

(PDP No. 2024-0000004882_F00006)

6.2.3.6 Unjustified hiring of vehicles-Rs. 178.20 million, loss caused to the government-Rs. 137.02 million

According to Para 3(iii) of the approved summary of the Ramzan Nigehban Package by the Chief Minister, DCs are responsible for ensuring cost-effectiveness in procurement.

In accordance with Para No. 6, Component 1 of the guidelines for the Ramzan Nigehban Package 2024, DCs are to prepare transportation and delivery plans.

As per the work order issued to the supplier of rented vehicles, the quantity of the required vehicles will be based on the situation and demand.

During the Audit of the Ramzan Nigehban Package 2024 of DC Lahore it was found that:

1. According to the invoice from the vehicle supplier, M/S Amjad Ali, the total number of days for which rent was charged was 18. However, the information provided by the DC office states that the number of distribution days was 24, from 04-03-2024 to 27-03-2024. This discrepancy reveals that either the distribution days billed by the

supplier are incorrect, or the distribution days reported by the DC office are inaccurate. This casts doubt on the authenticity of the distribution process and the payments made to the vehicle supplier.

2. There is no available evidence in the records showing that the supplier was required to supply a specific number of vehicles on the particular dates as stipulated in the work order. This lack of documentation makes it impossible for the audit to verify the correctness of the payments made.
3. According to the supplier's bill, 325 Shahzore and 50 trucks were engaged in the distribution of food hampers for 18 days. However, the actual distribution pattern indicates that on several days, only a small number of hampers were distributed (e.g., 177, 1016, 1319, 1972, 2064). Given these small quantities, there was no need for the engagement of such a large number of vehicles, raising concerns about the appropriateness of the vehicle usage.
4. Rent for the vehicles should have been determined on a per food hamper basis, rather than a per-day basis, since the actual number of food hampers delivered was lower than initially planned. This approach would have prevented unjustified expenditures.
5. The contract with the supplier had not specified whether fuel costs (petrol/diesel) included or excluded. In the absence of specification, it should have been the responsibility of the vehicle supplier to bear the fuel costs. However, the department ended up purchasing fuel separately from the same supplier, resulting in additional, unnecessary costs.
6. M/s Metro Pvt. Ltd. supplied food hampers to both DC Lahore and DC Faisalabad. For DC Faisalabad, the agreed cost for supplying food hampers from the supplier's godown to the Assistant Commissioners' warehouses was Rs. 3726 per hamper, which included Rs. 40 for transportation. In contrast, the same supplier was not contracted for transportation services in Lahore. Instead,

DC Lahore paid Rs. 3830 per hamper, which was higher than the Faisalabad rate, but did not include transportation costs. A comparative analysis of transportation costs reveals the unjustified expenses incurred by DC Lahore.

The details are as under:

(Amount in Rupees)

Particulars	Lahore	RYK	Faisalabad	Rawalpindi	Average transportation cost of one hamper of RYK FSD and RWP (Rs)
Numbers of distributed hampers	298,358	357,179	232,279	101,716	
Cost of transport incurred	178,200,000	71,435,800	18,582,320	13,629,944	
Transportation cost per hamper	597.269	200	80	134	138
Difference of transportation cost per hamper with average of three districts	459.26				
Loss caused by DC Lahore (distributed food hampers * difference of Transportation cost per hamper of DC Lahore * Average cost of remaining three districts)	137,023,895				

It is also evident that while DC Lahore distributed fewer food hampers than DC Rahim Yar Khan (RYK), it incurred higher transportation costs, which must be justified.

The audit concludes that irregularity occurred due to weak financial and administrative controls. The lack of proper oversight and accountability in the vehicle rental process has led to unjustified transportation expenses.

The matter was reported to the Administrative Department. In DAC meeting held on 10.02.2025, the para was kept pending for probe at Administrative Department's level. Further progress was not reported by the department till the finalization of this report.

The audit recommends that CCTV footage from the packing location should be provided to verify the exact number of vehicle entries and exits, as well as the packing of food hampers. This will help clarify the actual number of hampers distributed and ensure that the transportation costs align with the actual distribution activities.

(PDP No. 2024-0000004882_F00007)

7. RECOMMENDATIONS

The following recommendations are proposed:

- (1) Data of beneficiaries should be updated by BISP for onward provision to PITB and DCs for the implementation of interventions like distribution of food hampers.
- (2) PITB should maintain complete data of beneficiaries including their addresses, phone numbers, and spouse name etc.
- (3) Verification of addresses of the beneficiaries is a pivotal activity, and it should be carried out by the district administrations well before the initiation of the activities like Ramzan Package, 2024.
- (4) The Finance Department should allocate the budget based on verification reports of district administrations to avoid excess allocations of funds.
- (5) There should be a centralized plan for the procurement and transportation of food hampers.
- (6) Weight measures of trucks should be implemented to counter verify the number of food hampers loaded from the godown. CCTV cameras should also be installed at godowns to monitor the entry and exit of the trucks.
- (7) Transportations plans should be designed to ensure door-to-door delivery of food hampers instead of focusing on gathering people on a single location in a particular locality.

8. CONCLUSION

The distribution of food hampers under the Ramzan Nigehban Package 2024, initiated by the provincial government, was a significant initiative aimed at providing essential food items to the low-income and needy sectors of the population. However, the audit findings revealed discrepancies in the planning and implementation of the program. Strenuous efforts, along with well-coordinated policies, are necessary to enhance service delivery and ensure the program's effectiveness.

9. REFERENCES

- All statistical data and supporting material referred in report was provided by the offices of the Deputy Commissioners, Secretary ICI&SD, and the Punjab Food Authority.
- Data of beneficiaries pertaining to the free atta scheme of 2023 was provided by the audit team doing audit of the scheme.

Annexure-1**MFDAC**

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00006	Loss to government due to payment of electricity bills by department without accounting	353,076
2.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00007	Un-authorized drawal of cash	125,138
3.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00010	Irregular Expenditure Incorrect Head of Account	978,076
4.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00011	Mis-procurement of items	888,811
5.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00013	Unauthorized enforcement of "revised accommodation rules AARI 2022" without seeking approval	-
6.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00016	Un-authorized payment due to issuance of items to sub-ordinate offices despite all	18,610,000
7.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00018	Un-authorized change in the contract agreement and delay in submission of deliverables	12,721,597
8.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00025	Irregular expenditure on repair and maintenance of building	3,140,750
9.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00026	Non-submission of PC-III & PC-IV of the completed Schemes	3,214,509,459
10.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00027	Irregular Expenditure Incorrect Head of Account	1,829,043
11.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00031	Un-authorized drawl of POL with placement of excessive Vehicles under the General Pool	4,843,624
12.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00011	Irregular Expenditure Incorrect Head of Account	354,070
13.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00012	Un-authorized payment of pay & allowances due to in-admissibility	340,500
14.	Director General On Farm Water	2022-23	2024-0000000766	Irregular and non-transparent expenditure	195,350

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Management Punjab, Lahore.		_F00013	on repair of transformers	
15.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00014	Inadmissible Expenditure on the Provision of Telecom and Data Services	318,477
16.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00002	Irregular addition of taxes in the vendors bill	108,187
17.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00004	Irregular disbursement without actual payee's receipts	944,016
18.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00005	Non availability of Vouchers	1,381,800
19.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00007	Irregular expenditure on POL charges	302,646
20.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00008	Irregular expenditure on rent of building	3,291,949
21.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00009	Non accountal of permanent advance amount in Cash Book	100,000
22.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00012	Recovery on account of payment of unauthorized personal allowance upon promotion	209,475
23.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00014	Irregular Excess Expenditure than Budget Allocation	6,342,858
24.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00015	Non-Surrendering of Savings	7,538,468
25.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00007	Irregular extension in contracts and non-auction of canteens and shops since many years	-
26.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00008	Procedural irregularities in tendering process	202,462,841
27.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00019	Non forfeited of performance security due to non-supply of services and equipment	38,500,000
28.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00020	Irregular expenditure on procurement of IT Equipment and recovery of PST	2,955,200
29.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00021	Miss-procurement of "Illumina SNP Chips Genotypes" and recovery	11,980,000
30.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00022	Misappropriation due to non-accountable of Receipt of 8 Acres in million	-
31.	Treasurer, University	2022-23	2024-	Unauthorized Payment	757,800

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	of Agriculture, Faisalabad		0000001270_F00030	of Integrated Allowance	
32.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00031	Loss due to late reinvestment	12,020,000
33.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00032	Irregular handling of cash	6,932,000
34.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00033	Undue favour to firms by non-obtaining of Performance Security	3,981,507
35.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00034	Overpayment due to non-reduction of rate of "Brickwork"	631,156
36.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00035	Irregular payment of arrear without revision of PC-1	1,267,500
37.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00038	Undue benefit to bidders due to late receiving of bids money and advance tax	10,104,000
38.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00039	Non implementation decision of syndicate regarding misappropriation on the part of university office	15,000,000
39.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00040	Placement of Fund in daily basis profit account without obtaining competitive interest rates	564,139,839
40.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00041	Undue benefit to bank by opening the PLS Account instead of Daily Profit Account	4,187,067
41.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00042	Undue retention of sales tax amount outside Government Treasury	20,850,000
42.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00043	Opening of fee collection account without competition	3,163,679,000
43.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00044	Overpayment due to non-reduction of rate of sand	543,607
44.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00046	Irregular appointments of contingent paid staff	202,928,971
45.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00047	Non-recovery of Government taxes from canteen/cafeteria contractor	178,706
46.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00048	Less deposit of student bus charges due to non-maintenance of record	348,401
47.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00049	Irregular expenditure of POL in generators	20,626,320
48.	Treasurer, University	2022-23	2024-	Less collection of rent	422,702

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	of Agriculture, Faisalabad		0000001270_F00050	and Government taxes from canteen/cafeteria contractors	
49.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00052	Non finalization of pending inquires cases	-
50.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00053	Irregular posting of Resident Auditor (BS-18)/17 in Public/Government sector Universities	-
51.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00054	Doubtful maintenance of Security Account	74,080,000
52.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00056	Irregular operation of private school within university premises	-
53.	Treasurer, University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00057	Miscellaneous financial irregularities and Recovery	330,504
54.	Director Wheat Research Institute AARI Faisalabad	2022-23	2024-0000001529_F00001	Shortcomings in the planning and execution of the Agricultural Transformation Plan	-
55.	Director Wheat Research Institute AARI Faisalabad	2022-23	2024-0000001529_F00002	Non-achievement of targets	737,580,000
56.	Director Wheat Research Institute AARI Faisalabad	2022-23	2024-0000001529_F00003	Unjustified expenditure out of project cost	4,843,927
57.	Director Wheat Research Institute AARI Faisalabad	2022-23	2024-0000001529_F00004	Excess payment of GST and Non-verification of General Sales Tax	16,092,045
58.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00006	Irregular expenditure on rent of building	3,352,800
59.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00009	Poor Performance of Chief Executive in performing duties of the post besides receipt of salary	25,200,000
60.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00010	Non conduct of third-party evaluation, internal and external audit of the Projects	-
61.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00015	Non-Submission of completion reports (PC-IV) of projects	500,220,000
62.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00017	Non-Recovery of conveyance allowance by using official vehicle	180,000
63.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00018	Irregular Expenditure on the Provision of Telecom and Data Services to Government/Public Sector	110,155
64.	Punjab Agricultural	2022-23	2024-	Misclassification of	4,662,950

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Research Board, Lahore.		0000001541_F00020	Expenditure	
65.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00021	Non filling of vacant (key) Posts	-
66.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00023	Irregular provision of one vehicle to Private Secretary to Minister for Agriculture	-
67.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00024	Doubtful consumption of POL on local duty	719,917
68.	Punjab Agricultural Research Board, Lahore.	2022-23	2024-0000001541_F00025	Disparity in Service Rules 2009 & 2011	-
69.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00009	Non-convening meetings of Project Steering Committee	-
70.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00010	Non-monitoring the project bi-annually	-
71.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00011	Excess Expenditure than Budget Allocation	16,913,910
72.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00012	Inefficient utilization of funds	15,249,042
73.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00013	Irregular payment of electricity charges	704,295
74.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00014	Non-deduction of taxes on Video Wall & Video Conference Solution	240,168
75.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00008	Unauthorized payment from incorrect head of account	1,376,562
76.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00015	Inefficient Utilization of Funds	23,131,115
77.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00021	Irrational Variation of actual odometer readings with Log Books of vehicles	-
78.	Directorate of	2021-23	2024-	Irregular expenditure on	498,180

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Agriculture Crop Reporting Service, Lahore		0000001533_F00022	training recovery	
79.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00023	Irregular payment of salaries due to shifting of headquarter	2,962,696
80.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00025	Dubious Drawl of Travelling Allowance through bogus claims, Recovery	264,350
81.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00027	Fraudulent drawl of Travelling Allowance after retirement	200,000
82.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00029	Irregular expenditure of Postages	390,000
83.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00030	Irregular Payment of Pending Liabilities from the Budgetary Grant of next fiscal year	779,065
84.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00031	Irregular payment of telephone	61,953
85.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00032	Irregular Expenditure on conference and seminar	109,945
86.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00033	Non-submission of monthly return of Sales Tax to the Collector-	130,746
87.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00034	Irregular payment on account of printing	625,447
88.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00035	Non verification of educational certificates from respective BISE/University	-
89.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00036	Physical Verification of Store/Stock not conducted	-
90.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00037	Excess expenditure than budget allocation	10,926
91.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00038	Inefficient Utilization of Funds	357,619,892
92.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00039	Non maintenance of Assets Register	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore				
93.	Directorate of Agriculture Crop Reporting Service, Lahore	2021-23	2024-0000001533_F00040	Improper maintenance of Log Books and History Sheets	-
94.	Project Director Oilseed	2020-23	2024-0000001547_F00006	Difference between amount of subsidy disbursed by bank and amount transferred to HBL Konnect	428,586,500
95.	Project Director Oilseed	2020-23	2024-0000001547_F00007	Irregular excess expenditure on pay & allowances than budget allocation in development scheme	3,081,904
96.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00004	Irregular opening of bank account	-
97.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00006	Irregular expenditure on printing Recovery of stamp duty	16,386,186
98.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00007	Loss to government exchequer due to free distribution and poor planning for printing of fortnightly	3,940,758
99.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00008	Recovery of POL due to beyond ceiling	715,788
100.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00009	Non/less deposit of sale proceeds of fortnightly ZIRRAT NAMA	2,163,277
101.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00010	Irregular expenditure on Electronic Communication	730,589
102.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00011	Recovery of unauthorized pay and allowances	208,675
103.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00013	Irregular expenditure on repair of transport	1,246,785
104.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00014	Lapse of funds due to non-surrendering of savings	41,620,986
105.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00015	Irregular excess expenditure than budget allocation	105,343
106.	Directorate of Agriculture	2019-23	2024-0000001534	Unauthorized expenditure due to	258,353

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Information Punjab, Lahore		_F00016	misclassification	
107.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00017	Irregular expenditure on POL and repair of vehicles due to un-approved list of vehicles from Finance	39,919,695
108.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00019	Irregular payment of Pending Liabilities	4,776,750
109.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00020	Irregular expenditure on Purchase of Tyre	1,028,547
110.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00021	Irregular expenditure on Stationery, Computer Stationery, Others and COS	8,111,373
111.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00022	Irregular expenditure on purchase of POL for Generator	1,693,228
112.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00003	Non-Adjustment of Advances	1,541,198
113.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00006	Non initiation of inquiries and non-recovery of liquidated damages from PhD Scholars proceed on study leave	-
114.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00008	Non-obtaining of funds from Government of the Punjab	19,264,398
115.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00014	Irregular expenditure due to violation of PPRA	19,722,500
116.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00016	Non disposal of off-road vehicles	1,240,000
117.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00017	Irregular holding the post of Director Treasurer Office; Additional charge for the post of Treasurer and earning degrees of Bachelor & Master in same year by Seyda Irum Umer, Ex-Treasurer	-
118.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00018	Irregular hiring of Management Trainee Officer	7,055,000
119.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00021	Irregular grant of extension in joining to Mr. Zaeem Amjad Gadhok, Assistant	901,318

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Registrar	
120.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00023	Irregular Time Scale Personal Upgradation	-
121.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00024	Extra provision of contingencies made in PC-1 of "Establishment of National Center for Livestock Breeding, Genetics & Genomics (NCLBG&G) at PMAS-Arid Agriculture University, Rawalpindi "	7,305,000
122.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00025	Time over runs for various development projects; matter needs to be investigated	-
123.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00028	Loss due to overpayment of price variation	74,695
124.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00030	Overpayment due to non-reduction of rate	164,579
125.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00031	Irregular fixing of POL Ceiling	-
126.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00032	Irregular expenditure on fabrication of vehicle due to splitting	389,872
127.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00033	Irregular expenditure on supply & installation of diesel generator 300KVA without completion of work under project "Establishment of National Center for Livestock Breeding, Genetics & Genomics (NCLBG&G)" at PMAS-Arid Agriculture University, Rawalpindi"	6,499,999
128.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00035	Irregular expenditure on procurements	62,515,742
129.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00038	Non deduction of PST on repair of furniture	330,106
130.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00039	Non retrieval of library books	611,329
131.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00040	Loss due to non-realization of rent of land and electricity charges for installation of ATM-	840,000
132.	Arid Agricultural University,	2021-23	2024-0000001516	Irregular expenditure on Research Projects	144,243,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Rawalpindi		_F00041		
133.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00042	Loss to Government due to non-deduction of GST	233,413
134.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00043	Non auction of unserviceable stocks	162,144
135.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00044	Cost over runs on purchases under project "Establishment of National Center of Industrial Biotechnology for Pilot Manufacturing of Bio-products Using Synthetic Biology and Metabolic Engineering Technologies. (ENCIB)"	41,445,250
136.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00045	Poor management by surrendering the funds of Project "Provision of Missing Facilities/Infrastructure at Sub Campus of PMAS-Arid Agricultural University at Attock"	45,000,000
137.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00047	Irregular appointments of Mr. Sohail Bhatti, Ex-Project Director Works	3,600,000
138.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00037	Irregular payments to M/s Citi Lab on conducting medical tests	5,641,676
139.	Director Agricultural Information, Punjab	2021-23	2024-0000001534_F00002	No need assessment was made due to which no development project could be launched during last four y	-
140.	Director Agricultural Information, Punjab	2021-23	2024-0000001534_F00003	Non-fulfillment of annual agricultural publicity plan for cotton production through electronic	8,512,175
141.	Director General Agriculture (Field), Lahore	2020-23	2024-0000000737_F00006	Irregular obtaining of CDRs instead of Bank Guarantees	17,257,600
142.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00005	Un-authorized drawal of subside facilities by the government employees	6,599,794
143.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00006	Less/non-deduction of government Taxes	204,028
144.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00010	Irregular payment of pending liability	533,731
145.	Directorate General Agriculture (Field)	2020-23	2024-0000000737	Less/Non-deduction of GST	340,636,029

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab, Lahore		_F00005		
146.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00008	Non-less deduction of Income Tax	218,573
147.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00010	Irregular payment of pending liability	871,357
148.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00018	Non deposit of federal insurance fee (FIF) on the payment of premium	19,499,777
149.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00002	Irregular expenditure on account of Purchase of transport	24,372,215
150.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00020	Irregular expenditure on purchase of different head	17,592,885
151.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00012	Irregular expenditure on purchase of Equipment	13,864,420
152.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00009	Irregular expenditure on purchase of printing	7,373,200
153.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00011	Irregular expenditure on purchase of Stationery and computer stationery	4,994,400
154.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00013	Irregular expenditure on purchase of Machinery and Equipment	3,942,860
155.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00010	Irregular expenditure on purchase of Cost of other store	2,972,600
156.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00014	Irregular expenditure on purchase of Machinery and Equipment	1,044,500
157.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00006	Irregular purchase of Stationery, computer stationery, hardware and Furniture	2,163,480
158.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00004	Irregular expenditure on purchase of spectro radiometer	2,139,325
159.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00005	Irregular expenditure on purchase of electric Generator	1,437,000
160.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00012	Non recovery of PST on payment for services rendered by Technical	2,321,034

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Working Group (TWG)	
161.	the Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00026	Overpayment of quantity/work not found in BOQ/TS	1,723,161
162.	the Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00027	Overpayment due to allowing excessive quantities	10,076,693
163.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00024	Non/Less deduction of House rent and 5% maintenance charges	3,475,458
164.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00006	Non/Less deduction of House Rent Allowance & 5% House Maintenance Charges	1,159,821
165.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00012	Less deduction of PST. Recovery	6,930,635
166.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00026	Recovery on account of advance tax from bank branches in university premises	6,908,040
167.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00013	Loss due to non-utilization of available earth	5,409,046
168.	Project Director National Oilseed Enhancement Program	2020-23	2024-0000001547_F00005	Irregular payment of subsidy against blank columns of names and father's name	7,362,000
169.	Director General Water Management Lahore	2022-23	2024-0000000766_F00007	Unauthorized/Irregular repair of vehicles	2,022,368
170.	Directorate of Agriculture, Crop Reporting service, Lahore	2021-23	2024-0000001533_F00026	Unauthorized use of vehicles and Excess Drawl of POL than Monthly Ceiling Limit, Loss	4,964,737
171.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00013	Irregular expenditure under "Communication"	3,491,935
172.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00048	Irregular payments of miscellaneous works	163,078,866
173.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00005	Unjustified deployment/posting of Resident Auditors on Deputation	2,304,086
174.	Director General Water Management Lahore	2022-23	2024-0000000766_F00003	Irregular payment without seeking verification from the consultants	10,094,703
175.	Director General Water Management Lahore	2022-23	2024-0000000766_F00002	Non monitoring of follow-up activities and non-provision of rental services by the owners of subsid	19,750,000
176.	Director General Agriculture (Field), Lahore	2020-23	2024-0000000737_F00024	Non monitoring of follow-up activities by the DG (M&E)	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				department and non-Provision of rental service	
177.	Director General Agriculture (Field), Lahore	2020-23	2024-0000000737_F00021	Un-authorized excess utilization of funds than approved in PC-I	39,102,820
178.	Directorate of Agriculture, Crop Reporting service, Lahore	2021-23	2024-0000001533_F00007	Stock entry not made and recovery	1,469,453
179.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00002	Time over run and change in scope of activities planned in PC-I not executed/less/excess executed	1,104,350,000
180.	Directorate of Agriculture, Crop Reporting service, Lahore	2021-23	2024-0000001533_F00024	Excessive expenditure on Repair of Transport	3,026,916
181.	Directorate of Agriculture, Crop Reporting service, Lahore	2021-23	2024-0000001533_F00019	Deposit Not Got Verified from the treasury	786,281,755
182.	Chief executive, PARB	2022-23	2024-0000001541_F00007	Non receipt of PARB share of income from commercialization of Research output	-
183.	Chief executive, PARB	2022-23	2024-0000001541_F00005	Irregular approval/execution of the Research projects	1,757.57
184.	Chief executive, PARB	2022-23	2024-0000001541_F00004	Improper maintenance of PARB Fund	5,300,000
185.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00017	Irregular transfer of funds against provisional bills of contractor and advance drawl	22,900,000
186.	Chief executive, PARB	2022-23	2024-0000001541_F00014	Loss due to exchange of high value plot with lesser value by the LDA	-
187.	Director General Agriculture (Field), Lahore	2020-23	2024-0000000737_F00022	Time over run of the activities planned in PC-I not executed/less executed than target leading toward	1,616,078,500
188.	Project Director National Oilseed Enhancement Program	2020-23	2024-0000001547_F00002	Irregular payment of subsidy without verification of land by	1,032,892,000
189.	Directorate of Agriculture Information Punjab, Lahore	2019-23	2024-0000001534_F00023	Irrational sale of Ziraat-Nama without consultation for fixation of rates from Finance Department at	4,101,625
190.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00001	Land was owned more than 50 Acres by the farmers in Barani Area	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Land was owned more than 25 Acres by the farmers in Canal irrigated area	
191.	Director National Oilseed Enhancement Program (NOEP)	2020-23	2024-0000001547_F00004	Irregular payment of 50% cost of implements in violation of PPRA	3,682,333
192.	Director General on Farm Water Management Punjab, Lahore	2022-23	2024-0000000766_F00001	Non/less achievement of targets	1,686,000,000
193.	Director National Oilseed Enhancement Program (NOEP)	2020-23	2024-0000001547_F00003	Irregular payment of subsidy without having land	218,651,500
194.	Director Agricultural Information, Punjab, Davis Road, Lahore	2019-23	2024-0000001534_F00018	Irregular payment of Electronic Media Campaigns without verification of Transmission Certificates of the TV Channels and; non-availability of TVC's of Media Campaigns	58,128,986
195.	PARB Lahore	2022-23	2024-0000001541_F00011	Irregular approval/ obtaining funds from different bodies for same Research Project-	22,137,000
196.	PARB Lahore	2022-23	2024-0000001541_F00016	Irregular funding for new research projects already under progress of same title	129,454,000
197.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00009	Procurement through splitting the indents	1,325,321
198.	Director General Agriculture (Field), Lahore	2020-23	2024-0000000737_F00023	Un-justified non-execution of development activities despite allocation in PC-I	1,095,318,000
199.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00010	Appointments were made during ban period	57,174,651
200.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00015	Irregular appointment during ban period	18,521,600
201.	Assistant Director Statistical, Crop Reporting, Hafizabad	2004-23	2024-0000001518_F00001	Without uploading tender on PPRA	773,497
202.	PARB Lahore	2022-23	2024-0000001541_F00013	Loss due to investment for long term at less profit rates	1,840,000
203.	Director Agricultural Information, Punjab	2021-23	2024-0000001534_F00005	MB not available and lab tests not performed	1,591,200
204.	Deputy Director Agriculture OFWM Okara	2017-24	2024-0000003288_F00001	Excess payment for bricks in execution of civil works of water	513,707

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				courses	
205.	Deputy Director Agriculture OFWM Okara	2017-24	2024-0000003288_F00003	Unlawful retention of unspent balances of closed water courses work projects	778,802
206.	Deputy Director Agriculture OFWM Okara	2017-24	2024-0000003288_F00008	Lapse of funds due to non-surrendering of savings	1,400,777
207.	Deputy Director Agriculture OFWM Okara	2017-24	2024-0000003288_F00012	Excess expenditure than budget allocation	13,057,081
208.	Chief Scientist, Agri Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00009	Recovery on account of stamp duty	98,959
209.	Chief Scientist, Agri Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00010	Non surrendering of unspent balances	17,489,255
210.	Chief Scientist, Agri Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00011	Excess expenditure than budget allocation	4,611,206
211.	Chief Scientist, Agri Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00012	Unauthorized payment due to purchase of goods from incorrect head of accounts	2,919,827
212.	Chief Scientist, Agri Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00013	Irregular purchase of tyres	1,383,148
213.	Agri Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00005	Non recovery of price of tender documents at prescribed rates	310,498
214.	Agri Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00021	Loss due to excavation in foundations owing to non-deduction of shrinkage charges	180,076
215.	Agri Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00022	Irregular receipt of cost of old building material without auction	5,817,699
216.	Agri Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00023	Non reduction of price due to using 1.2 mm thick aluminum	176,155
217.	Agri Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00024	Irregular payment without various test reports	-
218.	Agri Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00029	Non maintenance of record	434,766,674
219.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00002	Irregular extra payment on account of bricks recovery thereof	592,339

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
220.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00006	Irregular advance payment of electricity bills without seeking sanction of Finance Department amount	400,000
221.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00007	Irregular drawal of POL and Lubricants	230,803
222.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00008	Irregular charging of further tax during financial year 2019-20 in spite of abolition, recovery	348,830
223.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00020	Irregular expenditure due to execution of item of Civil Works without material lab test reports and	323,035,794
224.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00022	Irregular payment of expenses of other departments having separate cost centers	2,096,742
225.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00023	Un-authorized drawal of DDO payments in cash	534,211
226.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00024	Non-registration of rent/lease agreement with rent registrar and non-collection of stamp duty & Inco	186,396
227.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00025	Non-deduction of BF and GI Recovery thereof	110,049
228.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00027	Loss to government due to non-deposit of 4/5 th GST share into Government Treasury due to non-deposit	43,886,707
229.	Deputy Director Agri OFWM Khushab	2017-24	2024-0000002766_F00028	Irregular misclassification of expenditure using incorrect Head of Account	113,727
230.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00004	Non-Achievement of Receipt Targets of Agriculture	220,998,431
231.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00007	Unauthorized Payments from Incorrect Head of Accounts	3,835,618
232.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00008	Irregular Expenditure on Repairs Under Heads Hardware and Software	1,379,092
233.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00010	Irregular Appointment of Individual Consultant Involving Expenditure	3,000,000
234.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00011	Loss Due to Non-Recovery of 5% Deduction of HR,	138,242

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Recovery thereof	
235.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00012	Non-Deduction of Conveyance Allowance During Earned Leave Recovery Thereof	116,135
236.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00014	Non-Finalization of 597 Pending Court Cases and 968 FIRs in fertilizer and 516 FIRs in pesticide	-
237.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00018	Inefficient Utilization of Funds	8,898,632
238.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00001	Loss to Government due to non-auction of used mobil oil	5,467,620
239.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00002	Less Achievement of Income Targets	10,052,925
240.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00003	Irregular drawl of Government Relief from Benazir Income Support Program (BISP) by spouses of official	475,622
241.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00004	Irregular Issuance of HSD to other departmental divisions by different offices of Agricultural Engin	1,935,660
242.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00005	Loss to govt. due to non-utilization of stamp papers of prescribed value/payment of stamp duty	395,159
243.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00007	Parking of non-functional bulldozer for last 18 years having book	3,800,000
244.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00008	Overpayment of personal allowance, recovery thereof	114,170
245.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00009	Irregular issuance of High-Speed Diesel to vehicles of other departmental divisions by different off	364,836
246.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00010	Non clearance of pending booking	1,342,790
247.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00011	Non-obtaining of professional tax certificate evidence for deposit of professional tax	279,000
248.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00012	Irregular Excess Expenditure than Budget Allocation	684,244
249.	Director Agri	2014-24	2024-	Loss to government due	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Engineering District Layyah		0000002754_F00013	to non-revision of hiring rates of Komatsu and Caterpillar Bulldozers	
250.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00014	Non-deposit of Loader Charges into Government Treasury	81,810
251.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00015	Irregular retention of excess vehicles than existing strength of officers posted in Layyah Division.	-
252.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00016	Non-auction of unserviceable spare parts	2,223,965
253.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00017	Non-maintenance of fixed asset register	-
254.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00018	Non-auction of dry/fallen trees having auction.	150,000
255.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00019	Irregular procurements	7,382,307
256.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00020	Irregular expenditure on repair of machinery and equipment	1,803,905
257.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00021	Instances of weak financial and supervisory controls	-
258.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00022	Irregularities in incurring expenditure out of development grant	635,386
259.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00023	Non-verification of Sales Tax deposits	1,843,294
260.	Director Agri Engineering District Layyah	2014-24	2024-0000002754_F00024	Less deduction of withholding tax	91,547
261.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00001	Non recovery of conveyance allowance from the officials	72,723
262.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00002	Inefficient utilization of subsidy funds on wheat seeds	290,905,000
263.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00003	Inefficient utilization of funds resulting non-surrendering of savings and incurring expenditure wit	7,287,973
264.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00004	Unauthorized expenditure through misclassification	6,168,518
265.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00005	Unauthorized clearance of pending liability	4,522,795
266.	Director General Agri Ext & AR,	2023-24	2024-0000002743	Non recovery of general sales tax and Punjab	157,025

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00006	sales tax	
267.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00007	Non recovery of stamp duty and less receipt of performance guarantee	1,443,357
268.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00008	Consumption of POL beyond prescribed ceiling	8,759,399
269.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00011	Non-recovery of penalty on non-deposit of due interest amount on subsidy by the Service Provider	183,840
270.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00012	Non-accountal of mobile oil and vehicle parts	188,983
271.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00013	Blockage of government capital due unnecessary purchase of Stock articles	11,737,449
272.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00014	Non-accountal and non-disposal of used Mobil oil and stock articles	204,400
273.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00015	Non-accountal of Mobil Oil in stock register	1,481,520
274.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00016	Unlawful retention of 04 out of 16 vehicles on pool and consumption of 10,716 litter POL and repair	1,641,838
275.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00017	Irregular expenditure on POL and repair of transport	-
276.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00018	Unauthorized payment of electricity charges of other offices	971,054
277.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00019	Loss to government due to purchase of store items at higher rates	9,744,162
278.	Director General Agri Ext & AR, Lahore	2023-24	2024-0000002743_F00021	Non-Achievement of Physical Targets and Objectives with Regard to Certified Seed & Weedicides	-
279.	Deputy Director Agri OFWM Sargodha	2017-24	2024-0000003433_F00001	Excess payment for bricks in execution of civil works of water courses	113,947
280.	Deputy Director Agri OFWM Sargodha	2017-24	2024-0000003433_F00003	Irregular Mode of Payment	393,001
281.	Deputy Director Agri OFWM Sargodha	2017-24	2024-0000003433_F00004	Non-Verification of Sales Tax invoices	467,678
282.	Deputy Director Agri OFWM Sargodha	2017-24	2024-0000003433_F00007	Lapse of funds due to non-surrendering of savings	6,750,528
283.	Deputy Director Agri	2017-24	2024-	Excess expenditure over	12,997,443

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	OFWM Sargodha		0000003433_F00008	and above the budget allocation	
284.	Deputy Director Agri OFWM Sargodha	2017-24	2024-0000003433_F00011	Non replacement of Off-Road Vehicle	2,000,000
285.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00002	Functions Performed by the Acting Vice Chancellor Beyond their Authorized Competency	-
286.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00003	Unauthorized occupation of Vice Chancellor House	-
287.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00013	Irregularity in Approval of Altered Minutes of the 41st Syndicate Meeting	-
288.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00014	Conflict of Interest in Legal Proceedings for Regular Appointment of Vice Chancellor Position at Muhammad Nawaz Sharif University Agriculture	-
289.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00015	Non-Recovery of House Rent & 5% Maintenance Charges	800,913
290.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00016	Irregular expenditure due to non-approval of revise estimates from the syndicate	960,590,000
291.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00017	Additional Charges for Non-Statutory Posts at Muhammad Nawaz Sharif University of Agriculture, Multan	-
292.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00018	Irregular payment to contractor without approving the revised estimates	6,831,316
293.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00019	Undue financial benefit due to non-renewing of Bank Guarantee	27,338,775
294.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00020	Undue financial benefit due to less obtaining of additional performance security	13,004,592
295.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00021	Overpayment due to use of substandard bricks	1,851,579
296.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00022	Project Cost overrun not approved from the competent forum	1,513,847
297.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00023	Irregular expenditure due to Procurement of steel from the non-sales tax registered firm	35,567,415
298.	Muhammad Nawaz Shareef University of	2023-24	2024-0000005463	Overpayment due to application of incorrect	467,905

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Agriculture, Multan		_F00024	rate	
299.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00025	Irregular expenditure due to procurement of bricks from unlisted kilns	23,955,946
300.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00026	Loss to the University due to ignoring MRS rate	576,220
301.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00027	Loss to University due to non-recovery of dues from Students	2,329,700
302.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00028	Irregular Payment of honorarium	260,000
303.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00029	Loss of University due to deduction of withholding tax on profit	270,818
304.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00030	Less Amount of Tax Collected on Auction of cash crops	714,136
305.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00031	Less achievement of revenue Target by the farms	2,066,724
306.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00032	Improper/ Non maintenance of Cash Books	-
307.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00033	Loss due to non-Investment of University Funds in BOP	-
308.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00034	Overpayment of Conveyance Allowance	155,333
309.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00035	Outstanding liability under different head	1,523,186
310.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00036	Non-auction of 8000 mound stock of wheat produce after harvesting	21,200,000
311.	Muhammad Nawaz Shareef University of Agriculture, Multan	2023-24	2024-0000005463_F00037	Loss to university due to non-utilization of allotted irrigation water	-
312.	Chief Scientist, Agricultural Biotechnology Research Institute, Faisalabad Project titled "Improvement of Strengthening of Research Activities Through Provision of Missing Facilities at Research Institutes	2003-24	2024-0000004313_F00002	Ineffective Purchases of items without immediate requirements due to defective mechanism	3,138,301
313.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00006	34 officers were granted additional charge over an extended period against the policy.	5,271,787
314.	Secretary Agriculture, Lahore	2023-24	2024-0000003794	Non completion of ADP projects	795,517,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00006		
315.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00020	Less achievement of targets is detailed in Annexure-6(A)	570,299,252
316.	Deputy Director Agriculture OFWM Okara	2017-24	2024-0000003288_F00007	department failed to execute planned length of 12405 meter	152,135,772
317.	Deputy Director Agriculture OFWM Sargodha	2017-24	2024-0000003433_F00005	department failed to execute planned length of 20344 meter	69,144,197
318.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00009	Non completion of projects and scheme dropped after two years	13,388,920
319.	Director Agricultural Information, Punjab	2021-23	2024-0000001534_F00001	Less achievement of targets is detailed in Annexure-6(B)	2,740,997
320.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00019	Less achievement of targets is detailed in Annexure-6(C)	0
321.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00013	Non maintenance of cash book, treasury pass book and non-provision of counterfoil of cheque books-	1,156,374,045
322.	Deputy Director Agriculture OFWM, Khushab	2017-24	2024-0000002766_F00004	Muster roll not developed completely, labour charged by each WUA not on record, cash payment drawn	54,314,874
323.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00015	Irregular lapsing of amount of development grants	49,199,332
324.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00018	Less showing amount of expenditure in the expenditure statement than the amount booked by DAO	23,669,850
325.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00011	Illegitimate payment of price variation	21,484,160
326.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00016	Expenditure on POL for vehicles without maintaining Log book	5,907,008
327.	Chief Scientist, Agricultural Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00008	Irregular expenditure on civil work without consultation of public works department	14,197,102
328.	Director General Agriculture (Field), Lahore	2020-23	2024-0000000737_F00017	Less-procurement of Vehicles and unauthorized registration of vehicles in favour of	13,832,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				consultant	
329.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00020	Irregular payment of carriage charges of Crush/Bajri	13,029,143
330.	Chief Scientist, Agricultural Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00005	Non-disposal of Wheat Stock	600,000
331.	Chief Scientist, Ayub Agricultural Research Institute (AARI) Faisalabad	2022-23	2024-0000000767_F00008	Penal rent was not recovered from a retired chowkidar occupying a residence illegally.	62,682
332.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00010	Procurement through single vendor without market rate analysis and store and stock also not maintained	836,040,417
333.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00017	Procurement through single vendor without market rate analysis	7,991,980
334.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00012	Procurement through single vendor without market rate analysis, evaluation of bid not uploaded	6,885,730
335.	Secretary Agriculture, Lahore	2023-24	2024-0000003794_F00002	Procurement through petty purchases instead of tender	4,634,713
336.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00008	Procurement through single vendor without market rate analysis	3,976,300
337.	Chief Scientist Agriculture Biotechnology Research Institute Faisalabad	2003-24	2024-0000004313_F00006	Procurement through single vendor without market rate analysis	2,998,500
338.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00030	Procurement of items without rate comparison with prevailing market rates	2,584,171
339.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00014	Procurement through single vendor without market rate analysis	1,554,000
340.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00003	Procurement through single vendor without market rate analysis	794,002
341.	Agriculture Research & Extension, University of	2023-24	2024-0000003791_F00007	Irregular expenditure on participation in 1st International Food and	959,800

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Agriculture, Faisalabad			Agriculture Exhibition	
342.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00009	Technical evaluation criteria not established	12,500,000
343.	Agriculture Research & Extension projects at the University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00002	Overpayment due to acceptance of various items of works at varying rates of three projects	9,857,900
344.	Chief Scientist, Agricultural Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00001	Less deposit of receipts	3,521,362
345.	Market Smart Subsidies on Agriculture Inputs	2017-18	29	Unauthorized opening of Bank accounts and non-reconciliation of receipt & expenditure figure with Bank statements	1,544 million
346.	Market Smart Subsidies on Agriculture Inputs	2017-18	31	Unauthorized drawl from SDA and transfer into commercial bank account	1,543.94 million
347.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	17	Performance failure due to non-payment of subsidy	96,663,000
348.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	16	Wastage of public money due to poor media campaign	10,413,000
349.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	19	Non completion of project within stipulated period	2,935,000,000
350.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	36	Unauthorized charging of transaction fee from the farmers at the time of payment of subsidy	-
351.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	5	Loss to Government due to late depositing/ disbursement of cheques	22,139,935
352.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	9	Wasteful expenditure due to unjustified media campaign	3,931,972
353.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	8	Unjustified expenditure on advertisement through electronic media	3,052,081
354.	Performance Audit Report on Market Smart Subsidies on Agriculture Input	2017-18	10	Doubtful payment of printing material	166,725
355.	Market Smart Subsidies on	2017-18	AIR Para No. 18 & 39	Deviation from the objectives set in the	1,615.43 million

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Agriculture Inputs			Chief Minister Summary	
356.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 35	Unauthenticated figure shown in the expenditure statement	1,074.52 million
357.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 21	Non achievement of target approved by the Chief Minister regarding subsidy on DAP	479.86 million
358.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 33	Expenditure over and above the budget provided in approved Chief Minister's Summary on account of general expenses	181.026 million
359.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 07	Non collection of profit earned on markup at day end balance into Government Treasury	24.14 million
360.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 04	Irregular payment of service charges to Telenor bank	3.14 million
361.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 11	Doubtful payment of printing material	2.00 million
362.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 12	Unspent balance not received back	0.38 million
363.	Performance audit on Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 30	Non maintenance of SDA account in contravention of the instructions of CM's Summary	0
364.	Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 01	Undisbursed amount not received back	92,994,255
365.	Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 13	Unauthorized expenditure on media campaign out of other scheme	29.09 million
366.	Market Smart Subsidies on Agriculture Inputs	2017-18	AIR Para No. 02	Undisbursed amount not deposited into Government Treasury	2.94 million
BOARD OF REVENUE					
1.	Project Director "Institutional Restructuring and Automation of Tax	2022-23	2024-0000001343_F00004	Excess expenditure due to late clearance of Bills	586,470
2.	Project Director "Institutional Restructuring and Automation of Tax	2022-23	2024-0000001343_F00005	Less recovery of stamp duty	178,915
3.	Project Director "Institutional	2022-23	2024-0000001343	Non-Utilization of development funds	40,170,908

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Restructuring and Automation of Tax		_F00006		
4.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00003	Irregular/Doubtful Expenditure on Repair of Vehicles	1,523,237
5.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00004	Irregular/Doubtful expenses on account of POL	4,944,797
6.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00005	Irregular purchases on account of stationery, furniture	4,749,666
7.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00006	Irregular/Doubtful Expenditure on Repair of machinery and equipment	1,053,847
8.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00007	Non-surrender of Savings	37,250,786
9.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00008	Irregular excess expenditure than budget allocation	43,980,921
10.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00013	Ineffective mechanism to stop decanting of LPG by unauthorized persons.	-
11.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00016	Non- maintenance of cash book.	-
12.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00018	Physical verification of Stores and Stocks	-
13.	Assistant Commissioner (L-R) Ferozwala	2017-23	2024-0000001355_F00019	Non-auction of unserviceable stocks	-
14.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00002	Non achievement of Project objective as per PC-I	-
15.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00007	Irregular expenditure on repair and maintenance of assets not owned by Project	282,505
16.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00008	Non-Recovery of stamp duty on executing the lease agreement on rent of buildings	128,108
17.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00009	Non-Surrender of Savings within Stipulated Time	77,563,456
18.	Project Director "Institutional Restructuring and Automation of Tax	2022-23	2024-0000001343_F00001	Irrational planning and procurement for project of Institutional Restructuring and Automation of Tax Collection in the Punjab	67,935,750
19.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00004	Blockage of funds due to un-justified excess purchase of GPS devices without immediate requirement	6,423,651

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
20.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00006	Irregular award of contract for procurement of DGPS Devices	8,834,436
21.	Project Director "Institutional Restructuring and Automation of Tax	2022-23	2024-0000001343_F00003	Non-Imposition of LD Charges	7,956,585
22.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00001	Un-justified excess procurement of unutilized video conferencing devices on higher rates from single	4,899,375
23.	Project Director "Institutional Restructuring and Automation of Tax	2022-23	2024-0000001343_F00002	Irregular expenditure on pay & allowances on the appointments of software engineers	1,704,442
24.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00005	Irregular appointments under project and payment of pay allowances	2,845,000
25.	IT Based State Land Management (BOR), Lahore	2021-23	2024-0000001548_F00003	Less revenue collection due non linking of financial entered data of state land in SLMS	-
26.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00007	Less recovery of LD charges on delivery of printers	92,550
27.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00010	Loss of Govt. due to non-auction of old/unserviceable vehicles	2,760,000
28.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00011	Non-auction of unserviceable stocks.	-
29.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00014	Loss due to non-monetization of YouTube and Instagram	554,831
30.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00018	Non-deduction of sales tax from suppliers under the head Repair of transport	293,794
31.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00023	Unnecessary/Surplus Hiring of Warehouse Building for storage of I.T Equipment	3,157,000
32.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00024	Excess payment to PIMPD	54,000
33.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00029	Overpayment of Leave Encashment	383,122
34.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00036	Non traceability of assets transferred from other organization	-
35.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00037	Wastage of Human Resources and fund on Computer Cell not made functional.	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
36.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00039	Inefficient use of Public Funds resulting lapse of Budget	69,207,850
37.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00042	Non-auctioning the Vehicles	5,995,000
38.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00043	Improper spending on repair of Furniture and Machinery & equipment	4,981,534
39.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00045	Irregular/Uneconomical expenditure by splitting the sanctions	2,990,694
40.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00046	Irregular Expenditure on Pending Liabilities	2,356,514
41.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00047	Mis-classification of Expenditure	1,981,377
42.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00048	Non realization of Punjab Sales Tax	712,776
43.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00050	Internal audit and physical verification not conducted	-
44.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00051	Excess expenditure for POL	7,966,038
45.	Senior Member, Board of Revenue	2023-24	2024-0000002768_F00052	Unlaw Posting of Tehsildar in Home District	-
46.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00001	Doubtful expenditure on repair of transport	8,053,262
47.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00003	Inadmissible Expenditure on the Provision of Telecom and Data Services to Government/Public Sector	191,776,398
48.	Punjab Land Record Authority (PLRA)	2023-24	2024-0000002751_F00025	Doubtful expenditure on POL-	113,357,098
49.	Senior Member, Board of Revenue (BOR)	2023-24	2024-0000002768_F00013	Unjustified purchase and retention of the vehicle without policy and sanctioning strength from FD	103,776,000
50.	Punjab Land Record Authority	2023-24	2024-0000002751_F00028	Irregular appointments of contingent paid staff	71,160,183
51.	Senior Member Board of Revenue (BOR)	2023-24	2024-0000002768_F00027	Overlapping of items and expenditure in projects under execution at Board of Revenue	56,705,000
52.	Senior Member Board of Revenue (BOR)	2023-24	2024-0000002768_F00025	Loss spent in 2022 on renovation	45,083,000
53.	Punjab Land Record	2023-24	2024-	Irregular purchase	10,439,235

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Authority		0000002751_F00009	without immediate requirement	
54.	Punjab Land Record Authority	2023-24	2024-0000002751_F00013	Irregular expenditure on rent of building	5,577,000
55.	Punjab Land Record Authority	2023-24	2024-0000002751_F00016	Wasteful expenditure due to hiring of services for attaining ISO Certification	1,650,000
56.	Punjab Land Record Authority, Lahore	2023-24	2024-0000002751_F00021	Unauthorized payment of Honorarium/incentive	8,489,236
EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT					
1.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00009	Irregular expenditure on advertisement and Publicity	2,786,238
2.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00010	Irregular clearance of pending liabilities	461,385
3.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00011	Non-Surrender of Savings within Stipulated Time	21,833,460
4.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00012	Irregular Excess Expenditure than Budget Allocation	642,460
5.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00013	Non finalization of Pending inquiry Cases	-
6.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00015	Overconsumption of fuel beyond ceiling	165,690
7.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00016	Doubtful expenditure on account of POL	10,375,556
8.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00019	Less Achievement of Revenue Targets	-
9.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00002	Irregular advance payment on account of Virtual machine solution made without obtaining FD approval	58,200,000
10.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00003	Irregular payment on account of Training sessions to dept. officials	15,910,000
11.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00007	Non-payment on account of rent of building and Honoraria to focal person of Govt Pb by urban unit	3,000,000
12.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00018	Non recovery of stamp duty	892,225
13.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00005	Overpayment of House Rent Allowance to the staff posted at different districts	281,952

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
14.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00014	Irregular procurement of on account of Stationary	2,829,261
15.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00001	Unjustified payment due to non-provision of deliverables and abidance of the	236,690,384
16.	DG Excise & Taxation, Lahore	2022-23	2024-0000001281_F00008	Poor controls over DRA System led to illegal activity of transfer of motor vehicles	-
17.	DG Excise & Taxation, Lahore	2023-24	2024-0000003928_F00011	Irregular payment of salary due to shifting to headquarter	6,113,232
18.	DG Excise & Taxation, Lahore	2023-24	2024-0000003928_F00023	Non registration of new purchased vehicles in the name of department	63,433,000
19.	DG Excise & Taxation, Lahore	2023-24	2024-0000003928_F00024	Breached canons of probity and propriety due to systemic errors	21,897,045
20.	ETO, Sheikhpura	2023-24	2024-0000004904_F00029	Non-reconciliation of Expenditure with Treasury/District Account Office	131,366,225
21.	ETO, Sheikhpura	2023-24	2024-0000004904_F00030	Non-deduction of House Rent Allowance, Conveyance Allowance & 5% maintenance charges	322,917
22.	ETO, Sheikhpura	2023-24	2024-0000004904_F00032	Excess expenditure than budget allocation	8,079,228
23.	ETO, Sheikhpura	2023-24	2024-0000004904_F00033	Inefficient Utilization of Funds	12,171,132
24.	ETO, Sheikhpura	2023-24	2024-0000004904_F00034	Irregular Payment of Rent of Building and non-deduction of stamp duty	47,360
25.	ETO, Sheikhpura	2023-24	2024-0000004904_F00035	Non-accountal of POL due to non-maintenance of Log Books	2,127,602
26.	DG Excise & Taxation, Lahore	2023-24	2024-0000003928_F00007	Irregular expenditure printing & publication without tender	2,635,000
FINANCE DEPARTMENT					
1.	Divisional Director Local Fund Audit Multan	2017-23	2024-0000001553_F00003	Irregular drawl of payment by DDOs instead of Vendors	6,646,613
2.	Divisional Director Local Fund Audit Multan	2017-23	2024-0000001553_F00004	Expenditure in excess of available budget	29,179,230
3.	Divisional Director Local Fund Audit Multan	2017-23	2024-0000001553_F00005	Anticipating Savings not surrendered/Lapse of Funds	62,006,084
4.	District Accounts Office Multan	2008-23	2024-0000001361	Financial mismanagement in POL	946,320

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00001	procurement and consumption	
5.	District Accounts Office Multan	2008-23	2024-0000001361_F00003	Non-Compliance with Withholding Tax Requirements	415,043
6.	District Accounts Office Multan	2008-23	2024-0000001361_F00004	Undue Retention of Outdated Court Fee and Juridical Stamps Papers	1,540,621,815
7.	District Accounts Office Multan	2008-23	2024-0000001361_F00005	Unauthorized Payment and Lapse of Documentation of Utility Bills	3,663,632
8.	District Accounts Office Multan	2008-23	2024-0000001361_F00006	Misclassification of Expenditure under various Head of Accounts	2,120,260
9.	District Accounts Office Multan	2008-23	2024-0000001361_F00007	Irregular drawl of payment by DDOs instead of Vendors	7,983,487
10.	District Accounts Office Multan	2008-23	2024-0000001361_F00008	Expenditure in excess of available budget	4,895,705
11.	District Accounts Office Multan	2008-23	2024-0000001361_F00009	Anticipating Savings not surrendered/Lapse of Funds	59,255,801
12.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00001	Irregular drawl of TA/DA for PIPFA Training	612,247
13.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00003	Non-verification of Challan	8,786,970
14.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00004	Non-submission of Consolidated Annual Accounts	494,578,157
15.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00006	Excess expenditure than budget allocation	9,872,092
16.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00007	Non-surrendering of unspent Balances	10,589,293
17.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00009	Irregular use and repair of vehicles	548,994
18.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00010	Rationalization of Human Resource in the Directorate of Local Fund Audit Faisalabad.	0
19.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00031	Irregular Expenditure on Pending Liabilities	7,935,429
20.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00033	Non deduction of PST on payment of legal fees	323,682
21.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00035	Irregular Payment of Incentive Allowance	52,474,474
22.	Punjab Revenue	2022-23	2024-	Non deduction of	2,238,139

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Authority, Lahore		0000001557_F00036	mandatory subscription of GP Fund, Group Insurance & Benevolent Fund from monthly salary of Regular Employees of PRA	
23.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00038	Irregular expenditure by splitting up	390,067
24.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00039	Non-Auction of Unserviceable stocks	180,860
25.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00040	Non -compliance of previous years audit paras and directives of SDACs thereof	-
26.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00028	Irregular Expenditure on POL	13,224,453
27.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00029	Irregular Payment on Account of Courier Services	993,535
28.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00030	Irregular Expenditure on POL Commissioner rate, Lahore	5,460,333
29.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00032	Lapse of Funds due to Non-Surrendering of Savings	112,093,212
30.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00034	Unjustified purchase of Photocopy Machine without the immediate requirement	645,588
31.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00005	Non-reconciliation of closing balance amount Variation with Bank deposited	320,273,455
32.	Divisional Director Local Fund Audit Faisalabad	2020-23	2024-0000001528_F00008	Recovery of pay & allowances	840,216
33.	Divisional Director Local Fund Audit Multan	2017-23	2024-0000001553_F00002	Non-Follow-up on Advance paras issued during special Audits of District Councils & Municipal Corporations/Committees in Punjab	780,341,309
34.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00037	Irregular Purchase of Vehicles	95,641,000
35.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00027	Irregular expenditure without maintenance of record	2,295,636
36.	Treasury Officer Lahore	2023-24	2024-0000003792_F00011	Breached canons of probity and propriety due to systemic errors	120,273,218
37.	Treasury Officer Lahore	2023-24	2024-0000003792_F00005	Non-obtaining of performance guarantee from PWD contractors	107,717,111

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
38.	Treasury Officer Lahore	2023-24	2024-0000003287_F00009	Diagnostic analysis in decline of foreign stamp sales caused decline of import in the country	166,071,400
39.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00003	Irregular award of additional charge beyond admissible period	544,329
40.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00026	Unaddressed public accounts balances	
41.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00030	Policy of non-submission of vouched account and post audit to account offices in the policy of Assan	0
42.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00032	Irregular granting of Grant-in-Aid	16,192,789,000
43.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00034	Excess expenditure than budget allocation/without budget allocation	322,983,000
44.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00035	Un-Utilized Budget	1,650,550,000,000
45.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00036	Non preparation of Plan for Implementation of "Punjab Public Financial Management Act 2022"	0
46.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00037	Insufficient momentum in addressing fraud and embezzlement cases as uncovered by Forensic/Special Au	0
47.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00038	Insufficient Governance and Reporting in "Punjab General Provident Investment Fund" and "Punjab Pens	0
48.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00039	Irregular expenditure on purchase of Stationery, Computer Stationery, printing etc.	0
49.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00040	Irregular excess expenditure than budget allocation	666,045
50.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00041	Lapse of Funds due to Non-utilization	0
51.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00042	Loss to Govt. due to non-deposit of receipt on account of tender Fee into Govt. Treasury	62,000
52.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00043	Irregular expenditure on purchase of Machinery and equipment	24,963,621
53.	Secretary G.O.P.	2023-24	2024-	Irregular expenditure on	16,801,478

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Finance department		0000003287_F00044	purchase of Furniture & Fixture	
54.	Secretary G.O.P. Finance department	2023-24	2024-0000003287_F00045	Non recording of assets due to non-functioning of Asset Module	0
55.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00041	Non recovery of pay and allowances of absent duty period from dismissed Staff	357,000
56.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00044	Unauthorized payments from incorrect head of accounts	1,166,858
57.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00054	Doubtful or irregular expenditure on the repair of furniture, fixtures, and machinery and equipment	4,507,879
58.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00055	Excess consumption of POL than the approved limit fixed by Finance Department	3,539,475
59.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00056	Non-surrendering of savings	372,659,963
60.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00059	Irregular Payments released without applying Pre-audit checks in violation of rules	1,110,851,759
61.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00062	Irregular Expenditure on Repair of Vehicles	3,017,160
62.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00065	Irregular Expenditure on Courier Services provided by the TCS and Non deduction of PST	547,441
63.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00066	Unauthorized Use of Official Vehicles by employees on lump sum Salary Package	211,725
64.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00067	Non-existence of vehicles registered on name of Punjab Revenue Authority at PRA Lahore	4,000,000
65.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00070	Non deduction of mandatory subscription of GP Fund, Group Insurance & Benevolent Fund from monthly	1,754,465
66.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00047	Irregular procurement of Uniform	2,187,903
67.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00048	Irregular procurement of Furniture & fixture	6,503,121
68.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515	Irregular expenditure under on law charges	9,306,219

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00051	and Non deduction of PST on payment of legal	
69.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00053	Irregular expenditure on Repair & Maintenance services and skilled worker	1,927,212
70.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00050	Doubtful withdrawal of POL without maintenance of logbooks	32,380,439
71.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00016	Non-receipt of Net Hydrel Profit (NHP) from Federal Government	69,975,000
72.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00002	Improper function of Treasury Officer in preparing Assan Assignment Accounts	14,877,852,830
73.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00004	Inefficient management in operations of PLAs	21,746,920,852
74.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00006	Inadequate management to endorse of Government cheques PWD by TO	4,696,957,742
75.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00010	Inefficient function of Treasury Office in maintaining record	13,314,042,550
76.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00001	Analysis of various stamps in double lock system	8,636,666,671
77.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00008	Unsound management of public valuables in double lock system	30,261,738
78.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00003	Non-transparent mode of payments	105,523,919
79.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00023	Less payment of PST than actually due as per monthly returns data	5,239,244,316
80.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00024	Tentative loss of govt revenue due showing input value greater than the purchase	2,205,822,359
81.	Punjab Revenue Authority, Lahore	2022-23	2024-0000001557_F00025	Miss leading reporting/short fall of revenue figures by	-
82.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00072	Incentivizing the officers with cash reward without justification and payment without record	122,936,445
83.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00058	Irregular appointment of work charged employees out of the funds allocated for contingent paid staff	45,138,182
84.	Secretary, Finance Department, Govt. of the Punjab, Lahore.	2023-24	2024-0000003287_F00017	Non receipt of Provincial Share from Federal Divisible Pool	19,696,557,8,242

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
85.	Divisional Director, Local Fund Audit, Faisalabad	2020-23	2024-0000001528_F00002	Non-recovery of audit fee	8,738,009
86.	Divisional Director, Local Fund Audit, Multan	2017-23	2024-0000001553_F00001	Non-Recovery of Audit Fee	59,079,437
87.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00045	Irregular expenditure by awarding contracts to single bidders	35,016,158
88.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00046	Irregular expenditure by awarding contracts to single bidders	12,087,833
89.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00052	Irregular expenditure by awarding contracts to single bidders	1,658,300
90.	Secretary Finance Government of Punjab, Lahore	2023-24	2024-0000003287_F00029	Non-Reconciliation of E-Pay Online Receipts	282,140,873,790
91.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00020	Irregular transfer of funds to State Bank of Pakistan	255,488,854,583
92.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00021	Irregular granting of loans without recovery of previous loans	124,563.276 million
93.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00006	Insights into Cash Development Loan repayment practices in the Finance Department	113,974.76 million
94.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00019	Idle balances in General Provident Investment Fund	24,598.39 million
95.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00008	Irregular granting of loans to Industrial Estate Development Companies without recovery of previous loans	24,293.53 million
96.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00024	Non-payment of CDA/Federal Government share of subsidy for operations of Pakistan Metro bus System (PMBS)	6,723.00 million
97.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00069	Excessive payment of rent of office buildings	21,709,138
98.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00061	Excessive payment of rent of office buildings	517,345
99.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00022	Non receipt of profit/dividend on Investments	-
100.	Finance Department, Government of the Punjab Lahore	2023-24	2024-0000003287_F00027	Non winding up of twenty public sector companies	-
101.	Treasury Officer, Lahore	2023-24	2024-0000003792_F00007	Non-deduction of taxes from PWD contractors	21,459,854

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
102.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00071	Inadmissible drawl of incentive allowance	3,722,400
103.	Punjab Revenue Authority Lahore	2023-24	2024-0000005515_F00039	Excess payment of Incentive allowance over and above upper stage of respective scales	824,800
104.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	1	Fraudulent pension payments to fake pensioners	7,129,000
105.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	2	Fake/Excess Payment of Arrears of Pension	5,848,000
106.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	3	Non recovery of excess payment of Pay & Allowances	4,410,000
107.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	4	Excess Payment of Medical allowance to Pensioners	2,323,000
108.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	5	Non-conducting of Post Audit of pension payments	4,580,605,000.00
109.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	6	Excess payments to pensioners due to non-observance of SOPs by bank	1,583,000
110.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	7	Less Payment on account of Arrears to Pensioners	1,319,000
111.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	8	Non reconciliation of pensioners/pension payments with the Banks	-
112.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	9	Lack of internal controls	-
113.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	10	Irregularities in pension Payments	-
114.	Special Audit on	2017-18	11	Unauthorized posting of	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Pension Payments Made by District Accounts Office Khushab			chowkidar for pension online	
115.	Special Audit on Pension Payments Made by District Accounts Office Khushab	2017-18	12	Delay in Finalization of pension cases	-
116.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.1	Late Submission of Pension Cases by the Department to AG Punjab Lahore & District Account Offices	0
117.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.2	Late Finalization of Pension Cases on SAP System by AG Punjab Lahore & District Account Offices	0
118.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.3	Late processing of Pension Cases in AG Punjab/DAOs	0
119.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.4	Non-Implementation of SOPs of Finance Department regarding Superannuation/ Retiring Pension	0
120.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.5	Non-Implementation of SOPs of Finance Department regarding Pension	0
121.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.6	Non-Implementation of SOPs of Finance Department regarding Invalid Pension/ Pension on Compulsory Retirement	0
122.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.7	Non-Issuance of PPO/FPPO	0
123.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.8	Non-Receipt of Life Certificate and No Marriage Certificate After Every Six Months	0
124.	Special Study of	2018-19	4.9	Non-Stoppage of	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	“Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension			Pension of the Pensioner who not Submit the Alive Certificate and No Marriage Certificate After Every Six Months	
125.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.10	Non-Establishment of Pension Facilitation Centers at Accountant General Punjab, Lahore and District Accounts Offices.	0
126.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.11	Non-Reconciliation of the Pension with the Banks.	0
127.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.12	Non-Formation of the Pension Reform Units of Finance Department.	0
128.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.13	Un-Necessary Personal Identification of the Pensioner.	0
129.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.14	Non receipt of pension cases from Punjab Pension Fund	0
130.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.15	Non conversion of historical cases on DCS	0
131.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.16	Non development of Pension Management Information System (PMIS)	0
132.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of Pension	2018-19	4.17	Non-Transferring of Pension Cases at respective levels	0
133.	Special Study of “Automated Pension Cell of AG Punjab regarding “Delay in Finalization of	2018-19	4.18	Late Issuance of Retirement Orders	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Pension				
134.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.19	Late Issuance of Last Pay Certificate (LPC) and Service Statements	0
135.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.20	Non-Preparation of Retirement Order of the Retired Employee	0
136.	Special Study of "Automated Pension Cell of AG Punjab regarding "Delay in Finalization of Pension	2018-19	4.21	Un-Necessary Verification of Educational Certificates after Retirement	0
FOOD DEPARTMENT					
1.	DFC Bahawalnagar	2021-23	2024-0000001353_F00001	Non-provision of PITB soft data/beneficiary data against supply of 4888.231 MT	-
2.	DFC Bahawalnagar	2021-23	2024-0000001353_F00002	Wasteful expenditure incurred on procurement of imported wheat	-
3.	DFC Bahawalnagar	2021-23	2024-0000001353_F00005	Mis-procurement of construction services of plinth & dunnage material (used pp bag	9,943,312
4.	DFC Bahawalnagar	2021-23	2024-0000001353_F00006	Non-obtaining of vouched accounts of income tax (withholding tax, EOBI, Social s	5,180,000
5.	DFC Bahawalnagar	2021-23	2024-0000001353_F00007	Non-obtaining of vouched accounts of transportation charges borne by government w	2,590,000
6.	DFC Bahawalnagar	2021-23	2024-0000001353_F00008	Non-obtaining of vouched accounts of other charges (office expenses, stationery e	4,463,193
7.	DFC Bahawalnagar	2021-23	2024-0000001353_F00010	Non-withholding PST on payment to Market Committee	1,273,894
8.	DFC Bahawalnagar	2021-23	2024-0000001353_F00011	Non -disposal of wheat stock of wheat scheme 2023-24 for 349228.280 MT.	-
9.	DFC Bahawalnagar	2021-23	2024-0000001353_F00012	Less-achievement of procurement of wheat targets	6,412,562,887
10.	DFC Bahawalnagar	2021-23	2024-0000001353_F00014	Quality of flour compromised by non-getting the samples of free atta tested from	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Punjab	
11.	DFC Bahawalnagar	2021-23	2024-0000001353_F00015	Unreliable provision of data flour of bags received from flour mills, Unjustified Division of Quota	-
12.	DFC Bahawalnagar	2021-23	2024-0000001353_F00016	Blockage of public exchequer by excessive purchase of bar dana purchased	168,138,811
13.	DFC Bahawalnagar	2021-23	2024-0000001353_F00018	Failure of FLMIS Implementation and Data Management	-
14.	DFC Bahawalnagar	2021-23	2024-0000001353_F00020	Irregular mode of payment	36,000,382
15.	DFC Bahawalnagar	2021-23	2024-0000001353_F00021	Non-Auction of unserviceable stores	-
16.	DFC Bahawalpur	2022-23	2024-0000001269_F00005	Excessive cost bearing due to non-issuance of wheat old stock for repeated fumigation to preserve li	8,975,978
17.	DFC Bahawalpur	2022-23	2024-0000001269_F00006	Un-authorized drawal of cash	5,773,434
18.	DFC Bahawalpur	2022-23	2024-0000001269_F00008	Favoritism due to excessive issuance of Wheat to the desired flour mills by not allocating the wheat	160,687,503
19.	DFC Bahawalpur	2022-23	2024-0000001269_F00014	Misclassification of expenditure	1,107,830,873
20.	DFC Bahawalpur	2022-23	2024-0000001269_F00015	Irregular drawl of salaries due to charging to other cost centers	13,310,280
21.	DFC Bahawalpur	2022-23	2024-0000001269_F00016	Irregular Expenditure of Pending Liabilities without provision in the current Budget	5,180,424
22.	DFC Bahawalpur	2022-23	2024-0000001269_F00017	Distribution of free atta without testing from DG Punjab Food Authority and un-equal collection	-
23.	DFC Bahawalpur	2022-23	2024-0000001269_F00020	Blockage of Government Capital due to Non utilization of Bardana	213,984,864
24.	DFC Bahawalpur	2022-23	2024-0000001269_F00022	Non auction of unserviceable stock articles	17,126,389
25.	DFC Gujranwala	2021-23	2024-0000001272_F00004	Non-obtaining of vouched accounts of income tax (withholding Tax, EOBI, Social Security); Transporta	30,266,916

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
26.	DFC Gujranwala	2021-23	2024-0000001272_F00006	Unreasonable disallowance of FLMIS data by the Food Department	-
27.	DFC Gujranwala	2021-23	2024-0000001272_F00008	Unjustified increase in delivery charges	35,113,635
28.	DFC Gujranwala	2021-23	2024-0000001272_F00009	Unjustified leftover Fine & Bran with the mill owners and; non deduction of incom	112,754,304
29.	DFC Gujranwala	2021-23	2024-0000001272_F00010	Loss to Government due to non-recovery of outstanding claims since long	9,064,935
30.	DFC Gujranwala	2021-23	2024-0000001272_F00012	Non-Achievement of Procurement of Wheat Targets for 93,046.810 M. Tons	-
31.	DFC Gujranwala	2021-23	2024-0000001272_F00014	Less deduction of Income Tax on Transportation	455,926
32.	DFC Gujranwala	2021-23	2024-0000001272_F00017	Irregular expenditure on rent of godowns	75,378,253
33.	DFC Gujranwala	2021-23	2024-0000001272_F00018	Unauthorized payments from incorrect head of accounts	209,125,875
34.	DFC Gujranwala	2021-23	2024-0000001272_F00019	Declassification and auction of unserviceable items	208,415
35.	DFC Gujranwala	2021-23	2024-0000001272_F00020	Laps of Funds	31,509,427
36.	DFC Gujranwala	2021-23	2024-0000001272_F00021	Excess expenditure than budget allocation	173,904
37.	DFC Gujranwala	2021-23	2024-0000001272_F00022	Irregular payment of salaries due to shifting of headquarter	14,746,200
38.	DFC Gujranwala	2021-23	2024-0000001272_F00023	Unauthorized payments of expenditure pertained to DFC, Wazirabad from the office of DFC Gujranwala f	34,445,080
39.	DFC Gujranwala	2021-23	2024-0000001272_F00024	Irregular appointment/engagement of daily wage/contingent paid staff	10,801,214
40.	DGC Gujrat	2018-23	2024-0000001274_F00006	Loss due to less collection of food grain licenses' renewal fee	751,000
41.	DGC Gujrat	2018-23	2024-0000001274_F00007	Procurement of wheat on faulty CNIC Nos	1,918,550
42.	DGC Gujrat	2018-23	2024-0000001274	Non-deposit of Food Grain License' Security	1,465,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00009	against roller bodies	
43.	DGC Gujrat	2018-23	2024-0000001274_F00010	Loss to government due to non-deduction of PST on godown services	253,610
44.	DGC Gujrat	2018-23	2024-0000001274_F00011	Non-uploading of data in FDMIS portal by the DFC Management	-
45.	DGC Gujrat	2018-23	2024-0000001274_F00012	Irregular payment of rent of private godowns hired for storage of wheat	4,894,913
46.	DGC Gujrat	2018-23	2024-0000001274_F00013	Variation in Receipt Figures	7,015,423,192
47.	DGC Gujrat	2018-23	2024-0000001274_F00014	Poor quality wheat Distribution in Ramzan Package 2023 and non-imposing of fine	74,000
48.	DGC Gujrat	2018-23	2024-0000001274_F00015	Blockage of government capital due to non-utilization of PP Bardana	1,986,572
49.	DGC Gujrat	2018-23	2024-0000001274_F00016	Non -achievement of wheat procurement targets	654,572,500
50.	DGC Gujrat	2018-23	2024-0000001274_F00017	Discrimination among flour mills while allocating the wheat quota in Ramzan	-
51.	DGC Gujrat	2018-23	2024-0000001274_F00018	Loss to Government due to excess payment of wheat	238,934
52.	DGC Gujrat	2018-23	2024-0000001274_F00019	Irregular Payment Made in Hard Cash	6,023,329
53.	DGC Gujrat	2018-23	2024-0000001274_F00020	Irregular expenditure on contingent paid staff	7,878,304
54.	DGC Gujrat	2018-23	2024-0000001274_F00022	Irregular payment of pay and Allowances due to shifting of headquarters	5,192,670
55.	DGC Gujrat	2018-23	2024-0000001274_F00023	Non disposal of stock articles	233,456
56.	DFC Jhang	2022-23	2024-0000001276_F00003	Non-obtaining of vouched accounts of income tax, transportation & Other Charges tolerated by Governm	40,197,799
57.	DFC Jhang	2022-23	2024-0000001276_F00004	Loss to Government due to Irregular Release of Wheat after Ramzan on Subsidized Rate of Ramzan Packa	193,807,975
58.	DFC Jhang	2022-23	2024-0000001276_F00005	Issuance of free atta without testing from Punjab Food Authority	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
59.	DFC Jhang	2022-23	2024-0000001276_F00007	Loss to Government due to inappropriate increase in delivery charges in wheat procurement scheme	84,171,060
60.	DFC Jhang	2022-23	2024-0000001276_F00008	Favoritism to the flour mills due to irregular issuance of issue policy for the financial year 2022-	248,015,199
61.	DFC Jhang	2022-23	2024-0000001276_F00009	Undue favour to the desired flour mills by not allocating the wheat quota	-
62.	DFC Jhang	2022-23	2024-0000001276_F00012	Blockage of Government Capital due to non-utilization of Bardana	105,898,096
63.	DFC Jhang	2022-23	2024-0000001276_F00013	Loss to Government due to issuance of wheat to various flour mills in excess of grinding capacity	8,972,700
64.	DFC Jhang	2022-23	2024-0000001276_F00014	Irregular expenditure on hiring of services for Fumigation	2,417,040
65.	DFC Jhang	2022-23	2024-0000001276_F00015	Irregular expenditure on construction of new plinths	7,256,800
66.	DFC Jhang	2022-23	2024-0000001276_F00016	Unauthorized payment from incorrect head of account	424,387,040
67.	DFC Jhang	2022-23	2024-0000001276_F00017	Less realization/collection from flour mills for arrangements of distribution of 10Kg atta bags su	462,050
68.	DFC Jhang	2022-23	2024-0000001276_F00018	Irregular Payment of Rent of Private Godowns and non-recovery of stamp duty	819,640
69.	DFC Jhang	2022-23	2024-0000001276_F00019	Irregular payment of salaries due to shifting of headquarter	7,085,557
70.	DFC Jhang	2022-23	2024-0000001276_F00021	Non-Surrendering of Saving of Budget	5,875,523
71.	DFC Jhang	2022-23	2024-0000001276_F00022	Excess Expenditure than Budget Grant	2,733,541
72.	DFC Jhang	2022-23	2024-0000001276_F00023	Irregular mode of payments	5,194,800
73.	DFC Jhang	2022-23	2024-0000001276_F00024	Non recovery of penalty on account of less transportation	93,465
74.	DFC Lodhran	2021-23	2024-	Distribution of free Atta	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000001277_F00001	without testing from DG Punjab Food Authority	
75.	DFC Lodhran	2021-23	2024-0000001277_F00003	Non-obtaining of vouched accounts of income tax borne by Govt.	3,786,952
76.	DFC Lodhran	2021-23	2024-0000001277_F00004	Non-obtaining of vouched accounts of transportation charges for the flour mills	18,934,759
77.	DFC Lodhran	2021-23	2024-0000001277_F00005	Non-obtaining of vouched accounts of other charges flour price for the flour mills	4,463,193
78.	DFC Lodhran	2021-23	2024-0000001277_F00006	Non-obtaining of FLMIS data to perform data analysis	-
79.	DFC Lodhran	2021-23	2024-0000001277_F00008	Unauthorized payment from incorrect head of account	436,281,350
80.	DFC Lodhran	2021-23	2024-0000001277_F00010	Unjustified increase in delivery charges	28,541,515
81.	DFC Lodhran	2021-23	2024-0000001277_F00014	Irregular expenditure on Fumigation	178,000
82.	DFC Lodhran	2021-23	2024-0000001277_F00015	Irregular payment of carriage charges to NLC without obtaining security	4,604,083
83.	DFC Lodhran	2021-23	2024-0000001277_F00016	Declassification and non-auction of unserviceable items	5,066,530
84.	DFC Lodhran	2021-23	2024-0000001277_F00017	Blockage of Government Capital due to Non-Utilization of Bardana	50,750,096
85.	DFC Lodhran	2021-23	2024-0000001277_F00018	Favoritism to the flour mills due to free issue of bardana and loss to Govt.	175,317,928
86.	DFC Lodhran	2021-23	2024-0000001277_F00019	Non-reconciliation of Food deposit on account of payment under Head "G-10111"	18,180,150
87.	DFC Lodhran	2021-23	2024-0000001277_F00021	Unjustified issuance of flour bags after the last date	7,164,000
88.	DFC Lodhran	2021-23	2024-0000001277_F00022	Irregular payment of salaries due to shifting of headquarter	2,164,089
89.	DFC Lodhran	2021-23	2024-0000001277_F00023	Unjustified creation of liability of lease of railway land without utilization	12,846,464
90.	DFC Lodhran	2021-23	2024-0000001277_F00024	Non-surrendering of Saving of Budget	20,309,105

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
91.	DFC Lodhran	2021-23	2024-0000001277_F00025	Excess Expenditure than Budget Grant	25,002
92.	DFC Lodhran	2021-23	2024-0000001277_F00026	Non inspection of flour mills regarding grinding of supplied wheat with electricity units	-
93.	DFC Lodhran	2021-23	2024-0000001277_F00027	Irregular receipt of fines on flour mills	14,110,677
94.	DFC Lodhran	2021-23	2024-0000001277_F00028	Non Disposal of Wheat Stock of Previous Wheat Schemes M.Ton.	-
95.	DFC Lodhran	2021-23	2024-0000001277_F00029	Non-submission of monthly return of Sales Tax to the Collector	-
96.	DFC Lodhran	2021-23	2024-0000001277_F00030	Non imposing of penalty on account of less transportation	23,644
97.	DFC Lodhran	2021-23	2024-0000001277_F00032	Non-production of GP-6	145,578,000
98.	DFC Lodhran	2021-23	2024-0000001277_F00033	Irregular issue of 1770.5 M.Ton wheat without getting 03 samples in each Ashra	-
99.	DFC Lodhran	2021-23	2024-0000001277_F00035	Internal Audit not carried out	-
100.	DFC Lodhran	2021-23	2024-0000001277_F00039	Non-Maintenance of inspection record of flour mills	-
101.	DFC Lodhran	2021-23	2024-0000001277_F00040	Likely Misappropriation through Bogus Claims	111,416
102.	Secy Food	2022-23	2024-0000001280_F00015	Inordinate delay in construction of modern concrete silos of 100000 MT capacity at Muzaffargarh and	-
103.	Secy Food	2022-23	2024-0000001280_F00016	Irregular mode of payment	638,671
104.	Secy Food	2022-23	2024-0000001280_F00018	Non-finalization of departmental cases of recovery/fines	-
105.	Secy Food	2022-23	2024-0000001280_F00020	Non-obtaining of vouched account against the payment made for TA/DA of employees of food department	1,446,000
106.	Secy Food	2022-23	2024-0000001280_F00022	Miscellaneous Irregularities and Internal Control Weaknesses	-
107.	Directorate of food	2022-23	2024-0000001340_F00018	Instances of less grinding of wheat stocks having subsidy remained	36,469,599,580

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				unverified a	
108.	Directorate of food	2022-23	2024-0000001340_F00020	Non preparation of Financial statements of Food Account-II, Expenditure	933,690,353,775
109.	Directorate of food	2022-23	2024-0000001340_F00022	Updated status of Atta unloaded at PR centers during Anti Smuggling measures	-
110.	Directorate of food	2022-23	2024-0000001340_F00023	Difference in budgeted and actual figure of state trading receipts	11,974,286,477
111.	Directorate of food	2022-23	2024-0000001340_F00029	Pending disciplinary cases and complaints and status of recoveries not updated	53,182,752
112.	Directorate of food	2022-23	2024-0000001340_F00030	Description of deviation: Irregular procurement of Stationery, Computer Stationery and Printing & Pu	2,484,415
113.	Directorate of food	2022-23	2024-0000001340_F00032	Computer networking of food department and FLMIS not operational completely	-
114.	Directorate of food	2022-23	2024-0000001340_F00033	Misclassification of Expenditure	6,510,220
115.	Directorate of food	2022-23	2024-0000001340_F00034	Description of Deviation: Irregular payment of pending liability	37,887,238
116.	Directorate of food	2022-23	2024-0000001340_F00035	Irregular and doubtful drawl of TA	2,817,407
117.	Directorate of food	2022-23	2024-0000001340_F00036	Non auction of unserviceable items	100,000
118.	Directorate of food	2022-23	2024-0000001340_F00037	Non-verification of General Sales Tax	545,831
119.	Directorate of food	2022-23	2024-0000001340_F00038	Weak internal and administrative control	-
120.	Directorate of food	2022-23	2024-0000001340_F00039	Doubtful maintenance of vehicle under head A13001-Repair of Transport	1,547,731
121.	Directorate of food	2022-23	2024-0000001340_F00040	Non-follow-up/compliance of advance/ordinary paras pending since long	-
122.	DFC-II Lahore	2021-23	2024-0000001284_F00005	Distribution of free atta without testing from DG Punjab Food Authority	-
123.	DFC-II Lahore	2021-23	2024-0000001284_F00006	Non transfer of withheld PST in receipt head (B02385)	10,274,866

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
124.	DFC-II Lahore	2021-23	2024-0000001284_F00009	Non achievement of procurement targets	37,125,000
125.	DFC-II Lahore	2021-23	2024-0000001284_F00015	Non utilization/disposal of empty Bardana	10,429,783
126.	DFC-II Lahore	2021-23	2024-0000001284_F00018	Non-Maintenance/provision of FLMISS data to perform data analysis	-
127.	DFC-II Lahore	2021-23	2024-0000001284_F00019	Non-reconciliation of extra receipt of flour bags from flour mills	2,804,900
128.	DFC-II Lahore	2021-23	2024-0000001284_F00020	Non-provision of vouched accounts of income tax (withholding tax, EOBI, Social security) borne by go	10,251,192
129.	DFC-II Lahore	2021-23	2024-0000001284_F00021	Non-provision of vouched accounts of transportation charges borne by government while calculating th	51,255,960
130.	DFC-II Lahore	2021-23	2024-0000001284_F00022	Non-provision of vouched accounts of other charges (office expenses, stationery etc) borne by govern	12,081,762
131.	DFC-II Lahore	2021-23	2024-0000001284_F00023	Non-reconciliation of difference in wheat quantity issued to flour mills during Ramzan-2022 & 2023 f	303,901,006
132.	DFC-II Lahore	2021-23	2024-0000001284_F00024	Irregular lapse of Funds	149,446,713
133.	DFC-II Lahore	2021-23	2024-0000001284_F00025	Irregular expenditure on pay & allowances due to shifting of headquarters	9,576,699
134.	DFC Rawalpindi	2019-23	2024-0000001344_F00003	Non deduction of Punjab Sales Tax and Income tax on Market Committee Fee	625,435
135.	DFC Rawalpindi	2019-23	2024-0000001344_F00004	Non recovery of cost of enroute shortage of wheat	166,085
136.	DFC Rawalpindi	2019-23	2024-0000001344_F00006	Issuance of free atta without testing from DG Punjab Food Authority	-
137.	DFC Rawalpindi	2019-23	2024-0000001344_F00009	Non-obtaining of vouched accounts of income tax, transportation & Other Charges tolerated by Governm	42,788,478
138.	DFC Rawalpindi	2019-23	2024-0000001344_F00010	Undue favour to the desired flour mills by not allocating the wheat	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				quota	
139.	DFC Rawalpindi	2019-23	2024-0000001344_F00011	Excess distribution of flour bags than wheat issuance	11,231,924
140.	DFC Rawalpindi	2019-23	2024-0000001344_F00013	Non monitoring of flour mills regarding provision of quality wheat flour	-
141.	DFC Rawalpindi	2019-23	2024-0000001344_F00017	Unauthorized payment from incorrect head of account	1,889,446,603
142.	DFC Rawalpindi	2019-23	2024-0000001344_F00018	Loss to Government due to inappropriate increase in delivery charges in wheat procurement amounting	901,395
143.	DFC Rawalpindi	2019-23	2024-0000001344_F00019	Non-Surrendering of Saving of Budget	37,780,059
144.	DFC Rawalpindi	2019-23	2024-0000001344_F00020	Excess Expenditure than Budget allocation	3,675,371
145.	DFC Rawalpindi	2019-23	2024-0000001344_F00021	Illegal occupation of two godowns by traffic police at Murree and non recovery of rent from traffic	9,600,000
146.	DFC Rawalpindi	2019-23	2024-0000001344_F00022	Un-authorized shifting of imported wheat 56.923 M.Ton	2,774,996
147.	DFC Sahiwal	2021-23	2024-0000001291_F00005	Non recovery of Social Security Benefit and Personal Allowance	681,870
148.	DFC Sahiwal	2021-23	2024-0000001291_F00006	Unauthorized payments from incorrect head of account	5,599,425
149.	DFC Sahiwal	2021-23	2024-0000001291_F00007	Irregular expenditure on account of transportation	198,130,442
150.	DFC Sahiwal	2021-23	2024-0000001291_F00008	Irregular Payment of Market Committee Fee	2,639,620
151.	DFC Sahiwal	2021-23	2024-0000001291_F00009	Loss to Government revenue due to non-collection of tax on auction proceeds	105,210
152.	DFC Sahiwal	2021-23	2024-0000001291_F00011	Irregular payment of arrear of pay & allowance without obtaining budget allocation	197,837
153.	DFC Sahiwal	2021-23	2024-0000001291_F00013	less-achievement of wheat procurement than target	6,271,819,513
154.	DFC Sahiwal	2021-23	2024-0000001291_F00014	Non-disposal of wheat stock of previous year scheme	394,392,960
155.	DFC Sahiwal	2021-23	2024-	Blockage of public	179,823,376

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000001291_F00015	money due to non-utilization of bardana	
156.	DFC Sahiwal	2021-23	2024-0000001291_F00016	Irregular excess expenditure than budget allocation	1,145,507
157.	DFC Sahiwal	2021-23	2024-0000001291_F00017	Lapse of Funds due to non-utilization	2,573,266
158.	DFC Sahiwal	2021-23	2024-0000001291_F00018	Non auction of unserviceable articles	15,170,832
159.	Secretary Food Lahore	2022-23	2024-0000001280_F00017	Non-provision of data of substandard wheat supplied from PASSCO go downs to flour mills	0
160.	DFC-II Lahore	2021-23	2024-0000001284_F00012	Loss due to issuance of wheat after Ramazan package due date.	54,571,560
161.	DFC Gujrat	2018-23	2024-0000001274_F00005	Loss due to issuance of wheat after Ramazan package due date.	37,140,611
162.	DFC Gujranwala	2021-23	2024-0000001272_F00007	Issuance of wheat after Ramazan package 2023 due date.	13,669,500
163.	DFC-II Lahore	2021-23	2024-0000001284_F00010	Irregular excess issuance of subsidized wheat than the allocated quota	72,517,365
164.	District Food Controller -II, Lahore	2021-23	2024-0000001284_F00017	Loss due to less collection of licensing fee	64,074,425
165.	Director Food, Punjab	2022-23	2024-0000001340_F00019	Non -functional storage capacity of food department 156415 M. Tons besides payment of huge rent	279,518,038
166.	Secretary Food Lahore	2022-23	2024-0000001280_F00024	Non-provision of PITB soft data/beneficiary data of free atta distribution and FLMIS data	0
167.	DFC Sahiwal	2021-23	2024-0000001291_F00012	Non-provision of PITB soft data beneficiary data of free atta distribution and FLMIS data	263,444,400
168.	DFC Gujranwala	2021-23	2024-0000001272_F00016	Non-disposal of wheat stock of previous wheat schemes	221,256,895
169.	Secretary Food Lahore	2022-23	2024-0000001280_F00014	Non-maintenance of PC -IV, (Project completion report) of the schemes completed during December 2023.	55,116,000
170.	District Food Controller, Sahiwal	2021-23	2024-0000001291_F00010	Irregular shifting of Head quarter, payment	6,674,216
171.	Secretary Food Lahore	2022-23	2024-0000001280	Non-compliance of Tenancy Agreement	495,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00007	Penalty thereon	
172.	DFC Jhang	2022-23	2024-0000001276_F00006	Non-Availability of CDR for Bardana less recovered from Farmers	483,492
173.	DFC Gujrat	2018-23	2024-0000001274_F00004	Inchoate monitoring of the cases involving food law violations and loss due to non-recover of fine	38,027,913
174.	Secretary Food	2022-23	2024-0000001280_F00023	Doubtful drawl/consumption of POL without maintenance of log books	10,840,793
175.	Secretary Food	2022-23	2024-0000001280_F00013	Irregular payment of conveyance allowance to the officers provided with government vehicles, recovery of conveyance allowance	255,000
176.	Secretary Food	2022-23	2024-0000001280_F00021	Overpayment of utilities to administrative secretary on Government expenses	61,473
177.	Secretary Food Lahore	2022-23	2024-0000001280_F00019	Irregular Expenditure on procurement of stationery & computer stationery through quotations	
178.	Secretary Food Lahore	2022-23	2024-0000001280_F00006	Irregular Expenditure on Transport Repair through quotations	
179.	Secretary Food Lahore	2022-23	2024-0000001280_F00010	Irregular Expenditure under various heads through quotations	
180.	Secretary Food Lahore	2022-23	2024-0000001280_F00009	Irregular Expenditure on repair of Machinery and Furniture through quotations	
181.	Director Food Lahore	2022-23	2024-0000001340_F00031	Irregular procurement general store items by splitting up the amount in smaller indents.	1,361,350
182.	Secretary Food Lahore	2022-23	2024-0000001280_F00008	Irregular expenditure under head entertainment & gifts, PPRA rules and name and number of participants	1,150,836
183.	DFC Gujranwala	2021-23	2024-0000001272_F00013	Blockage of Government Capital due to Non- utilization of Bardana	182,861,672
184.	Secretary Food, Lahore	2022-23	2024-0000001280_F00004	Overpayment due to irregular appointment of officers on Own Pay Scale	3,278,407
185.	Director Food Lahore	2022-23	2024-	Recovery for submission	2.82 million

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000001340_F00028	of bogus medical certificates for obtaining retirement	
186.	DFC DG Khan	2022-24	2024-0000003277_F00002	Poor performance in less achieving wheat procurement Targets	3,756,326,420
187.	DFC DG Khan	2022-24	2024-0000003277_F00003	Inefficient utilizing of Bardana wheat schemes 2022-24	0
188.	DFC DG Khan	2022-24	2024-0000003277_F00012	Less deposit of CDR for Bardana from farmers	286,752
189.	DFC DG Khan	2022-24	2024-0000003277_F00015	Less distribution of subsidized flour in the market	351,889
190.	DFC DG Khan	2022-24	2024-0000003277_F00018	Non-de-classification and non-auction of unserviceable items	13,166,072
191.	DFC DG Khan	2022-24	2024-0000003277_F00019	Breached canons of probity and propriety due to systemic errors	432,622,117
192.	DFC Jhang	2023-24	2024-0000004883_F00010	Undue Benefit to Contractors and Loss to Government while Making Payment of Transportation Charges	194,531,293
193.	DFC Jhang	2023-24	2024-0000004883_F00011	Apprehended Double Payment of Transportation Charges	53,472,332
194.	DFC Jhang	2023-24	2024-0000004883_F00012	Irregular Cash Payments	34,264,052
195.	DFC Jhang	2023-24	2024-0000004883_F00013	Non Disposal of Unserviceable Store Items	9,327,352
196.	DFC Jhang	2023-24	2024-0000004883_F00014	Irregular Payment of Pay & Allowances due to Unauthorized Shifting of Headquarters	8,493,252
197.	DFC Jhang	2023-24	2024-0000004883_F00015	Irregular Expenditure in Excess of the Budget Allocation	6,560,023
198.	DFC Jhang	2023-24	2024-0000004883_F00016	Lapse of Funds due to Non-Surrendering of Savings	4,804,404
199.	DFC Jhang	2023-24	2024-0000004883_F00017	Doubtful Issuance of Wheat against the amount deposited during 2022-23	331,500
200.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00014	Repair and maintenance/improvement to building not claimed from landlord of rented property	1,028,984
201.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00015	Irregular payment of conveyance allowance to the officers provided with government	683,055

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				vehicles, recover	
202.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00016	Weak Administrative controls lead to blockage of Government money regarding unnecessary purchase of	3,860,010,000
203.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00017	Non recovery of stamp duty income tax and Penalty on rent agreement of office building	459,250
204.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00018	Poor monitoring of development schemes and non-maintenance of PC -IV of development schemes	92,974,000
205.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00019	Irregular Expenditure on repair of Transport	7,643,700
206.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00020	Irregular expenditure on Uniforms and protective clothing head of expenditure	1,047,898
207.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00007	Different policies followed by two departments in Pakistan regarding testing of products	0
208.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00010	Irregular purchase of Digital Handled Butyro Refractometer at higher rates	189,000
209.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00012	Non imposing ban on sale of Shan Food Products declared unfit by German Authorities at abroad	0
210.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00015	Non imposing ban on substandard exports declared unfit at abroad	0
211.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00024	Irregular expenditure incurred on purchase of machinery & equipments out of ADP grant without observ	183,503,262
212.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00035	Non maintenance of cash book of the four bank account at BOP and ABL and non-showing vouched accou	20,025,163,560
213.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00036	Irregular drawal and re-deposit after 15 day	97,349,864
214.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00037	Irregular return of un-utilized amount by district offices	137,541,145
215.	Punjab Food Authority, Lahore	2023-24	2024-0000002748	Irregular expenditure on account of purchase of	585,780

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00040	uniform due to splitting	
216.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00041	Non regularization of services of the contract paid employees	0
217.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00043	Non maintenance of log books of vehicle and vehicles generator	18,303,072
218.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00044	Irregular expenditure on repair of vehicles	1,067,315
219.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00045	Non devising Inspection policy regarding regular checking of Food Business Operators (FBOs)	0
220.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00046	Irregular lapsing of development amount and non-submission of PC-IV of Development schemes of ADP	130,775,775
221.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00047	Un-authorized advance/arrear payment of electricity bills without seeking prior sanction of Financ	3,303,574
222.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00048	Irregular expenditure on financial assistance	4,900,000
223.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00049	Doubtful use of pol in vehicles not borne on the strength of office	1,099,691
224.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00050	Unauthorized retention of vehicles without consumption of pol and hiring of vehicles and incurrent o	721,317
225.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00051	Doubtful consumption of oil for generators	41,080,433
226.	DFC Muzaffar Garh	2021-24	2024-0000004520_F00007	Short transfer of wheat of bags by transporter	682,500
227.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00001	Procurement of Generator without immediate requirement	6,810,000
228.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00002	Non-investment of ten percent sugarcane cess fund by the Sugarcane research & Development Board	2,034,949
229.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00003	Miscellaneous irregularities in procurement of hydraulic press and can crusher.	4,944,200
230.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00004	Miscellaneous irregularities in procurement of Electric	3,534,400

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Generator 25 KVA	
231.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00005	Non-Surrendering of Savings	19,234,756
232.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00006	Less releasing of Cess fund by the FD among districts for construction of Roads.	2,816,730,464
233.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00007	Undue retention/withholding 5% cess fund by the Finance department	858,877,000
234.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00011	Unauthorized payment of personal allowance upon promotion	274,530
235.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00012	Non-deduction of 5% house maintenance charges	106,605
236.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00014	Low sugar production than the average sucrose content set by the cane commissioner	130,281,600,000
237.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00015	Un-justified hike in sugar prices due to non-implementation of provision of the Act	0
238.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00016	Un-justified adoption of sugar policy for 1987-88 without amendment in the Act	0
239.	Cane Commissioner Punjab	2023-24	2024-0000005137_F00017	Misuse of Government vehicles.	0
240.	DFC Gujranwala	2023-24	2024-0000004903_F00007	Non-recovery of pending recovery from employees and contractors	9,064,935
241.	DFC Gujranwala	2023-24	2024-0000004903_F00009	Irregular drawl of salaries due to charging from other cost centers	7,972,476
242.	DFC Gujranwala	2023-24	2024-0000004903_F00012	Irregular appointment of contingent paid staff	12,093,929
243.	DFC Gujranwala	2023-24	2024-0000004903_F00015	Difference of amounts on authority and challan	1,175,000
244.	DFC Gujranwala	2023-24	2024-0000004903_F00017	Misclassification of expenditure	205,626,719
245.	DFC Gujranwala	2023-24	2024-0000004903_F00018	Irregular payment of pending liability	1,689,849
246.	DFC Gujranwala	2023-24	2024-0000004903_F00019	Non-provision of FLMS soft data to perform data analysis	0
247.	DFC Gujranwala	2023-24	2024-0000004903_F00021	Non auction of unserviceable stock articles	838,960

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
248.	DFC Gujranwala	2023-24	2024-0000004903_F00023	Irregular drawl of salaries by the staff by charging their salaries to other cadre posts due to non-	2,074,092
249.	DFC-I Lahore	2022-24	2024-0000005521_F00007	Non-obtaining of vouched accounts of income tax (withholding tax, EOBI, Social security) borne by go	4,987,206
250.	DFC-I Lahore	2022-24	2024-0000005521_F00008	Non-obtaining of vouched accounts of transportation charges borne by government while calculating th	24,936,030
251.	DFC-I Lahore	2022-24	2024-0000005521_F00009	Non-obtaining of vouched accounts of other charges (office expenses, stationery etc.) borne by gover	5,877,778
252.	DFC-I Lahore	2022-24	2024-0000005521_F00014	Less -achievement of procurement of wheat targets.	0
253.	DFC-I Lahore	2022-24	2024-0000005521_F00017	Variation in the figures of receipt as per departmental figures and SAP data	0
254.	DFC-I Lahore	2022-24	2024-0000005521_F00018	Non-availability of PITB soft data/beneficiary data against supply of 17811.450 MT wheat provided	0
255.	DFC-I Lahore	2022-24	2024-0000005521_F00019	Non-Surrendering of Savings of Government Grants	6,426,327
256.	DFC-I Lahore	2022-24	2024-0000005521_F00020	Non-registration of tenancy agreement resulted in penalty of on hiring of office building	259,032
257.	DFC-I Lahore	2022-24	2024-0000005521_F00021	Irregular excess expenditure than budget allocation	900,698
258.	DFC-I Lahore	2022-24	2024-0000005521_F00022	Loss due to uneconomical rates for transportation of wheat	4,458,930
259.	DFC Faisalabad	2021-24	2024-0000004321_F00006	Unauthorized payment from incorrect head of account	242,113,394
260.	DFC Faisalabad	2021-24	2024-0000004321_F00009	Non-surrendering of savings	86,274,848
261.	DFC DG khan	2022-24	2024-0000003277_F00016	Non-obtaining of performance guarantee from NLC on account of transportation contract	22,849,666
262.	DFC Faisalabad	2021-24	2024-0000004321_F00016	Unjustified payment of pending liability	3,170,056

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
263.	Punjab Food Authority	2023-24	2024-0000002748_F00018	Loss due to purchase of toner at excess rates	579,600
264.	DFC DG Khan	2022-24	2024-0000003277_F00014	Non-pursuance of illegal business of wheat in court of law	39,751,725
265.	DFC Jhang	2023-24	2024-0000004883_F00001	Loss to growers due to non-procurement of indigenous wheat	29,977,456,600
266.	Punjab Food Authority	2023-24	2024-0000002748_F00030	Irregular deposit of unspent balance of ADP scheme	5,946,500
267.	Secretary Food	2022-23	2024-0000001280_F00012	POL against the vehicles not existed on the sanctioned strength of the entity	960,591
268.	DFC Muzaffargarh	2021-24	2024-0000004520_F00011	Non-auction of unserviceable items	3,977,042
269.	DFC Faisalabad	2021-24	2024-0000004321_F00017	Non-declassification and auction of unserviceable items	1,352,090
270.	District Food Controller Bahawalpur	2022-23	2024-0000001269_F00011	Loss to government due to non-auction of cultivable land-25 acres	8,250,000
271.	District Food Controller, Muzaffargarh	2021-24	2024-0000004520_F00013	Procurement of wheat less than target fixed by the food authorities	1,089.41 million
272.	DFC-I Lahore	2022-24	2024-0000005521_F00011	Loss due to excess release of wheat to the flour mills	311,659,348
273.	DFC Faisalabad	2021-24	2024-0000004321_F00010	Excess issuance of quantity of wheat 985 MT to the flour mills owners during Ramzan free Atta Scheme	80,352,975
274.	DFC Muzaffar Garh	2021-24	2024-0000004520_F00001	Undue favour by issuing of wheat excess than quota	58,636,000
275.	DFC Gujranwala	2023-24	2024-0000004903_F00011	Favoritism due to excessive issuance of Wheat to the desired flour mill by not observing the wheat q	24,432,386
276.	DFC DG Khan	2022-24	2024-0000003277_F00007	Loss due to release of wheat after Ramzan on subsidized rate	19,593,114
277.	DFC Muzaffar Garh	2021-24	2024-0000004520_F00017	Undue favour by issuing of wheat excess than quota	15,646,000
278.	DFC Muzaffar Garh	2021-24	2024-0000004520_F00004	Issuance of wheat of Sasta Aata Scheme after the closure date of scheme	14,780,651
279.	DFC Faisalabad	2021-24	2024-0000004321_F00015	Excessive issuance of wheat to the Flourmills from allocated quota during Ramzan	7,460,234

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
280.	DFC-II, Lahore	2021-23	2024-0000001284_F00011	Unjustified Division of Quota of Wheat Issued to Flour Mills in Ramzan	0
281.	DFC Gujranwala	2021-23	2024-0000001272_F00003	Undue favor to the desired flour mills by not allocating the wheat quota	0
282.	DFC Lodhran	2021-23	2024-0000001277_F00002	Undue favor to the desired flour mills by not allocating the wheat quota	0
283.	DFC Faisalabad	2021-24	2024-0000004321_F00019	Unjustified Division of Quota of Wheat Issued to Flour Mills in Ramzan.	0
284.	Performance Audit Report on Punjab Food Authority	2015-16	3.1	The registration of products yet not started	-
285.	Performance Audit Report on Punjab Food Authority	2015-16	3.2	Targets not assigned defeating Performance Measurement	-
286.	Performance Audit Report on Punjab Food Authority	2015-16	3.3	Survey regarding food operators not made	-
287.	Performance Audit Report on Punjab Food Authority	2015-16	3.4	Human resource deficiencies yet not remedied	-
288.	Performance Audit Report on Punjab Food Authority	2015-16	3.5	Establishment of Food Laboratories without accreditation	-
289.	Performance Audit Report on Punjab Food Authority	2015-16	3.6	Irrigation of vegetables with polluted water	-
290.	Performance Audit Report on Punjab Food Authority	2015-16	3.7	Poor performance measurement mechanism	-
291.	DFC, Faisalabad	2021-24	2024-0000004321_F00018	Non-recovery of Government dues	225,568
292.	Director Food Lahore	2022-23	2024-0000001340_F00004	Irregular payment of incidental charges	111,024 million
293.	DFC-I Lahore	2022-24	2024-0000005521_F00006	Wasteful expenditure incurred on procurement of imported wheat for 43660.914 M. Ton	4,922,013,944
294.	DFC Faisalabad	2021-24	2024-0000004321_F00002	Non-achievement of wheat procurement targets	5,360,758,875
295.	Director General Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00033	Loss to Govt. due to non-investment	168,360,199
FOREST, WILDLIFE & FISHERIES DEPARTMENT					
1.	DFO Muzaffargarh	2022-24	2024-0000004318_F00021	Non- reconciliation of Receipts	968,388

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
2.	DFO Muzaffargarh	2022-24	2024-0000004318_F00022	Loss to Govt. due to less recovery of forest damages	491,800
3.	DFO Muzaffargarh	2022-24	2024-0000004318_F00024	Non-confirmation of GST deposit into government treasury by the DDO	7,360,647
4.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00005	Irregular/Doubtful appointment of contingent paid staff involving expenditure	8,483,892
5.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00006	Excess expenditure than budget allocation	41,050,560
6.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00007	Inefficient Utilization of Funds	112,192,523
7.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00008	Irregular expenditure on Conference & Seminars	4,333,675
8.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00009	Irregular Expenditure on publicity and Advertisement	4,235,669
9.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00010	Non achievement of Targets/objectives of the projects	-
10.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00011	Loss to Government Due to Non-completion of Civil Works	326,697,000
11.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00012	Loss to Government Due to Wasteful Expenditure on Purchase of plant and machinery and Pay and Allowances	628,740,000
12.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00013	Unauthorized Payments from Incorrect Head of Accounts	8,448,803
13.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00014	Irregular expenditure on purchase of HIV AID - Drugs and Medical Supplies	1,092,260
14.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00015	Loss Sustained Due to Misuse of Government Resources –POL Charges	12,414,700
15.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00016	Blockage of public Money on Purchase of mobile Oil	6,237,500
16.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00017	Irregular Expenditure on Repair of Transport	8,353,997
17.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00018	Non-Appointment of Project Director for Execution of Program.	-
18.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00019	Monitoring Report Green Pakistan Programme- Revival of Wildlife Resources in	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Punjab.	
19.	Project Director, Green Pakistan Program	2023-24	2024-0000002759_F00020	Doubtful Payment of General Sales Tax	6,897,806
20.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00001	Non-functional of Management Board.	-
21.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00002	Non progress for development of National Park in compliance of Punjab Protected Area Act 2020	-
22.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00003	Non-management of the forest land through indigenous plants species.	-
23.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00004	Non submission of replies of assembly question.	-
24.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00007	Failure to adjust the roles of statistical officers to match their job descriptions.	-
25.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00008	Loss due to retention of excess vehicles than sanctioned strength	1,345,741
26.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00009	Irregular appointment officers on Own Pay Scale	-
27.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00010	Irregular advance payment against provincial POL Bills	220,000
28.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00013	Non recovery due to pending persecution cases	30,937,826
29.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00015	Poor management of HR	-
30.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00016	Irregular award of additional charge beyond admissible period.	-
31.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00017	Miss procurement of Lubricant	1,020,450
32.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00018	Irregular drawn of POL against vehicles that were not sanctioned strength of this office	295,919
33.	Secretary, Forestry,	2023-24	2024-	Less/Non deduction of	978,865

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Wildlife & Fisheries Department, Punjab, Lahore		0000003803_F00019	income	
34.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00020	Non-recovery of HRA and 5% house maintenance charges	591,239
35.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00021	Unauthorized payment of conveyance allowance while using designated/allotted Government vehicle	60,000
36.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00022	Irregular drawl of transfer grants equal to full basic pay on transfer instead of half basic pay	248,220
37.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00023	Recovery of account of pay & allowance	498,831
38.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00024	Non deduction of conveyance allowance during LFP	25,000
39.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00025	Non achieved of targets assigned to field formation.	-
40.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00026	Non-submission of PC-IV of the completed Schemes	-
41.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00027	Overpayment of pay and allowances	439,500
42.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00028	Non-pursuance of Forest Offence cases registered with Police	74,944,962
43.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00012	Less-Deduction of Provincial Sales Tax (PST) on Services	314,667
44.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00014	Entrustment of Additional Charge to the Director of Zoo Instead of Hiring a Permanent Project Direct	-
45.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00021	Lapse of Funds due to non-utilization	57,977,731
46.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00022	Uneconomical expenditure on advertising costs in international print media	4,402,758
47.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00023	Lack of Documentation and non-conducting of Physical Verification of	178,789,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				store and stock	
48.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00024	Direct Contracting of Consultancy Firms without observing Punjab Procurement Rules	20,528,000
49.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00025	Misclassification of Object Head Used for procurement of Animal Sculptures	14,940,000
50.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00026	Unauthorized Payments from Incorrect Head of Accounts	884,993
51.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00027	Non verification of General Sales Tax	12,131,768
52.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00028	Irregular Expenditure on maintenance of garden	1,650,764
53.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00029	Non-Forfeiture/Non-deposited of Contract Deposit Receipt (CDR) due to non-execution of Contract	828,400
54.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00001	Non automation of payroll system	61,713,636
55.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00002	Irregular expenditure in violation of PPRA Rules	4,822,202
56.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00003	Unauthorized payment of salaries through manual bills	67,021,473
57.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00004	Non disposal of off-road Vehicles	500,000
58.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00005	Irregular procurement	2,887,365
59.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00006	Non verification of treasury challan of income tax on honorarium	204,474
60.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00007	Irregular payment of G. P. Fund final payment	204,474
61.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00008	Non surrendering of savings	390,009
62.	Director (B&A) Forest Department, Lahore.	2023-24	2024-0000005522_F00009	Misclassification expenditures due to wrong booking	31,660,479
63.	DFO, Kasur	2021-23	2024-0000001354_F00011	Non disposal of potted/P-bags plants.	9,672,040
64.	DFO, Kasur	2021-23	2024-0000001354_F00016	Remarkable unresolved/pending forest offence cases with	2,535

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				associated losses	
65.	DFO, Kasur	2021-23	2024-0000001354_F00017	Non write off of losses	2,228,000
66.	DFO, Kasur	2021-23	2024-0000001354_F00022	Loss sustained to government due to non-auction off road vehicles	1,000,000
67.	DFO, Kasur	2021-23	2024-0000001354_F00024	2780 Nos Standing dry/leaning/dead trees not auctioned	-
68.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00006	Non achievement of objectives of the projects	-
69.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00007	Excess expenditure than budget allocation	46,684,501
70.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00008	Inefficient Utilization of Funds	85,171,551
71.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00009	Non verification of Deposits	1,956,626
72.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00014	Cost over runs on purchase of uniform	5,740,400
73.	DFO, Okara	2021-23	2024-0000001289_F00005	Complete status of disposed off cases of 43012 trees approx. not available.	21,506,000
74.	DFO, Okara	2021-23	2024-0000001289_F00016	Fictitious Units overcharged by LESCO	11,475,960
75.	DFO, Okara	2021-23	2024-0000001289_F00017	Unclear status of the Replenishment costs deposited and withdrawn from P-deposits	5,238,656
76.	DFO, Okara	2021-23	2024-0000001289_F00018	Advance payments/Double payments of electricity bills to LESCO. Adjustment thereof	12,276,596
77.	DFO, Okara	2021-23	2024-0000001289_F00019	Case of write off of losses not forwarded to competent authority	835,150
78.	DFO, Okara	2021-23	2024-0000001289_F00020	Pending forest offence cases involving loss	1,959,500
79.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00004	Unjustified/irregular advance payment to the contractor	34,191,148
80.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00006	Irregular payment out of TBTT funds without approval of any work plan or budget provision in pc-1 of TBTT programme	7,544,433
81.	DFO, RM, Chakwal	2019-23	2024-0000001524	Amounts lying in the head "p-deposit" on	2,032,608

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00010	account of replenishment cost	
82.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00016	Overpayment due to non-reduction of rate	315,221
83.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00017	Non-recovery of GST on fabrication of mild steel	2,849,734
84.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00003	Loss to government due to not utilization of diesel engines since June 2020	799,600
85.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00006	Irregular procurement of vehicles	88,377,670
86.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00007	Irregular expenditure on repair of transport	5,744,571
87.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00011	Irregular expenditure on procurement of furniture	1,718,678
88.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00015	Irregular expenditure on procurement of plant and machinery	6,071,469
89.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00016	Irregular expenditure on printing	4,046,310
90.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00018	Irregular expenditure on procurement of machinery and equipment	1,099,684
91.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00019	Non-compliance of recommendations of third-party evaluation (DG Planning & Development Department) regarding completed projects	-
92.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00020	Unauthorized payment due to purchases from incorrect head of accounts	2,237,934
93.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00021	Non-Surrendering of savings	42,264,000
94.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00003	Unauthorized expenditure on POL and repair of vehicles not existed on the strength of the entity	263,535
95.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00007	Non-availability of record/vouchers against an expenditure	3,650,000
96.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00009	Excess expenditure than budget allocation	2,912,027
97.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543	Inefficient/non-utilization of funds	599,942

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00010		
98.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00012	Non- production of reconciled expenditure statements	-
99.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00015	Purchases of crockery and furniture items etc. without provisions in PC-I.	36,394,607
100.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00003	Misclassified expenditure on purchase.	9,169,542
101.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00014	Expenditure incurred on repair of building without fulfilling stipulated requirements for a transparent procurement process under PPRA Rules, 2014.	5,572,091
102.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00005	Expenditure on local and foreign training on quotation basis without observing tendering process.	778,034
103.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00004	Procurement on the basis of quotations avoiding tendering process etc.	710,268
104.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00004	Payment of salary of officers, staff had not so far been computerized and prepared on software for automation of payroll, instead pay rolls were manually prepared and processed.	228,678,057
105.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00012	Non appointment of Project Director, Green Pakistan Program, Wildlife Component as per provisions of PC-I. From 2016 to 2023 appointment was made on additional charge basis.	-
106.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00013	Payment made to the DDO instead of Vendors	13,946,335
107.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00001	Labour with duplicate names, active tax payer and regular government employees/pensioners were found.	424,250
108.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00002	Loss due to failure of potted plants at nurseries	2,011,897
109.	DFO, Kasur	2021-23	2024-0000001354	Overpayment on account of non-reduction of rate	932,499

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00019		
110.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00003	Non recovery of penalty charges from contractors	7,728,360
111.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00005	Non deduction of advance tax and overpayment to Security Company.	963,146
112.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00002	Non-compliance of rule 66 of PPRA, 2014, cost exceeding PC-I, less collection of stamp duty etc.	112,971,500
113.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00002	Expenditure incurred on purchase of laptops, document scanners, GPS/Glonass enabled mobiles, UPS 10 KVA in violation of provisions of PPRA Rules, 2014.	23,309,144
114.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00009	Expenditure incurred on procurement of polythene bags, seeds, silt, plants and Earthen Potts without fulfilling stipulated requirements for a transparent procurement process under PPRA Rules, 2014.	17,091,413
115.	DFO, Okara	2021-23	2024-0000001289_F00014	Irregular expenditure incurred on the construction of 14 rooms for solar pumps and turbines i.e. non availability of testing reports bricks and sand, measurement book etc.	8,995,000
116.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00005	Procurement of DSLR Camera, DSLR Camera Lenses, Drone Quad copter, Laptops, UPS and Laser Jet Printers in violation provisions of PPRA rules, 2014	5,244,812
117.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00010	Expenditure was incurred on quotations basis instead of tendering process etc.	2,459,718
118.	DFO, Okara	2021-23	2024-0000001289_F00007	Less supply of 42 solar penal by contractors.	1,903,448
119.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00004	Expenditure incurred on purchase Toyota Yaris Ativ HCVT 1.3@ i.e. an amount was spent in excess of provision of	1,876,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				allocation for purchase of car.	
120.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00017	Expenditure was incurred on construction of building without fulfilling stipulated requirements for a transparent procurement process in violation of PPRA Rules, 2014.	1,690,014
121.	DFO, RM, Chakwal	2019-23	2024-0000001524_F00012	As per PC-1 provision, 44,000 kg seed was required to be purchased/collected whereas 47,595 kg seed was procured and utilized. Thus 3,595 kg seed was procured over and above PC-1 provision.	898,750
122.	DFO, Okara	2021-23	2024-0000001289_F00011	Dysfunctional peter engines	10,510,000
123.	Director Fisheries (Extension), Lahore	2016-23	2024-0000001543_F00006	Non-completion of repair work of HVAC System including complete earthing of the building	5,917,000
124.	DFO, Okara	2021-23	2024-0000001289_F00004	Acceptance of defective financial bid and over payment to contractor. Recovery of taxes	26,250,989
125.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00011	Overpayment of GST charging 17% on Computers instead of 5%.	3,266,667
126.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00018	Non-transparent provision of plants	2,274,022
127.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00002	Non-Deduction of Liquidated Damages (LD) Charges	56,682,177
128.	Project Revamping of Lahore Zoo	2023-24	2024-0000004880_F00018	Civil Works components not handed Over to Lahore Zoo Management	674,991,000
129.	DFO Muzaffargarh	2022-24	2024-0000004318_F00017	Non-clearance/non-disposal of amounts lying in head "P-Deposit" on accounts of replenish cost	9,718,796
130.	Director General Fisheries, Punjab, Lahore.	2019-24	2024-0000003790_F00003	Irregular shifting/ placement of vehicles without authorization & sanctioned strength	-
131.	DFO Muzaffargarh	2022-24	2024-0000004318_F00006	Defective/ unreliable accountal of plantation/trees of	10,647,516,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				forests.	
132.	DFO Muzaffargarh	2022-24	2024-0000004318_F00005	Strategic failure for rehabilitation of non plantable blank area 63576.83 acre causing loss to Govt.	635,768,300
133.	DFO Muzaffargarh	2022-24	2024-0000004318_F00011	Loss due to non-plantation of plantable blank area	135,465,880
134.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00007	Prolonged closure of Zoo causing revenue Loss.	63,269,100
135.	DFO Muzaffargarh	2022-24	2024-0000004318_F00004	Non provision of essential facilities to the Forest Guards loss to Govt.	22,651,813
136.	DFO Muzaffargarh	2022-24	2024-0000004318_F00001	Loss due to non-achievements of revenue targets.	3,490,076
137.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00015	Machinery & Equipment not procured.	3,268,000
138.	Special Study Report on Effectiveness of Mechanism of penalties on the theft of wood government of the Punjab Forest Department	2016-17	4.1.1	Flaws of law in Forest Act 2010 (Amended)	0
139.	Special Study Report on Effectiveness of Mechanism of penalties on the theft of wood government of the Punjab Forest Department	2016-17	4.1.2	Forest Guards / Non formulation of duty time of Forest Guards	0
140.	Special Study Report on Effectiveness of Mechanism of penalties on the theft of wood government of the Punjab Forest Department	2016-17	4.2.1	Loss due to connivance of Forest Officials	0
HIGHER EDUCATION DEPARTMENT					
1.	ASSMS Lahore	2018-23	2024-0000001032_F00008	Less finalization of interest rates on TDR. Loss	19,096,605
2.	ASSMS Lahore	2018-23	2024-0000001032_F00013	Irregular expenditure on POL	3,119,701
3.	ASSMS Lahore	2018-23	2024-0000001032_F00014	Misprocurement in violation of PPRA	2,556,987
4.	ASSMS Lahore	2018-23	2024-0000001032_F00015	Irregular expenditure on Establishment of Data Centre	14,779,295
5.	Ghazi University DG	2020-24	2024-	Over payment to	6,923,670

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Khan		0000003933_F00033	contractor due to purchase of computers at higher rates	
6.	ASSMS Lahore	2018-23	2024-0000001032_F00018	Doubtful expenditure on Air tickets of Foreign Professors for attending workshop	1,165,900
7.	ASSMS Lahore	2018-23	2024-0000001032_F00019	Non-refund of unspent amounts of Indigenous Fellowship Program	1,152,827
8.	ASSMS Lahore	2018-23	2024-0000001032_F00023	Irregular expenditure on refreshment during Seminars	341,880
9.	ASSMS Lahore	2018-23	2024-0000001032_F00024	Non-recovery of one month salary in lieu of one-month prior notice to the resignation from service	199,630
10.	ASSMS Lahore	2018-23	2024-0000001032_F00025	Irregular award of additional charge to the officer not at the strength of the school and signing of	-
11.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00006	Non-refund of Loans/Advances	1,524,123
12.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00007	Blockage of various students funds due to non-utilization for the purpose for which they were collected	1,743,050
13.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00008	Irregular excess expenditure than budget allocation	8,380,682
14.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00009	Non-Surrendering of Savings of Government Grants	28,950,426
15.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00010	Income tax unduly deducted on profit on investment	38,962
16.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00011	Non-deduction of Income Taxes and non-withheld of 1/ ^{5th} GST	61,016
17.	Principal Govt College Jhang	2015-23	2024-0000000784_F00012	Expenditure in excess of available budget	205,893,218
18.	Principal Govt College Jhang	2015-23	2024-0000000784_F00013	Anticipating Savings not surrendered/Lapse of Funds	21,245,097
19.	Principal Govt College Jhang	2015-23	2024-0000000784_F00014	Misclassification of Expenditure under various Head of	128,346
20.	Principal Govt College Jhang	2015-23	2024-0000000784_F00015	Difference in Expenditure Statements and SAP data	10,408,725
21.	Principal Govt College Jhang	2015-23	2024-0000000784_F00016	Irregular Drawl and Non-Adjustment of Loans from College	2,291,052

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Funds	
22.	Principal Govt College Jhang	2015-23	2024-0000000784_F00017	Overpayment of Conveyance Allowance during	105,117
23.	Principal Govt College Jhang	2015-23	2024-0000000784_F00018	Collection of cycle fund from BS students at higher rate	82,200
24.	Principal Govt College Jhang	2015-23	2024-0000000784_F00020	Irregular Advance Payment to Suppliers	216,000
25.	Principal Government Apwa College	2019-23	2024-0000000743_F00009	Non-Surrendering of Savings of Government Grants	10,260,592
26.	Principal Government Apwa College	2019-23	2024-0000000743_F00010	Irregular excess expenditure than budget allocation	160,739,889
27.	Principal Government Apwa College	2019-23	2024-0000000743_F00011	Irregular drawal and non-adjustment of loans from college funds	2,842,489
28.	Principal Government Apwa College	2019-23	2024-0000000743_F00012	Recovery on account of payment of unauthorized personal allowance	198,150
29.	Principal Government Apwa College	2019-23	2024-0000000743_F00014	Non-Utilization of College Bus in spite of repair expenditure and improper maintenance	335,654
30.	Principal Government Apwa College	2019-23	2024-0000000743_F00016	Un-authorized payment to the temporary teachers of 2 nd shift during off session and recovery	105,000
31.	Principal Government Apwa College	2019-23	2024-0000000743_F00018	Unauthorized Payment of Integrated Allowance	55,800
32.	Principal Government Apwa College	2019-23	2024-0000000743_F00019	Personal loan granted to the employee out the Computer Fund	55,800
33.	Emerson University Multan	2021-23	2024-0000001287_F00004	Non-recruitment of staff against 457 vacant posts	-
34.	Emerson University Multan	2021-23	2024-0000001287_F00005	Amount Recoverable from the Fee Defaulters - Loss to University	647,700
35.	Emerson University Multan	2021-23	2024-0000001287_F00006	Amount Recoverable on account of Hostel dues Defaulters - Loss to University	183,413
36.	Emerson University Multan	2021-23	2024-0000001287_F00007	Irregular expenditure on account of purchase of vehicle due to non-observing codal formalities	411,000
37.	Emerson University Multan	2021-23	2024-0000001287_F00008	Overpayment of conveyance allowance during leave	210,000
38.	Emerson University Multan	2021-23	2024-0000001287_F00009	Non-Completion of Cash Books	33,516,789

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
39.	Emerson University Multan	2021-23	2024-0000001287_F00010	Unauthorized grant of Study leave to Ali Fawad, Lecturer	4,352,041
40.	Emerson University Multan	2021-23	2024-0000001287_F00011	Expenditure in excess of available budget	165,779,235
41.	Emerson University Multan	2021-23	2024-0000001287_F00012	Anticipating Savings not surrendered/Lapse of Funds	16,063,988
42.	Emerson University Multan	2021-23	2024-0000001287_F00013	Creation of Liabilities totaling	9,763,630
43.	Emerson University Multan	2021-23	2024-0000001287_F00014	Non-Completion of Development Projects	679,844,000
44.	Kohsar University Murree	2020-23	2024-0000001290_F00014	Un-justified/irregular grant of 5% increase and recovery thereof	187,000
45.	Kohsar University Murree	2020-23	2024-0000001290_F00015	Overpayment of allowances & remunerations etc.	481,180
46.	Kohsar University Murree	2020-23	2024-0000001290_F00022	Irregular award of three (03) advance increments to computer operator without approval	144,955
47.	Kohsar University Murree	2020-23	2024-0000001290_F00023	Loss to government due to non-receipt of stamp duty	135,314
48.	Kohsar University Murree	2020-23	2024-0000001290_F00026	Irregular engagement of contingent paid staff/work charge employees	22,333,430
49.	Kohsar University Murree	2020-23	2024-0000001290_F00028	Un-justified payment of salary out of adp grant	2,121,625
50.	Kohsar University Murree	2020-23	2024-0000001290_F00029	Irregular payment of rent of hostel buildings and vc house	7,144,500
51.	Kohsar University Murree	2020-23	2024-0000001290_F00030	Loss due to unauthorized deduction of withholding tax	2,322,449
52.	Kohsar University Murree	2020-23	2024-0000001290_F00031	Non-payment of withholding tax to FBR	143,237
53.	Kohsar University Murree	2020-23	2024-0000001290_F00034	Non-deposit of prospect fee into the commercial bank	567,000
54.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00009	Overpayment of Civil Secretariat Allowance to officers drawing Executive allowance	263,155
55.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00013	Irregular enblock transfer of funds from Assan Assignment Account to commercial bank	-
56.	US Admn I Govt. of The Punjab Higher	2022-23	2024-0000001294	Irregular payment of pay & allowances to project	35,949,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Education		_F00015	staff without performance of job related duties and	
57.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00016	Irregular transfer of teaching faculty by changing subject of one post with another subject	-
58.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00017	Non-appointment of Vice Chancellors of 25 public sector universities and Secretary of BISE	-
59.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00019	Irregular transfer of college faculty through e-transfer	-
60.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00020	Loss to Govt. due to non-fixation of revenue stamps on actual payee receipts	92,900
61.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00021	Irregular drawl of pay and allowances of staff due to shifting of headquarter	-
62.	US Admn I Govt. of The Punjab Higher Education	2022-23	2024-0000001294_F00024	Irregular expenditure incurred out of head Others and Cost of Others (AO3942 & AO3970) without consumption	4,973,708
63.	University of Kamalia	2022-23	2024-0000001564_F00001	Non-operational of the University despite establishment notification of the University for more than one and half year.	-
64.	University of Kamalia	2022-23	2024-0000001564_F00002	Non-recruitment of staff despite charging of Test fee	6,847,506
65.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00002	Irregular advance payment without approval of finance department	4,792,300
66.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00003	Expenditure incurred over & above the provision of PC-I	606,800
67.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00008	Irregular expenditure on different heads without tenders.	755,729
68.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00004	In-efficient utilization of ADP development grant	64,651,070
69.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00005	Recovery on account of excess payment of look after/additional charge	137,400
70.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00006	Non-verification of sales tax invoices.	1,040,906
71.	Baba Gurunanak University, Nankana	2021-23	2024-0000001556	Irregular expenditure on sports gala	308,797

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Sahib		_F00007		
72.	Thal University, Bhakkar	2021-23	2024-0000001520_F00003	Irregular Expenditure due to Non-execution of Pre audit by the Resident Auditor	2,365,302
73.	Thal University, Bhakkar	2021-23	2024-0000001520_F00005	Unjustified/Overpayment to teachers due to teaching of excess classes than regular workload	12,358,400
74.	Thal University, Bhakkar	2021-23	2024-0000001520_F00006	Non-recovery of outstanding Rent of Canteen	200,005
75.	Thal University, Bhakkar	2021-23	2024-0000001520_F00007	Non-recovery of advance income tax on auction	311,213
76.	Thal University, Bhakkar	2021-23	2024-0000001520_F00010	Irregular Procurement of Tyres	460,812
77.	Thal University, Bhakkar	2021-23	2024-0000001520_F00011	Irregular Procurement of Machinery	863,722
78.	Thal University, Bhakkar	2021-23	2024-0000001520_F00012	Irregular Procurement of Stationery	319,914
79.	Thal University, Bhakkar	2021-23	2024-0000001520_F00013	Non-Recovery of Unauthorized Deduction of Withholding Tax	312,068
80.	Thal University, Bhakkar	2021-23	2024-0000001520_F00014	Non-Deposit of taxes into Government Treasury	202,274
81.	Thal University, Bhakkar	2021-23	2024-0000001520_F00015	Unjustified Maintenance of Bank Accounts on Current Account Basis Loss	574,747
82.	Thal University, Bhakkar	2021-23	2024-0000001520_F00016	Irregular Award of Additional Charge beyond Permissible Period Recovery	396,000
83.	Thal University, Bhakkar	2021-23	2024-0000001520_F00017	Non-adjustment of Temporary Advance	486,500
84.	Thal University, Bhakkar	2021-23	2024-0000001520_F00018	Inefficient/non-utilization of funds	114,488,028
85.	Thal University, Bhakkar	2021-23	2024-0000001520_F00019	Non-appointment of Vice Chancellor	-
86.	Thal University, Bhakkar	2021-23	2024-0000001520_F00020	Non-Appointment of Treasurer	-
87.	Thal University, Bhakkar	2021-23	2024-0000001520_F00021	Non-Appointment of Registrar	-
88.	Thal University, Bhakkar	2021-23	2024-0000001520_F00022	Non-Appointment of Controller of Examinations	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
89.	Thal University, Bhakkar	2021-23	2024-0000001520_F00023	Irregular Expenditure under the head of Electronic Communication	762,168
90.	Thal University, Bhakkar	2021-23	2024-0000001520_F00024	Non-Maintenance of Cash Book of Hostel Account	-
91.	Thal University, Bhakkar	2021-23	2024-0000001520_F00025	Irregular appointment and extension of daily wage/work charge/contingent paid staff	1,122,214
92.	Thal University, Bhakkar	2021-23	2024-0000001520_F00026	Non-Constitution of Authorities of Universities	-
93.	Thal University, Bhakkar	2021-23	2024-0000001520_F00027	Non-Framing of Statutes, Regulations and Rules	-
94.	Thal University, Bhakkar	2021-23	2024-0000001520_F00028	Excess Consumption of POL than Entitlement	-
95.	University of Engineering, Taxila	2020-23	2024-0000001565_F00002	Irregular awarded of miscellaneous contracts in violation PP rules	128,069,000
96.	University of Engineering, Taxila	2020-23	2024-0000001565_F00004	Loss due to late transfer of profit in daily profit account	853,540
97.	University of Engineering, Taxila	2020-23	2024-0000001565_F00005	Irregular mode of payment	38,830,000
98.	University of Engineering, Taxila	2020-23	2024-0000001565_F00006	Irregular expenditure by splitting up the idents	8,394,515
99.	University of Engineering, Taxila	2020-23	2024-0000001565_F00009	Irregular grant of additional charge beyond admissible period on statutory posts	-
100.	University of Engineering, Taxila	2020-23	2024-0000001565_F00010	Less deduction of income tax on purchase of medicines	106,942
101.	University of Engineering, Taxila	2020-23	2024-0000001565_F00020	Non-obtaining of performance securities from contractors of shops	300,000
102.	University of Engineering, Taxila	2020-23	2024-0000001565_F00026	Irregular payment of conveyance allowance to employees residing within university premises. Recovery	10,671,300
103.	University of Engineering, Taxila	2020-23	2024-0000001565_F00027	Poor management of Human Resource and payment of pay & allowances	1,305,452
104.	University of Engineering, Taxila	2020-23	2024-0000001565_F00031	Irregular supply of gas from main meter of university to the residents of Colony instead of installation of	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				separate SNGPL meters and Loss due to purchase of gas at higher rate from SNGPL	
105.	University of Engineering, Taxila	2020-23	2024-0000001565_F00032	Irregular deduction of withholding tax on profit by banks	14,435,314
106.	University of Engineering, Taxila	2020-23	2024-0000001565_F00034	Non-adjustment of advances	21,551,630
107.	University of Engineering, Taxila	2020-23	2024-0000001565_F00035	Chance of misappropriation/misuse of public money due to non-follow up for adjustment of advance since lapse of fifteen-years	13,513,640
108.	University of Engineering, Taxila	2020-23	2024-0000001565_F00036	Irregular payment of remuneration to TTS employees without approval of chancellor	2,600,000
109.	University of Engineering, Taxila	2020-23	2024-0000001565_F00037	Procurement of books from single vendor instead though open competition among approved/qualified contractors	3,519,712
110.	University of Engineering, Taxila	2020-23	2024-0000001565_F00038	Loss due to vacant of self-finance seats	67,207,500
111.	University of Engineering, Taxila	2020-23	2024-0000001565_F00039	Undue retention of HEC Scholarship recovery amount in commercial account instead of depositing into Government Treasury	8,800,000
112.	University of Engineering, Taxila	2020-23	2024-0000001565_F00040	High ratio of dropout students in PhD Sessions	-
113.	University of Engineering, Taxila	2020-23	2024-0000001565_F00041	Irrational expenditure on repair of vehicles	830,981
114.	University of Engineering, Taxila	2020-23	2024-0000001565_F00042	Recovery on account of expenditure incurred on Hiace on account of repair and POL in lieu of pick & drop facility	9,152,714
115.	University of Engineering, Taxila	2020-23	2024-0000001565_F00043	Undue retention of large number of vehicles Pools and consumption of POL	-
116.	University of Engineering, Taxila	2020-23	2024-0000001565_F00045	Loss due to non-utilization of available earth/surplus earth	342,998
117.	University of Engineering, Taxila	2020-23	2024-0000001565_F00046	Loss due to non-utilization of available earth/surplus earth	244,243
118.	University of	2020-23	2024-	Loss due to non-	374,697

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Engineering, Taxila		0000001565_F00047	utilization of available earth/surplus earth	
119.	University of Engineering, Taxila	2020-23	2024-0000001565_F00048	Overpayment due to higher Rates	130,753
120.	University of Engineering, Taxila	2020-23	2024-0000001565_F00049	Non-recovery of General Sales Tax	1,196,434
121.	University of Engineering, Taxila	2020-23	2024-0000001565_F00050	Irregular appointment of Registrar	-
122.	University of Engineering, Taxila	2020-23	2024-0000001565_F00051	Loss due to late reinvestment	571,508
123.	University of Engineering, Taxila	2020-23	2024-0000001565_F00052	Irregular allotment of residence in violation of Allotment Rules. Recovery of	194,693
124.	University of Engineering, Taxila	2020-23	2024-0000001565_F00053	Irrational payment of house rent allowance @45% of running basic pay	-
125.	University of Engineering, Taxila	2020-23	2024-0000001565_F00054	Irregular/inadmissible drawl of special allowance 15% of 2022. Recovery thereof	95,088
126.	University of Engineering, Taxila	2020-23	2024-0000001565_F00055	Undue retention Covid-19 funds in 658 ppoint 658 il account	8,106,248
127.	University of Engineering, Taxila	2020-23	2024-0000001565_F00056	Placement of funds other than bank of Punjab	601,359,000
128.	University of Engineering, Taxila	2020-23	2024-0000001565_F00057	Overpayment of House Rent Allowance due to outside limits of big cities	68,008,590
129.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00004	Loss to University due to due to non-revision of rent of HBL building	2,815,285
130.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00012	Irregular payment of arrear of pay & allowances without claims and due drawn statements, recovery of income tax	12,862,893
131.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00014	Poor budgeting and unauthorized reappropriation of funds	1,300,560,000
132.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00015	Non-adjustment of Temporary Advances	51,456,026
133.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00017	Doubtful and unjustified expenditure on account of Free Online Admission Centers in different cities.	2,989,980
134.	Islamia University Bahawalpur	2022-23	2024-0000001275	Misuse of authority by Vice Chancellor in	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00021	allotment of university accomodations	
135.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00023	Misclassification of expenditure	78,631,379
136.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00024	Loss due Unjustified and Excess expenditure on advertisements by PRO department	1,498,287
137.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00027	Exaggerated actual income of 2022-23 shown in budget for 2023-24	2,959,000,000
138.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00032	Irregular posting of Faculty on BPS	-
139.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00035	Irregular fee waiver	5,496,000
140.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00036	Irregular payments by cash/Bearer cheques	31,483,246
141.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00039	Non-compliance of previous 756 outstanding audit paras.	-
142.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00041	Low ranking of the Islamia University Bahawalpur	-
143.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00042	Loss to government due to poor planning of the project	25,000,000
144.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00045	Excess amount of waiver granted from Student Support Fund	49,000,000
145.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00052	Doubtful expenditure on POL and Repairs of the university Pool Vehicles.	8,642,275
146.	University of Mianwali	2019-23	2024-0000001552_F00019	Inefficient/non-utilization of funds	917,830,000
147.	University of Mianwali	2019-23	2024-0000001552_F00020	Expenditure Over and above the Budget Allocation	917,830,000
148.	University of Mianwali	2019-23	2024-0000001552_F00021	Non-Appointment of Vice Chancellor	202,410,000
149.	University of Mianwali	2019-23	2024-0000001552_F00022	Non-Appointment of Treasurer	-
150.	University of Mianwali	2019-23	2024-0000001552_F00023	Non-Appointment of Registrar	-
151.	University of Mianwali	2019-23	2024-0000001552_F00024	Non-Appointment of Controller of Examination	-
152.	University of	2019-23	2024-	Irregular payment of	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Mianwali		0000001552_F00025	internet charges from irrelevant head of account	
153.	University of Mianwali	2019-23	2024-0000001552_F00026	Non-Recovery of PST on internet charges	1,274,771
154.	University of Mianwali	2019-23	2024-0000001552_F00027	Irregular Expenditure under the head of Electronic Communication	799,854
155.	University of Mianwali	2019-23	2024-0000001552_F00028	Irregular Award of Additional Charge beyond Permissible Period amount involve	1,343,632
156.	University of Mianwali	2019-23	2024-0000001552_F00029	Irregular appointment and extension of daily wage staff	1,116,000
157.	University of Mianwali	2019-23	2024-0000001552_F00030	Irregular Hiring of Car for Vice Chancellor Excess Payment of POL	27,233,000
158.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00004	Re-appropriation of funds without approval from Higher Authority	654,000
159.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00005	Irregular Payment of financial assistance out of Red Crescent funds	457,260
160.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00007	Overpayment of Conveyance Allowance during Leave	373,839
161.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00008	Unjustified Expenditure on Account of Telephone & Trunk Calls	286,088
162.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00009	Expenditure in excess of available budget	18,742,435
163.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00010	Anticipating Savings not surrendered/Lapse of Funds	20,080,364
164.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00011	Poor Human Resource Management and Irregular Payment of Pay & Allowances	2,220,328
165.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00012	Enormous loss to government due to non-utilization of College Buses	-
166.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00013	Un-transferred amount of library Security Fund to Lapsed Library Security Fund	1,304,000
167.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00014	Unauthorized deduction of withholding tax by bank on profit	91,929
168.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00015	Irregular expenditure due to non-approval/concurrence of College Council	3,557,241

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
169.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00016	Irregular Drawl and Non-Adjustment of Loans from College Funds	144,016
170.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00018	Non-Reconciliation of Expenditure Statement	17,743,541
171.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00002	Misclassification in Head of Accounts	2,368,784
172.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00005	Irregular award of hired vehicle to Director Public Instructions	336,000
173.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00006	Irregular expenditure on pending liabilities of previous years without obtaining sanction of competent authority	3,176,332
174.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00007	Unauthorized retention of official vehicle by ex-secretary	100,000
175.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00008	Cash withdrawal under different heads by DDO instead of Vendor Account	330,215
176.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00009	Doubtful payment on account of Exhibitions, Fairs and Other National Celebration/Entertainment	655,306
177.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00010	Doubtful Payment under Head Printing & Publication and Cost of Other	131,605
178.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00011	Non-surrender of savings within stipulated time	61,848,027
179.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00012	Expenditure in excess of available budget	25,140,139
180.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00013	Irregular expenditure on account of rent of office building and transportation charges by establishment of camp office	283,800
181.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00014	Irregular payment to M&P Express Logistics and TCS	293,865
182.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00015	Irregular payment by direct contracting Security Services	885,492
183.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00016	Excess payment on account of withholding tax	150,000
184.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00017	Loss to the Govt. due to excess payment	109,927

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
185.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00018	Loss due to non-realization of electricity charges from UNICEF	600,000
186.	Principal Govt College Jhang	2015-23	2024-0000000784_F00004	Un-authorized deduction of withholding taxes on profit	6,221,202
187.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00012	Un-authorized deduction of withholding taxes on profit	2,360,061
188.	ASSMS Lahore	2018-23	2024-0000001032_F00022	Un-authorized deduction of withholding taxes on profit	558,968
189.	ASSMS Lahore	2018-23	2024-0000001032_F00016	Irregular extension in delivery/work completion to avoid LD charges	1,435,202
190.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00003	Less deduction of Taxes-PST, GST and Income Tax	424,221
191.	Principal Govt College Jhang	2015-23	2024-0000000784_F00009	Non/Less deduction of Taxes-Income Tax, GST and PST	269,162
192.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00040	Non-collection of outstanding students fee	24,380,128
193.	University of Mianwali	2019-23	2024-0000001552_F00014	Non-recovery of rent, electricity charges and conveyance allowances	21,600,000
194.	Kohsar University Murree	2020-23	2024-0000001290_F00007	Non-collection of outstanding students fee	6,818,593
195.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00002	Irregular award/auction/extension of Canteen	956,910
196.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00002	Less realization of student funds fee	707,842
197.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00050	Irregular purchase of HINO buses on lease	208,862,000
198.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00006	Irregular award of 41 contracts of university spots to the firm of choice without PPRA	35,031,000
199.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00001	Splitting of Procurement to avoid tendering Process	6,659,268
200.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00003	Splitting of Civil work on Quotation Basis to avoid Tendering Process	1,430,042
201.	Emerson University Multan	2021-23	2024-0000001287_F00001	Splitting of procurement to avoid Tendering process.	1,176,452
202.	Higher Education Department, South Punjab	2022-23	2024-0000001560_F00004	Irregular payment due to non-Observance of the Items Floated in the Tender	799,600

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
203.	University of Mianwali	2019-23	2024-0000001552_F00005	Irregular Procurement of Lab Equipment-Recovery	93,658,786
204.	University of Mianwali	2019-23	2024-0000001552_F00004	Irregular Procurement of I.T Equipment	77,933,451
205.	Kohsar University Murree	2020-23	2024-0000001290_F00024	Irregular expenditure due to violation of PPRA	54,125,500
206.	Kohsar University Murree	2020-23	2024-0000001290_F00025	Procurement of medical & lab. Equipments from single bidders without rate analysis	17,259,302
207.	University of Mianwali	2019-23	2024-0000001552_F00006	Irregular Procurement in various heads of accounts	11,605,731
208.	University of Mianwali	2019-23	2024-0000001552_F00003	Irregular Procurement of Furniture	11,198,316
209.	Principal Govt College Jhang	2015-23	2024-0000000784_F00003	Irregular Procurement of Prospectus without Technical Evaluation	8,316,550
210.	University of Mianwali	2019-23	2024-0000001552_F00009	Irregular Procurement of Stationery	6,671,918
211.	University of Mianwali	2019-23	2024-0000001552_F00008	Procurement of Desktop Computer at higher rates Loss	5,124,500
212.	Thal University, Bhakkar	2021-23	2024-0000001520_F00008	Irregular Procurement of Answer Sheet	1,849,778
213.	Thal University, Bhakkar	2021-23	2024-0000001520_F00009	Irregular Procurement of Furniture	1,325,379
214.	Principal Government APWA College	2019-23	2024-0000000743_F00004	Mis-procurement/ irregular payment on Magazine printing	1,041,300
215.	University of Engineering, Taxila	2020-23	2024-0000001565_F00008	Irregular selectin of short terms consultants beyond admissible period and payments	763,500
216.	US Admn I Govt of The Punjab Higher Education	2022-23	2024-0000001294_F00022	Irregular expenditure on account of short consultancy without advertisement	480,000
217.	US Admn I Govt of the Punjab Higher Education	2022-23	2024-0000001294_F00001	Non recovery of amount of stipend from scholars not returned to Pakistan	1,212,912,000
218.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00011	Irregular payment of remuneration to selected officers of the university	127,470,536
219.	University of Engineering, Taxila	2020-23	2024-0000001565_F00029	Overpayment of Pay and Allowances due to unauthorized/inadmissible appointment of Lab Supervisors	7,096,608
220.	Islamia University Bahawalpur	2022-23	2024-0000001275	Unauthorized payment of Conveyance	5,820,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00034	Allowance to the staff residing within the work premises	
221.	Kohsar University Murree	2020-23	2024-0000001290_F00010	Irregular award of advance increments on appointments	4,824,780
222.	Principal Government APWA College	2019-23	2024-0000000743_F00002	Unauthorized payment of Conveyance Allowance during Summer, winter, Covid period, other leaves	2,028,301
223.	University of Mianwali	2021-23	2024-0000001552_F00012	Non/Less deduction of House Rent and Maintenance Charges	1,338,574
224.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00003	Non-Deduction of HRA and Conveyance Allowance beside Allotment of Govt. Residence with in the premises	553,442
225.	Kohsar University Murree	2020-23	2024-0000001290_F00002	Irregular appointments in violation of recruitment policy/criteria of appointment	94,926,453
226.	Kohsar University Murree	2020-23	2024-0000001290_F00001	Un-authorized/ irregular initiation of process of appointment through advertisement without Post/Budget	9,538,932
227.	University of Engineering, Taxila	2020-23	2024-0000001565_F00013	Irregular appointment of Associate Professor of Software Engineering in violation of advertisement	7,011,011
228.	Abdus Salam School of Mathematical Sciences Lahore	2018-23	2024-0000001032_F00011	Irregular placement of funds with other commercial banks instead of Bank of Punjab	7,464,188
229.	University of Mianwali	2019-23	2024-0000001552_F00015	Non-Fulfillment of Created Teaching Posts and unjustified payment to teachers due to teaching	16,500,000
230.	US Admn I Govt of The Punjab Higher Education	2022-23	2024-0000001294_F00003	Irregular retention of funds in Rehmatul-lil-Alameen Scholarship	939,811,434
231.	US Admn I Govt of The Punjab Higher Education	2022-23	2024-0000001294_F00014	Irregular investment of scholarships instead of distribution without permission	700,000,000
232.	US Admn I Govt of The Punjab Higher Education	2022-23	2024-0000001294_F00010	Infructuous expenditure on activities of Knowledge Park Company	200,000,000
233.	University of Mianwali	2021-23	2024-0000001552	Expenditure incurred without approval of	71,560,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00001	Budget	
234.	Principal Govt College Jhang	2015-23	2024-0000000784_F00010	Incurring of expenditure without approval/Concurrence of College Council	53,072,646
235.	Kohsar University Murree	2020-23	2024-0000001290_F00006	Student fee received but not reflected in the bank statement and non-reconciliation with the bank.	33,471,755
236.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00046	Irregular expenditure without seeking approval of corresponding activities and loss	19,884,000
237.	Principal Govt College Jhang	2015-23	2024-0000000784_F00006	Irregular drawl of payment through DDOs instead of direct payment to vendors	17,048,393
238.	Principal Government APWA College	2019-23	2024-0000000743_F00003	Irregular mode of payment through DDO in Cash	14,625,450
239.	Kohsar University Murree	2020-23	2024-0000001290_F00012	Non-adjustment of advances	11,461,030
240.	Govt. Associate College (W) Shujabad	2012-23	2024-0000000785_F00001	Irregular drawl of payment by DDOs instead of Vendors	7,874,631
241.	Principal Govt College Jhang	2015-23	2024-0000000784_F00002	Irregular operation and expenditure of Hostel Fund Account	7,768,250
242.	Govt Associate College for Women Manghot Rawalpindi	2014-23	2024-0000000769_F00004	Drawal of CTI Salary through the D.D.O instead of direct credit to their bank account	7,724,952
243.	Kohsar University Murree	2020-23	2024-0000001290_F00016	Purchase of transport at higher rate than provided in PC-1	7,325,000
244.	University of Engineering, Taxila	2020-23	2024-0000001565_F00016	Irregular extension in contract of Janitorial Services and recovery due to non-deposit of EOBI	6,364,354
245.	University of Mianwali	2021-23	2024-0000001552_F00011	Irregular/Non-Auction of Cycle Stand Loss and Non-Recovery of Taxes	6,000,000
246.	Principal Government APWA College	2019-23	2024-0000000743_F00005	Irregular award/auction of Canteen, extension in contract and sustained a loss	5,579,186
247.	Principal Government APWA College	2019-23	2024-0000000743_F00007	Irregular utilization of Transport Fund	5,202,622
248.	Principal Government APWA College	2019-23	2024-0000000743_F00006	Re-appropriation of funds without seeking approval from higher authorities.	2,776,544
249.	Govt. Associate	2012-23	2024-	Irregular utilization of	2,121,101

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	College (W) Shujabad		0000000785_F00006	Transport Fund	
250.	University of Mianwali	2021-23	2024-0000001552_F00010	Irregular/Non-Auction of Canteen Loss and Non-Recovery of Taxes	1,000,000
251.	Principal Govt College Jhang	2015-23	2024-0000000784_F00008	Re-appropriation of funds without approval from higher authority.	600,000
252.	Principal Govt College Jhang	2015-23	2024-0000000784_F00011	Irregular Payment of financial assistance out of Red Crescent funds	331,035
253.	University of Engineering, Taxila	2020-23	2024-0000001565_F00030	Irregular supply of electricity from main meter of university to the residents of Colony	0
254.	Principal Govt College Jhang	2015-23	2024-0000000784_F00005	Irregular utilization of Transport Fund	4,329,756
255.	University of Engineering, Taxila	2020-23	2024-0000001565_F00018	Irregular expenditure on outsourcing of Security Services and recovery due to non-deposit of EOBI	4,301,651
256.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00009	Purchase of misc. goods without immediate requirement	3,483,100
257.	Kohsar University Murree	2020-23	2024-0000001290_F00009	Unlawful retention of ADP Development grant into bank account.	2,887,175
258.	Thal University, Bhakkar	2021-23	2024-0000001520_F00001	Possession of Land 1875 kanal & 9 Marla	0
259.	ASSMS Lahore	2018-23	2024-0000001032_F00020	Irregular award of post doc study leaves to Assistant Professor TTS in violation of HEC instructions	993,166
260.	US Admn I Govt of The Punjab Higher Education	2022-23	2024-0000001294_F00008	Irregular grant of more than 10 years Extra Ordinary Leave beyond permissible limit	0
261.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00028	Non-achievement of regular workload (credit hours) by the regular staff	11,451,200
262.	University of Mianwali	2021-23	2024-0000001552_F00017	Non-achievement of regular workload (credit hours) by the regular staff	2,145,000
263.	Kohsar University Murree	2020-23	2024-0000001290_F00003	Loss due to theft of un-registered bikes & new laptops	647,000
264.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00012	Incomplete construction work and Revised PC-I of the capital component	182,250,000
265.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00015	Non-adjustment of advances	4,025,246

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
266.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00016	Irregular payment of Additional Charge Allowance beyond the permissible three-month period	1,656,654
267.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00017	Appointments on the Key Statutory posts of Registrar, Treasurer, and Controller of Examinations	-
268.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00018	Vacancies lying Vacant 277 Teaching positions and 103 non-teaching positions of the University	-
269.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00019	Benevolent fund recovered from the pay of employees not deposited into the Benevolent fund account	2,999,014
270.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00024	Irregular award of contract for printing of answer sheets	6,978,000
271.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00027	Non-recovery on account of taxes and penalties from Cafeteria and Photocopier	936,183
272.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00029	Irregular expenditure on internet charges and Recovery of PST	641,117
273.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00030	Irregular expenditure on procurement of Furniture & Fixtures and Loss	4,418,541
274.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00031	Irregular procurement of UPS and Batteries	1,897,400
275.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00032	Non-recovery of outstanding dues	2,549,954
276.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00033	Non-auction of unserviceable stores approximately	900,000
277.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00034	Inefficient utilization of Funds	37,712,774
278.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00035	Expenditure for the FY 2023-24 not got approved from Syndicate	586,036,000
279.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00036	Extra financial burden due to agreement for supply of Internet services in foreign currency	16,459,640
280.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00037	Evaluation of technical bids by non-technical members/non-notified	348,446,226

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				committees	
281.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00039	Amount not reimbursed by HED to the University	5,953,756
282.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00040	Miscellaneous Irregularities, weak internal controls and pending cases for approval	0 -
283.	Board of Intermediate and Secondary Education, Lahore	2020-24	2024-0000004892_F00041	Irregular payment due to grant of additional charge beyond three months	981,455
284.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00008	Non-deduction of CA and HRA from officials who availed leave and facility of residence	468,615
285.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00010	Irregularities in procurement process of 44 Buses	-
286.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00011	Unauthorized use of cash and irregular process of auction of misc. store items	483,650
287.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00012	Non-verification of receipts on account of college registration and extension fee- NOCs issued	2,881,100
288.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00013	Systemic Issues/General Weaknesses observed during audit	-
289.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00014	Irregular utilization of sports funds without vouched account	12,310,000
290.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00015	Unauthorized payment of pending liability	2,603,565
291.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00016	Irregular drawl of POL due to improper maintenance of log books	-
292.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00017	Inefficient utilization of funds resulting non-surrendering of savings	24,090,773
293.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00003	Irregular excess expenditure than budget allocation	66,146,650
294.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00004	Non-Surrendering of Savings of Government Grants	58,956,301
295.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00005	Non-Auction of Condemn Vehicles	8,000,000
296.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00010	Unauthorized Payment of Integrated Allowance	226,800
297.	Govt. Islamia	2020-24	2024-	Less recovery of HRA	71,514

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	College, Civil Lines Lahore		0000003278_F00011	5% maintenance charges	
298.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00012	Non-Conducting of Internal Audit	-
299.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00013	Non-Auction of unserviceable items/articles	-
300.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00014	Physical verification of store and stock not carried out.	-
301.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00015	Schedule of Payments not obtained	-
302.	Principal Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00005	Non-adjustment of temporary advances	5,794,382
303.	Principal Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00010	Irregular Printing of College Magazine	2,372,760
304.	Principal Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00011	Breached canons of probity and propriety due to systemic errors of	222,428,411
305.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00002	Unjustified expenditure out of Welfare Fund	223,645
306.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00003	Unjustified expenditure out of General Fund	711,440
307.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00006	Non-Finalization of auction of trees	131,000
308.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00008	Poor condition of library resulting missing and damaged books lac of Rupees.	-
309.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00009	Poor performance due to high dropout ratio at intermediate level and at Degree level.	-
310.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00010	Poor performance due to poor Board/University result of the students.	-
311.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00011	Lapse of funds due to non-surrendering of savings	12,172,592
312.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00012	Excess expenditure over and above the budget allocation	88,250,889

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
313.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00012	Irregular payment of rent of building at higher rates	49,779,322
314.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00014	Irregular payment of reimbursement of expenditure to Universities	4,475,815
315.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00015	Non-transparent award of International Research Support Fellowship (IRSF) & non-recovery of canceled	6,440,000
316.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00017	Non-submission of vouched accounts of web portal services and non-verification/provis	11,172,135
317.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00018	Non-realization of stamp duty on lease agreement	702,677
318.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00019	Illegal sub-campuses are operational without the approval of PHEC	-
319.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00020	Non- Performing the Monitoring and Evaluation Function of Commission	-
320.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00021	Loss due to non-auction of unserviceable stores	-
321.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00022	Inefficient/non-utilization of funds	179,175,211
322.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00023	Unauthorized Payment of Service Charges-to PSO, Recovery thereof.	140,983
323.	University of Okara	2022-24	2024-0000003285_F00007	Irregular expenditure on purchase of printed material made from the head purchase of paper	22,522,020
324.	University of Okara	2022-24	2024-0000003285_F00008	Irregular expenditure on purchase of Laboratory Equipment and non-recovery of	18,914,158
325.	University of Okara	2022-24	2024-0000003285_F00025	Overpayment due to unnecessary item	513,310
326.	University of Okara	2022-24	2024-0000003285_F00026	Extra expenditure due to change in specifications of an item as approved in PC- I/TS estimate/BOQ	814,552
327.	University of Okara	2022-24	2024-0000003285_F00027	Undue financial benefit to contractor due to non-obtaining of Additional performance security	585,000,550,000
328.	University of Okara	2022-24	2024-0000003285	Non-recovery from contractor due to use of	4,046,140

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00028	sub-standard bricks	
329.	University of Okara	2022-24	2024-0000003285_F00029	Loss to government due to non-use of economical and relevant item	1,140,817
330.	University of Okara	2022-24	2024-0000003285_F00031	Overpayment due to non-reduction in rate	276,001
331.	University of Okara	2022-24	2024-0000003285_F00032	Miss-management of library matters and non-receipt of fine	-
332.	UET Lahore	2019-23	2024-0000001545_F00007	Irregular appointments without having required experience and educational qualification	30,566,197
333.	UET Lahore	2019-23	2024-0000001545_F00019	Loss due to less credit of profit on investment and deduction of withholding tax	15,266,998
334.	UET Lahore	2019-23	2024-0000001545_F00021	Non-auction of shops through competitive bidding process resulted in loss to university millions of	20,143,413
335.	UET Lahore	2019-23	2024-0000001545_F00029	Outstanding recovery of excess paid amount from the construction contractor	3,270,000
336.	UET Lahore	2019-23	2024-0000001545_F00032	Appointment on consolidated/lump sum package and award of advance increments	9,630,000
337.	UET Lahore	2019-23	2024-0000001545_F00034	Confiscated material of contractors of construction works not disposed off	6,000,000
338.	UET Lahore	2019-23	2024-0000001545_F00035	Undue delay in finalization of inquiries and in implementation of the recommendations of inquiry co	-
339.	UET Lahore	2019-23	2024-0000001545_F00036	03 Senior staff houses and 24 junior staff residences constructed and handed over during 2019 still	-
340.	UET Lahore	2019-23	2024-0000001545_F00038	Non-adoption of double entry system in violation of the instructions of HEC and poor maintenance of	-
341.	UET Lahore	2019-23	2024-0000001545_F00039	Working not started on financial and management reforms in violation of the instructions of HEC	-
342.	UET Lahore	2019-23	2024-0000001545	Non-recovery of outstanding university	89,704,155

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00042	fees/dues from students	
343.	UET Lahore	2019-23	2024-0000001545_F00043	Auction of off road vehicles/unserviceable articles/mobil oil not conducted	30,805,800
344.	UET Lahore	2019-23	2024-0000001545_F00046	Irregular appointments on contract basis	1,225,248
345.	UET Lahore	2019-23	2024-0000001545_F00047	Irregular award of janitorial services contract and non-deduction of PST	52,315,724
346.	UET Lahore	2019-23	2024-0000001545_F00048	Irregular award of security services contract and Non-deduction of PST	71,411,361
347.	UET Lahore	2019-23	2024-0000001545_F00053	Irregular/undue retention of project money	7,011,375
348.	UET Lahore	2019-23	2024-0000001545_F00056	Extra financial burden due to agreement for supply of Internet services in foreign currency	197,877,104
349.	UET Lahore	2019-23	2024-0000001545_F00058	Irregular expenditure on award of contracts under Purchase of Equipment and non-deposit	8,122,889
350.	UET Lahore	2019-23	2024-0000001545_F00059	Irregular appointments of Director Physical Education	7,549,419
351.	UET Lahore	2019-23	2024-0000001545_F00060	Non-deposit of income tax	419,012
352.	UET Lahore	2019-23	2024-0000001545_F00061	Loss due to non-auction of agricultural land	13,680,000
353.	UET Lahore	2019-23	2024-0000001545_F00062	Deduction of withholding tax by bank Recovery thereof	761,534
354.	UET Lahore	2019-23	2024-0000001545_F00066	Doubtful/Irregular expenditure on POL	921,935
355.	UET Lahore	2019-23	2024-0000001545_F00067	Non-Disbursement of Student Scholarship	74,375,906
356.	UET Lahore	2019-23	2024-0000001545_F00068	Irregular expenditure in violation of PPRA rules	45,910,910
357.	UET Lahore	2019-23	2024-0000001545_F00069	Procurement plan not prepared and uploaded on PPRA website. Quotation purchase	461,687,572
358.	UET Lahore	2019-23	2024-0000001545_F00070	Non-compliance of higher education commission graduate program review and Institutional	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				performance	
359.	UET Lahore	2019-23	2024-0000001545_F00071	Poor finishing work needs rectification in newly constructed buildings of innovation center, auditor	-
360.	UET Lahore	2019-23	2024-0000001545_F00072	Late investment of Endowment fund resulting in loss	20,740,273
361.	UET Lahore	2019-23	2024-0000001545_F00073	Staff not recruited under the Project "innovation center and innovation park" and left-over Civil wo	-
362.	UET Lahore	2019-23	2024-0000001545_F00074	Irregular regularization of 47 employees	-
363.	UET Lahore	2019-23	2024-0000001545_F00075	Irregular payment of conveyance allowance to employees residing within university premises. Recovery	11,572,280
364.	UET Lahore	2019-23	2024-0000001545_F00076	Non-recovery of dismantled material	1,140,960
365.	UET Lahore	2019-23	2024-0000001545_F00077	Excess payment due to non-deduction of area	164,836
366.	UET Lahore	2019-23	2024-0000001545_F00078	Overpayment due to application of inadmissible item of work	2,301,658
367.	UET Lahore	2019-23	2024-0000001545_F00081	Undue favor to the contractor due to non-revalidation of bank guarantee against mobilization-advance	22,814,692
368.	UET Lahore	2019-23	2024-0000001545_F00082	Irregular grant of Mobilization Advance	7,604,897
369.	UET Lahore	2019-23	2024-0000001545_F00083	Overpayment due to non-maintenance of agreed percentage	15,331,552
370.	UET Lahore	2019-23	2024-0000001545_F00085	Overpayment due to application of higher rate	2,400,322
371.	UET Lahore	2019-23	2024-0000001545_F00086	Overpayment due to non-recovery on account of use of local sand	353,141
372.	UET Lahore	2019-23	2024-0000001545_F00087	Unjustified payment	823,416
373.	UET Lahore	2019-23	2024-0000001545_F00088	Loss due to allowing disposal instead of recovery of cost of available earth	104,118
374.	UET Lahore	2019-23	2024-0000001545	Overpayment due to use of sub-standard	297,228

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00089	brickwork	
375.	UET Lahore	2019-23	2024-0000001545_F00090	Overpayment due to non-reduction of rate	150,228
376.	UET Lahore	2019-23	2024-0000001545_F00091	Non-recovery of liquidated damages	9,338,818
377.	UET Lahore	2019-23	2024-0000001545_F00092	Non-recovery of General Sales Tax (GST) and non-provision of invoices	2,831,011
378.	UET Lahore	2019-23	2024-0000001545_F00095	Irregular/unjustified expenditure	2,756,554
379.	UET Lahore	2019-23	2024-0000001545_F00096	Loss to government due allowing execution of same work	991,281
380.	UET Lahore	2019-23	2024-0000001545_F00097	Un-due financial benefit to the contractor for execution of inadmissible items of work	186,600
381.	UET Lahore	2019-23	2024-0000001545_F00098	Irregular payment due to application of inadmissible item of work	359,713
382.	UET Lahore	2019-23	2024-0000001545_F00099	Non-handover of the project	1,218,976,000
383.	UET Lahore	2019-23	2024-0000001545_F00100	Un-authentic procedure of disbursement of salary	4,919,427,001
384.	UET Lahore	2019-23	2024-0000001545_F00101	Refundable loan not returned by MNS, UET, Multan and recoverable amount for RCET,	1,378,026,104
385.	UET Lahore	2019-23	2024-0000001545_F00102	Un-clear status of deposit of forfeited securities of contractor into the project account/governmen	2,484,870
386.	UET Lahore	2019-23	2024-0000001545_F00103	Non-write off loss due to fire incident	7,125,388
387.	UET Lahore	2019-23	2024-0000001545_F00104	Non-verification of forfeited security deposit	2,581,591
388.	UET Lahore	2019-23	2024-0000001545_F00105	Unjustified Payment without Conducting Brick Test	734,354
389.	UET Lahore	2019-23	2024-0000001545_F00106	Provision of new facilities and infrastructure for main campus of UET, Lahore	1,075,216,149
390.	UET Lahore	2019-23	2024-0000001545_F00107	Deduction of withholding sales tax on POLhead, Recovery thereof.	376,139

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
391.	UET Lahore	2019-23	2024-0000001545_F00108	Different complaints against official/officer at UET Lahore	-
392.	UET Lahore	2019-23	2024-0000001545_F00109	Non-deduction/recovered of House Rent Allowance from employees proceeded on deputation	627,210
393.	UET Lahore	2019-23	2024-0000001545_F00110	Non-deduction of 5% house maintenance charges	-
394.	UET Lahore	2019-23	2024-0000001545_F00111	Income and Expenditure detail of Institute of professional development not provided	-
395.	UET Lahore	2019-23	2024-0000001545_F00112	Not following the instruction of Higher Education Commission regarding medical expenditure	265,409,360
396.	UET Lahore	2019-23	2024-0000001545_F00113	Non-achievement of target as per PC-I and PC-I not revised.	-
397.	UET Lahore	2019-23	2024-0000001545_F00114	Lack of internal controls & expense of without pre-audit	711,190,352
398.	UET Lahore	2019-23	2024-0000001545_F00115	Unauthorized Advance Drawl of Money	40,000,000
399.	UET Lahore	2019-23	2024-0000001545_F00117	Unauthorized payment due to incorrect head of accounts	1,808,000
400.	UET Lahore	2019-23	2024-0000001545_F00118	Auction of trees without consultation of forest department	2,672,000
401.	UET Lahore	2019-23	2024-0000001545_F00119	Irregular Expenditure under the head of internet charges	916,109
402.	UET Lahore	2019-23	2024-0000001545_F00120	Irregular arrear paid on electricity charges	109,539
403.	UET Lahore	2019-23	2024-0000001545_F00121	Contractor not blacklisted and work remained incomplete	4,989,700
404.	UET Lahore	2019-23	2024-0000001545_F00122	Different media news against UET, Lahore	-
405.	Information Technology University	2023-24	2024-0000005465_F00001	Non-Functional of ORIC in University since its establishment which leads to suffer the research work	0
406.	Information Technology University	2023-24	2024-0000005465_F00002	Non-appointment of Principal Posts of the University i.e. Vice Chancellor, Treasurer, Registrar, and	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
407.	Information Technology University	2023-24	2024-0000005465_F00003	Irregular Purchase of vehicle Recovery of GST, and over payment	41,947,300
408.	Information Technology University	2023-24	2024-0000005465_F00005	Non-adjustment of advances	905,000
409.	Information Technology University	2023-24	2024-0000005465_F00006	Irregular placement of funds/accounts in commercial bank other than Bank of Punjab	2,019,007
410.	Information Technology University	2023-24	2024-0000005465_F00008	Irregular payment of UNESCO Chair Honorarium	1,200,000
411.	Information Technology University	2023-24	2024-0000005465_F00009	Irregular payment of VC allowance	532,043
412.	Information Technology University	2023-24	2024-0000005465_F00012	Un-authorized payment of Integrated Allowance due to in-admissibility – Recovery thereof	1,004,400
413.	Information Technology University	2023-24	2024-0000005465_F00013	Loss to Govt. due to non-auction of Canteen and Photocopier Shop	7,883,040
414.	Information Technology University	2023-24	2024-0000005465_F00014	Undue retention of heavy amount in Bank Account and loss to	260,563,706
415.	Information Technology University	2023-24	2024-0000005465_F00015	Irregular recruitment/appointment of Faculty and Non-Teaching Staff	29,320,483
416.	Information Technology University	2023-24	2024-0000005465_F00016	Irregular payment of TTS Salaries out of university sources	160,148,065
417.	Information Technology University	2023-24	2024-0000005465_F00017	Irregular expenditure in violation of PPRA	10,792,250
418.	Information Technology University	2023-24	2024-0000005465_F00018	Loss to Government due to Non-Recovery of Pay & Allowance	82,230
419.	Information Technology University	2023-24	2024-0000005465_F00020	Un-authorized encroachment/construction of CTD Police Station on ITU land	0
420.	Information Technology University	2023-24	2024-0000005465_F00021	Deviation in figures between utilization report and actual figures	117,644,838
421.	Information Technology University	2023-24	2024-0000005465_F00022	Irregular repair of Government Vehicles	1,202,906
422.	Information Technology University	2023-24	2024-0000005465_F00023	Loss to university due to irregular deduction of withholding tax	408,413
423.	Information Technology University	2023-24	2024-0000005465_F00025	Loss sustained for internet services	1,672,867
424.	Information Technology University	2023-24	2024-0000005465_F00026	Irregular appointments of daily waged staff, Expenditure involved	19,372,664

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
425.	Information Technology University	2023-24	2024-0000005465_F00027	Irregular expenditure in violation of PPRA and Withholding tax on profit	1,980,297
426.	Information Technology University	2023-24	2024-0000005465_F00028	Irregular/Unjustified Expenditure on the Purchase of POL	7,837,453
427.	Information Technology University	2023-24	2024-0000005465_F00030	Non-return of library books since long	0
428.	Information Technology University	2023-24	2024-0000005465_F00031	Overpayment due to excess measurement of carpeting	365,455
429.	Information Technology University	2023-24	2024-0000005465_F00032	Loss due to award of work beyond 4.5% acceptable tender limit	155,382
430.	Information Technology University	2023-24	2024-0000005465_F00033	Loss due to sanction of incorrect rate	526,968
431.	Information Technology University	2023-24	2024-0000005465_F00034	Loss due to sanction of incorrect rate	98,713
432.	Information Technology University	2023-24	2024-0000005465_F00035	Loss due to non-recovery of imbalance rate	3,956,784
433.	Information Technology University	2023-24	2024-0000005465_F00036	Undue financial benefit due to non-deduction of security deposit	4,179,759
434.	Information Technology University	2023-24	2024-0000005465_F00037	Overpayment due to application of higher rate than MRS	1,306,609
435.	Information Technology University	2023-24	2024-0000005465_F00038	Overpayment due to application of higher rate than MRS	143,023
436.	Information Technology University	2023-24	2024-0000005465_F00039	Overpayment due to application of higher rate	373,290
437.	Information Technology University	2023-24	2024-0000005465_F00040	Undue financial benefit due to non-deduction of security deposit	2,333,254
438.	Information Technology University	2023-24	2024-0000005465_F00041	Unjustified payment of bitumen without invoices of PARCO/NRL Karachi	9,893,520
439.	Information Technology University	2023-24	2024-0000005465_F00042	Loss due to non-recovery of imbalance rate	1,084,870
440.	Information Technology University	2023-24	2024-0000005465_F00043	Irregular expenditure due to procurement of steel from non-sales tax registered firm	9,135,766
441.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00003	Non-conducting of inquiry into mismanagement of Flood Relief Funds	4,000,000
442.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00008	Unauthorized payments of Special Allowance 2022 & Qualification	216,566

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Pay	
443.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00009	Irregular payments of Special Pay to Private Secretaries & Personal Assistant	190,080
444.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00012	Recovery due to overpayment of VC Allowance	1,489,556
445.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00013	Irregularities in Pay & Allowances of Prof. Dr. Bushra Mirza, ex-VC; recovery thereof	1,054,849
446.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00014	Irregularities in Pay & Allowances of Prof. Dr. Shagufta Naz, Pro VC; recovery thereof	324,944
447.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00023	Unauthorized payment of Additional Charge Allowance by running Business Incubation Center (BIC)	317,418
448.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00024	Doubtful payment of Pay & Allowances	81,196,076
449.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00025	Non-refund/disbursement of need base scholarships to selected students	2,298,000
450.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00026	Misuse of Vehicle No.LEJ-13-2706 by ex-Vice Chancellor; recovery thereof	499,770
451.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00027	Irregular hiring of vehicle (ALV-050) for ex-Vice Chancellor; recovery thereof	800,000
452.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00038	Non-obtaining of funds from Government of the Punjab	15,833,020
453.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00048	Irregularities in receipt collection of BS, MS & PhD programs and improper maintenance of cash book	0
454.	BZU Multan	2022-24	2024-0000003279_F00039	Unjustified POL consumption by vehicle with defective meter and tracking system	2,578,000
455.	BZU Multan	2022-24	2024-0000003279_F00041	Unjustified payment due to adopting longer route	1,421,000
456.	BZU Multan	2022-24	2024-0000003279_F00048	Non-deduction of income tax on the payment of legal charges	470,690
457.	BZU Multan	2022-24	2024-0000003279_F00050	Unjustified payment of Non-practice Allowance and recovery of special allowance	422,872

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
458.	BZU Multan	2022-24	2024-0000003279_F00051	Non-recovery of rent of shops from tenant	373,282
459.	BZU Multan	2022-24	2024-0000003279_F00052	Non-recovery/short recovery of House Rent allowance from the employees residing within the BZU resid	224,000
460.	BZU Multan	2022-24	2024-0000003279_F00053	Unjustified deduction of TV fee from the residents and non-depositing of same into the government tr	203,687
461.	BZU Multan	2022-24	2024-0000003279_F00054	Non-recovery of Conveyance Allowance from employees who availed long leaves Recovery thereof	200,667
462.	BZU Multan	2022-24	2024-0000003279_F00055	Excess payment due to wrong totaling in the measurement	188,789
463.	BZU Multan	2022-24	2024-0000003279_F00056	Loss due to less recovery of electricity charges.	128,202
464.	BZU Multan	2022-24	2024-0000003279_F00059	Unjustified/illegal scrutiny of Dr. Syed Asad Ali Gardezi for the post of Professor in the Departmen	0
465.	Ghazi University DG Khan	2020-24	2024-0000003933_F00010	Non-incurring of expenditure for the student's welfare despite having of funds	97,719,000
466.	Ghazi University DG Khan	2020-24	2024-0000003933_F00019	Unjustified payment of computer allowance to the employees	396,000
467.	Ghazi University DG Khan	2020-24	2024-0000003933_F00030	Less deduction of maintenance charges from the payment of Salary of Vice Chancellor	209,168
468.	Ghazi University DG Khan	2020-24	2024-0000003933_F00035	Unjustified payment of items and non-obtaining the proof of deposit of GST	6,794,000
469.	Ghazi University DG Khan	2020-24	2024-0000003933_F00036	Non-deduction of Conveyance Allowance from Teaching Staff during Summer Vacations.	597,032
470.	Ghazi University DG Khan	2020-24	2024-0000003933_F00037	Unjustified payment to the NESPAK without agreement	971,048
471.	Ghazi University DG Khan	2020-24	2024-0000003933_F00040	Unauthorized payment due to defective non-schedule items	3,305,000
472.	Ghazi University DG Khan	2020-24	2024-0000003933	Unjustified assigning of additional charge in	811,322

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00042	contravention of HEC Regulations, recovery	
473.	Ghazi University DG Khan	2020-24	2024-0000003933_F00043	Non-receive of funds from HED regarding payment of Salary of Vice Chancellor	19,803,420
474.	University of Punjab	2022-24	2024-0000002756_F00008	Non-adoption of double entry system in violation of the instructions of HEC	0
475.	University of Punjab	2022-24	2024-0000002756_F00018	Unjustified deployment of Vehicles to Academic Staff Association	13,386,234
476.	University of Punjab	2022-24	2024-0000002756_F00019	Less Deduction of Income Tax on Honorarium, recovery thereof	9,864,008
477.	University of Punjab	2022-24	2024-0000002756_F00021	Recovery of Conveyance Allowance	1,141,752
478.	University of Punjab	2022-24	2024-0000002756_F00025	Non-Recovery of unauthorized deduction of withholding tax	212,128
479.	University of Punjab	2022-24	2024-0000002756_F00027	Unauthorized construction/award of Shop	455,000
480.	University of Punjab	2022-24	2024-0000002756_F00028	Non-deduction of income tax	147,989
481.	University of Punjab	2022-24	2024-0000002756_F00033	Recovery of penal rent from Director and Non-returned of laptop	785,105
482.	University of Punjab	2022-24	2024-0000002756_F00035	Irregular Procurement by splitting the sanctions	2,813,765
483.	University of Punjab	2022-24	2024-0000002756_F00040	Mis-use of university resources	3,185,560
484.	University of Punjab	2022-24	2024-0000002756_F00043	Overpayment due to allowing excessive quantities	238,417
485.	University of Punjab	2022-24	2024-0000002756_F00046	Less deposit of receipts regarding student fee	615,746
486.	University of Punjab	2022-24	2024-0000002756_F00048	Unjustified purchase of various items without immediate requirement	11,005,139
487.	University of Punjab	2022-24	2024-0000002756_F00049	Irregular extension in contracts and non-auction of Fast Food Shop and HBL Booth since many years	0
488.	University of Punjab	2022-24	2024-0000002756_F00053	Not follow the instruction of Higher Education Commission and Syndicate decisions regarding medical	608,281,426
489.	University of Punjab	2022-24	2024-	Loss of resources due to	46,259,825

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000002756_F00054	weak internal and financial controls Recovery thereof	
490.	University of Punjab	2022-24	2024-0000002756_F00056	Overpayment due to allowing excessive quantities and work not done	260,366
491.	University of Punjab	2022-24	2024-0000002756_F00057	Loss of interest income due to not investing the funds at higher interest rates	14,069,000
492.	University of Punjab	2022-24	2024-0000002756_F00061	Irregular Works/Construction under Civil Works and overpayment due to use of sub	477,681,489
493.	University of Punjab	2022-24	2024-0000002756_F00063	Overpayment due to use of sub-standard brickwork	372,673
494.	University of Punjab	2022-24	2024-0000002756_F00064	Overpayment due to application of higher rate of	312,532
495.	University of Punjab	2022-24	2024-0000002756_F00065	Irregular payment without steel test report	750,967
496.	University of Punjab	2022-24	2024-0000002756_F00069	Undue financial benefit to the contractor due to non-revalidation of performance security	6,668,019
497.	University of Punjab	2022-24	2024-0000002756_F00070	Overpayment of price variation amounting	10,689,723
498.	University of Punjab	2022-24	2024-0000002756_F00072	Unauthentic/overpayment of price variation	750,000,000
499.	University of Punjab	2022-24	2024-0000002756_F00076	Media news against Punjab University, Lahore	0
500.	University of Punjab	2022-24	2024-0000002756_F00081	Irregular/Un-authorized Appointment of overage Non-Teaching Staff amount involve	4,412,555
501.	University of Punjab	2022-24	2024-0000002756_F00083	Non-Finalization of Appointment Process of Non-TeachingStaff even lapse of more than two years	0
502.	University of Punjab	2022-24	2024-0000002756_F00084	Irregular appointment of Computer Lab. Assistant Recovery	745,249
503.	University of Punjab	2022-24	2024-0000002756_F00085	Irregular appointment of electrician without fulfilling the eligibility criteria- Recovery	354,734
504.	University of Punjab	2022-24	2024-0000002756_F00087	Unauthorized Payment of Invigilation Charges to Staff	1,001,925
505.	University of Punjab	2022-24	2024-	Unauthorized Payment	984,492

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000002756_F00088	of Invigilation Charges to Class IV Officials	
506.	University of Punjab	2022-24	2024-0000002756_F00091	Irregular appointment of Assistant Professor BS-19	35,032,496
507.	University of Punjab	2022-24	2024-0000002756_F00092	Irregular/Unauthorized Appointmentsof Teaching Staff due to Irrelevant Degrees amount involve	35,370,362
508.	University of Punjab	2022-24	2024-0000002756_F00093	Irregular Appointment of Lecturers and Assistant Professors due to non-observing the age	40,627,660
509.	University of Punjab	2022-24	2024-0000002756_F00096	Non-Finalization of Appointment Process of Teaching Staff even after lapse of seven years	0
510.	University of Punjab	2022-24	2024-0000002756_F00097	Loss due to Non-Maintenance of Accounts on Current Account Basis	100,637,748
511.	University of Punjab	2022-24	2024-0000002756_F00099	Non-deposit of Fees and Dues into Main Account of university	2,420,275,976
512.	University of Punjab	2022-24	2024-0000002756_F00101	Financial Mis-Management and Internal Control Weaknesses	0
513.	University of Punjab	2022-24	2024-0000002756_F00102	Financial Mis-Management and Internal control weaknesses	164,620,178
514.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00001	Irregular utilization of Higher Education Department Grant	50,000,000
515.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00004	Irregular grant of additional charge beyond admissible period on statutory posts	2.100000
516.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00005	Non-Deposit of First Semester Fee in Bank Account Even After Registration for session 2022	1,207,800
517.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00007	Non- Appointment on statutory posts in the university since long.	0
518.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00008	Loss to Govt. due to non-auction of canteen	1,680,000
519.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00009	Loss to university due to illicit cutting of trees from university land	3,490,000
520.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00012	Non-recovery of conveyance allowance	874,889

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
521.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00013	Placement of funds other than bank of Punjab	127,544,103
522.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00015	Illegal Payment of PTCL Bills and Restaurant Bills from NTC Head from Government Funds	459,142
523.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00019	Misplacement of Receipt Record for Session 2017	0
524.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00020	Unjustified Cash Withdrawal	10,903,994
525.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00021	Loss to Govt. due to Excess Payments to VC through Salary	5,110,560
526.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00022	Loss to Govt. Due to Non/late Collection of Fees from Students the Session 2018.	23,584,540
527.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00024	Loss to Govt. Due to Non-Collection of Fees From Students of Session 2022	9,004,300
528.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00027	Non-Reconciliation of Revenue Receipts and Expenditure	0
529.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00029	Prolonged Legal Dispute and Irregular Financial Benefits to Contractual Employees	53,961,274
530.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00030	Unauthorized Grant of Advance Increments and Pay & Allowances	3,825,160
531.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00031	Double Drawal of Payment to Dr. Ayyaz Ahmad Associate Professor	271,858
532.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00032	Illegal Appointment of Legal Advisor	0
533.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00036	Non-verification of educational certificates from respective education department	0
534.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00038	Non-Acheivement of Targets & Non-completion of project of establishment of university	0
535.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00048	Irregular Payment to favour of The Registrar instead of Vendors	854,818
536.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00049	Unauthorized Advance Drawl of Money & Non-adjustment of advances	2,660,671
537.	Muhammad Nawaz	2017-24	2024-	Ireegular expenditure on	2,876,373

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Sharif University of Engineering Multan		0000004886_F00050	different procurements	
538.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00051	Non- establishing of core engineering departments.	0
539.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00052	No Criteria/Approved Mechanism Established For destribution of Need Base Scholoships..	0
540.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00053	Illegal Usage of University Ambulance for registrar MNS UET personal use	0
541.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00054	Loss to the University Funds Due to Illegal Usage of University Students Buses	238,266
542.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00055	Loss to the University Funds Due to Doubtful withdrawal of POL	0
543.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00056	Non-Maintenance of Cash Book of student's funds	0
544.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00058	Refundable Loans and Non-provision of vouchers and supporing documents of expenditure incurred	149,874,521
545.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00060	Loss to University due to discarded costly DMC & Degrees Issuance Papers	525,000
546.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00061	Non-transferring of Student securities fund to lapsed security fund nor refunded to Students	210,000
547.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00064	Irregular appointment of Lecturer on contract basis	0
548.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00065	Irregular appointment of Associate professor in Chemical department	0
549.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00066	Irregular appointment of Assistant BS- 16	0
550.	Bahauddin Zakariya University Multan	2022-24	2024-0000003279_F00002	Establishment of sub-Campus of BZU at Vehari without feasibility report	2,000,000
551.	University of Okara	2022-24	2024-0000003285_F00001	Non-appointment against key posts involving expenditure	2,174,810,259
552.	University of Okara	2022-24	2024-0000003285_F00002	Unjustified Expenditure	2,174,810,259
553.	University of Okara	2022-24	2024-0000003285_F00003	Irregular expenditure on engagement of visiting teaching faculty	478,719,660

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
554.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00001	Blockage of public funds.	208,847,981
555.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00002	Unauthorized collection of Funds from students	80,633,363
556.	Kinnaird College Lahore	2018-24	2024-0000005408_F00002	Non- transfer of amount to Red-Cross society collected from students	9,519,251
557.	Principal Government College for Women Saman abad, Lahore	2021-24	2024-0000002745_F00006	Unjustified expenditure out of Welfare Fund	4,566,214
558.	Principal Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00007	Unjustified expenditure out of General Fund	3,602,491
559.	Principal Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00008	Expenditure from Sports fund	3,561,753
560.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00004	Irregular drawl from students funds for irrelevant head of expenditure	5,742,923
561.	Government Kulliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00007	Approval of college council was not obtained	8,299,603
562.	University of the Punjab, Lahore	2022-24	2024-0000002756_F00071	Poor planning in budget allocation and non-payment	106,349,305
563.	BZU, Multan	2023-24	2024-0000003279_F00007	Unjustified increase of 151% in Gas consumption	104,902,000
564.	Ghazi University, DG Khan	2021-24	2024-0000003933_F00023	Irregular and defective agreement of POL	42,934,269
565.	MNS UET, Multan	2017-24	2024-0000004886_F00011	Non-utilization for canal water of irrigation department	30,096,000
566.	Bahauddin Zakariya University Multan	2022-24	2024-0000003279_F00018	Doubtful purchase of sports items	23,755,988
567.	Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00009	Irregular expenditure on POL	10,334,970
568.	Ghazi University DG Khan	2020-24	2024-0000003933_F00026	Non-functioning of different labs	5,000,000
569.	University of the Punjab, Lahore	2022-24	2024-0000002756_F00095	Overpayment to teachers due to teaching of excess evening classes than regular workload	12,930,000
570.	University of Okara	2022-24	2024-0000003285_F00013	Irregular payment of pending liability and non-recovery of late delivery charges	11,042,418

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
571.	Punjab Higher Education Commission, Lahore	2022-24	2024-0000003432_F00002	Irregular expenditure on organizing conference/seminars without approval of austerity committee	9,985,019
572.	Government Kuliyat-ul-Banat Associate College, Lahore	2017-24	2024-0000003806_F00005	Irregular mode of payment	6,051,584
573.	University of the Punjab, Lahore	2022-24	2024-0000002756_F00086	Irregular posting of officials other than department for which appointment made recovery	5,000,000
574.	Lahore College Women University	2021-24	2024-0000004899_F00010	Unjustified deployment/posting of Resident Auditors on Deputation	4,436,245
575.	University of the Punjab, Lahore	2022-24	2024-0000002756_F00094	Overpayment to teachers due to unfulfilled regular workload	3,780,000
576.	BZU Multan	2022-24	2024-0000003279_F00021	Excessive creation of posts of non-teaching staff than approved ratio of 1:1.5 compared to teaching	16,775,000
577.	BISE Lahore	2020-24	2024-0000004892_F00005	Irregular recognition of the school and colleges in violation of recognition policy	-
578.	Board of Intermediate & Secondary Education, Lahore	2020-24	2024-0000004892_F00015	Irregular blockade of funds due to excess printing of answer sheets than requirement	345,219,607
579.	Postgraduate College (W) Samanabad, Lahore	2021-24	2024-0000002745_F00003	Difference in figures of classified cash book & bank statements	8,918,670
580.	BZU Multan	2022-24	2024-0000003279_F00004	Non-maintenance of security deposit registers	155,453,773
581.	Board of Intermediate & Secondary Education, Lahore	2020-24	2024-0000004892_F00037	Undue burden on the finances of the Board	4,811,867
582.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00020	Procurement of various items through quotations by splitting the indent to avoid tender	543,627,986
583.	UET Lahore	2019-23	2024-0000001545_F00011	Procurement in violation of PPRA Rules. Loss due to non-inclusion of LD clause	424,024,124
584.	University of Punjab	2022-24	2024-0000002756_F00060	Procurement in violation of PPRA Rules and Recovery of LC amendment and demurrage	177,555,998
585.	UET Lahore	2019-23	2024-	Irregular expenditure	4,230,824,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000001545_F00025	without approval of revised PC-I	
586.	Ghazi University DG Khan	2020-24	2024-0000003933_F00002	Delay in completion of project resulted in cost overrun	909,428,000
587.	Ghazi University DG Khan	2020-24	2024-0000003933_F00027	Unauthorized amalgamation of schemes of two different projects having separate of PC-I	398,925,000
588.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00028	cost overrun and delay in completion of construction project of university building	148,177,000
589.	Ghazi University DG Khan	2020-24	2024-0000003933_F00032	Increase in the cost of projects due to incompetency than PC-I cost	141,290,000
590.	University of Okara	2022-24	2024-0000003285_F00004	Outstanding fee against the students	361,093,000
591.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00046	Non-recovery of fee from the students of BS, MS & Phd Programs	293,855,971
592.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00023	Non-recovery of balance student dues	68,685,525
593.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00003	Non-Recovery of Fee and Funds from the Students	63,807,587
594.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00018	non-recovery of university fee & dues from students	48,869,488
595.	Kinnaird College Lahore	2018-24	2024-0000005408_F00017	Non-recovery of college dues from students	29,157,755
596.	BZU Multan	2022-24	2024-0000003279_F00016	Non-recovery of tuition fee from the students	26,192,000
597.	Information Technology University	2023-24	2024-0000005465_F00004	Non-recovery of university dues fee from the students	18,447,124
598.	BZU Multan	2022-24	2024-0000003279_F00036	Outstanding hostel fee from students	3,248,500
599.	Ghazi University DG Khan	2020-24	2024-0000003933_F00020	Non-recovery of fee from the students	3,203,000
600.	Principal, Government APWA College, Lahore	2019-23	2024-0000000743_F00008	Non-recovery of canteen rent, utility charges	612,445
601.	Punjab Higher Education Commission, Lahore	2022-24	2024-0000003432_F00013	Excess drawl of House Rent Allowance	900,270
602.	Special Study Report on Affiliation of Private Institutions with Board and	2017-18	1.1.1	Poor control over Private Affiliated Institutions financial viability	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Universities				
603.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.1.2	Collection of high fee by the private affiliated institutions in the name of donations	0
604.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.1.3	Non provision of access to the accounts of Private Affiliated Institutions	0
605.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.1.4	Excess charging of tuition fee and receipt of cash	0
606.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.1.5	Unjustified charging of UHS fee from the students by Private Affiliated Institutions	0
607.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.1.6	Non maintenance of endowment funds account	0
608.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.2.1	Unverified testimonial of teaching staff of the affiliated institutions	0
609.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.2.2	Non submission of up-dated staff statements by the Private Affiliated Institutions	0
610.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.2.3	Non-submission of experience certificates by the teachers and admin staff of affiliated institution	0
611.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.2.4	Underpayment of salaries to the teaching staff	0
612.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.2.5	Non enhancement of Human Resource performance by the Affiliation Awarding Institutions.	0
613.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.2.6	Non-maintenance of provident fund for the teachers	0
614.	Special Study Report on Affiliation of	2017-18	1.3.1	Non-affiliation of further branches of respective	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Private Institutions with Board and Universities			private institutions	
615.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.3.2	Registration of students for examination 2018-20 of private institutions without awarding fresh affiliation	0
616.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.3.3	Failure of Private Affiliated Institutions to pay scholarships to the students	0
617.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.3.4	Low turnover of the patients in the teaching hospitals of the private affiliated institutions	0
618.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.3.5	Lack of career counseling and psychological evaluation of the students	0
619.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.3.6	Absence of research facilities	0
620.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.3.7	Unauthorized admissions of students by the private medical colleges	0
621.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.4.1	Missing facilities in the private affiliated institutions	0
622.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.4.2	Unjustified award of affiliation without fulfilling the requirement of required piece of land.	0
623.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.4.3	Deficient periodic inspection by Boards and University	0
624.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.4.4	Non-functional institutes	0
625.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.5.1	Non/less account for of affiliation fee	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
626.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.5.2	Absence of E & D rules and regulations for staff in private affiliated institutions	0
627.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	1.5.3	Unjustified affiliation of institutions beyond the territorial jurisdiction of Affiliation Awarding Institutions	0
628.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	2.1	Improper definition of the term "AFFILIATION" and its objectives	0
629.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	2.2	Duality of functions performed by Affiliation Awarding Institutions and other regulating authorities	0
630.	Special Study Report on Affiliation of Private Institutions with Board and Universities	2017-18	2.3	Lack of communication between Affiliation Awarding Institutions and private affiliated institutions	0
631.	University of Okara	2022-24	2024-0000003285_F00019	Non-dismissal of Additional Registrar appointed on fake degrees	3,592,110
632.	University of Okara	2022-24	2024-0000003285_F00030	Irregular grant of upgradation BS-17 to Senior Auditor. Appointment made in BS-18 without having requisite experience.	327,672
HOME DEPARTMENT					
1.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00004	Irregular Drawl of amount of in favour of DDO for Financial Assistance and payment through cash/bearer cheque.	6,430,000
2.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00007	Excess Drawl of 45%HRA Instead of 30% HRA and drawl of inadmissible allowances.	315,935
3.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00009	Irregular expenditure on transportation/rent of vehicle	320,000
4.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00010	Irregular Expenditure on printing	609,206
5.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00013	Non-recruitment on the vacant posts	-
6.	Commandant Border Military Police, DG	2021-23	2024-0000001525	Vouched account not obtained	10,423,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Khan		_F00014		
7.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00016	Non-deposit/use of expired weapons and ammunition causing loss to government.	-
8.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00017	Non disposal of Goods etc. taken under custody by the Border Military Police	-
9.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00018	Irregular expenditure on residential building	1,093,000
10.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00019	Doubtful payment of utility bills	1,086,000
11.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00020	Non-Surrendering of Saving of Budget Grant	54,152,336
12.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00021	Expenditure Over and above the Budget Allocation	22,890,974
13.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00001	Irregular expenditure for procurement of miscellaneous articles for police stations and check posts	11,013,000
14.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00005	Irregular purchase of vehicles causing a loss	10,198,000
15.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00011	Irregular expenditure on stationery, others and cost of others	6,945,000
16.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00015	Insufficient availability of required weapons and other logistics	-
17.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00002	Excess expenditure above PC-1 allocations	1,442,000
18.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00022	Unauthorized Excess Use of POL than Prescribed Ceiling	9,912,400
19.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00023	Non-auction of unserviceable off-road vehicles	6,055,000
20.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00002	Overpayment of Fixed Daily allowance, Ration allowance and Counter Terrorism allowance during refresher course	389,921
21.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00003	Irregular expenditure on the provision of telecom and data services	3,170,868
22.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00004	Non-recovery of fines on account of unauthorized absence	248,172
23.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00005	Irregular payment on account of purchase of stationery, computer	20,821,446

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				stationery, misc items, repair of machinery, furniture and transport etc.	
24.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00008	Irregular excess expenditure on consumption of pol than ceiling	7,430,630
25.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00009	Overpayment of Constabulary, Ration and Counter Terrorism allowances	191,652
26.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00015	Overpayment of Fixed Daily and Conveyance allowance during leave	293,202
27.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00016	Irregular expenditure on repair of machine and equipment	1,898,255
28.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00020	Doubtful consumption of oil and repair for generators	427,696
29.	Deputy Inspector General of Police Special Protection Unit, Lahore	2020-23	2024-0000000776_F00011	Irregular allocation of more than one vehicle to DIG SPU	2,685,180
30.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00003	Irregular award of contract of installation of CCTV Cameras	7,087,523
31.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00006	Undue favour to contractor due to non-revision of expired performance guarantee	5,634,763
32.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00009	Unauthorized Payment of Service Charges Recovery	911,167
33.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00011	Procedural irregularities in procurement of Cooked Food	3,114,481
34.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00012	Procedural irregularities in procurement of machinery and equipment	148,072,546
35.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00013	Expenditure of Secret Funds without any SOPs	3,346,000
36.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00014	Loss due to non deposit of advance tax on auction of Mobil oil	128,341
37.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00015	Mis-classification of Expenditure	892,507
38.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00016	Procedural irregularities in repair of machinery and transport	57,624,208
39.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00017	Non maintenance of log books according to actual distance	-
40.	DIG Security Chief	2020-23	2024-	Unauthorized repair of	2,679,436

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Minister Secretariat Lahore.		0000001538_F00018	transport and drawl of POL	
41.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00019	Irrational/unjustified expenditure on repair of vehicles	11,122,030
42.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00020	Irregular award of contract to M/s SAAM International on account of Uniform & Protective Clothing	2,251,220
43.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00021	Non recovery of Fine	153,200
44.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00022	Non recovery of allowances during suspension period	959,640
45.	DIG Security Chief Minister Secretariat Lahore.	2020-23	2024-0000001538_F00023	Non-Deduction of Conveyance Allowance	616,896
46.	DIG Special Protection Unit Punjab Lahore.	2020-23	2024-0000000776_F00003	Non-auction of used m. oil	1,020,740
47.	DIG Special Protection Unit Punjab Lahore.	2020-23	2024-0000000776_F00004	Irregular use of DIG SPU budget by the IGP Punjab	7,995,329
48.	DIG Special Protection Unit Punjab Lahore.	2020-23	2024-0000000776_F00006	Unjustified expenditure out of secret security fund	3,180,000
49.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00003	Non reconciliation of Traffic fines with the treasury and driving challans fee	19,777,750
50.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00004	Unauthorized clearance of pending liability	12,750,024
51.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00009	Irregular mode of payment in hard cash	18,434,312
52.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00010	Irregular expenditure on repair of transport and machinery	16,682,791
53.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00013	Doubtful payment of general sales tax without GST invoices	565,449
54.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00014	Non recovery of rent of canteen located at DPO office and non-recovery of advance tax	132,976
55.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00016	Unauthorized drawl of POL	177,577,917
56.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00017	Non-availability of E-log books, Form-C and Fuel Analysis reports/POL & Repair data entries on Punjab Police Motor Transport System Login @	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				https://ppmt.punjabpolice.gov.pk/	
57.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00018	Long retention of unused 9MM Berretta Pistols without Immediate Need; Chance of Deterioration Cannot be ruled out	-
58.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00020	Enhanced Crime Rate in the District during 2021-23	-
59.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00021	Inefficient Utilization of Funds	20,952,853
60.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00022	Excess expenditure than budget allocation	7,473,215
61.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00024	Non disposal of vehicles taken under custody by the police department u/s 550	740,000
62.	District Police Officer Bahawalnagar	2021-23	2024-0000001519_F00025	Physical verification of stock and stores and internal audit of accounts was not conducted	-
63.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00003	Irregular drawal of excessive posts than sanctioned and payment of arrear of pay without deduction of Income Tax through off-cycle	18,272,664
64.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00005	Irregular drawal of salary of the deceased employees declared as Shaheed without creation of OSD posts from Finance Department	18,249,792
65.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00006	Un-authorized excess retention of arms, ammunition in Police Stations including prohibited bore	13,345,900
66.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00008	Un-authorized delay in finalization of under-investigation cases and loss of Public Property not recovered	1,208,074,775
67.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00010	Mis-procurement of items due to avoiding PPRA Rules-Recovery of stamp duty	89,503,115
68.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00011	Non-arrest of members of gangster declared as proclaimed offenders and non-recovery of public property	45,233,698

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				from gangsters	
69.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00012	Un-authorized placement of Vehicles in Police Line, MTO branch not transferred to Kot addu loosing shelf life.	-
70.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00017	Non-deduction of Income Tax	115,690
71.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00019	Loss to government due to excess payments to vendor due to wrong inclusion of 10% as external development in the rough cost estimates and final bill	500,281
72.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00020	Undue financial benefit vendor due to non-obtaining of additional performance guarantee	599,966
73.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00022	Poor performance due to non-arrest of more than 52% of proclaimed offenders	-
74.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00023	Un-authorized retention of more than 20 years Expired Tear Gas Shells without disposal	-
75.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00024	Poor monitoring and enforcement of Hotel-Eye and Transport Eye Applications launched by IG Punjab	-
76.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00026	Non-auction of Vehicles under custody of Police department under Article 550 and 134 (Police order 2002)	2,500,000
77.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00028	Unauthorized/Irregular repair of vehicles	9,341,799
78.	District Police Officer Mzafargarh	2021-23	2024-0000001341_F00029	Irregular Expenditure Incorrect Head of Account	2,135,310
79.	District Police Officer Hafizabad	2019-23	2024-0000001346_F00006	Irregular Payment of Rent of Building and non deduction of stamp duty	1,163,900
80.	District Police Officer Hafizabad	2019-23	2024-0000001346_F00009	Excess expenditure than budget allocation	8,258,573
81.	District Police Officer Hafizabad	2019-23	2024-0000001346_F00010	Irregular expenditure under electronic communication regarding provision of Internet Services	346,050
82.	District Police	2019-23	2024-	Irregularities in handling	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Officer Hafizabad		0000001346_F00016	of Mall Khan situated at Police Line Hafizabad	
83.	District Police Officer Hafizabad	2019-23	2024-0000001346_F00018	Non return of arms and; non disposal of empty bullets	672,790
84.	District Police Officer Hafizabad	2019-23	2024-0000001346_F00023	Irregular expenditure due to violation of PPRA Rules	642,964
85.	District Police Officer Khushab	2020-23	2024-0000001530_F00005	Non provision of satisfactory services of Police Khidmat Markaz centers at tehsil level.	-
86.	District Police Officer Khushab	2020-23	2024-0000001530_F00012	Loss to Government due to non-recovery of fines	497,054
87.	District Police Officer Khushab	2020-23	2024-0000001530_F00013	Excess Drawl of 40% Elite Allowance and Special Elite Ration Allowance	218,500
88.	District Police Officer Khushab	2020-23	2024-0000001530_F00020	Consumption of POL beyond prescribed ceiling	77,720,400
89.	District Police Officer Khushab	2020-23	2024-0000001530_F00021	Irregular payment of cash reward	4,230,000
90.	District Police Officer Khushab	2020-23	2024-0000001530_F00022	Unjustified/abnormal increase in electricity charges due to non-installation of electricity meters at Police stations and payment of electricity charges in advance without meter reading	5,456,101
91.	District Police Officer Khushab	2020-23	2024-0000001530_F00023	Non disposal of vehicles taken u/s 550 by the police department	1,550,000
92.	District Police Officer Khushab	2020-23	2024-0000001530_F00024	Irregular Payment of Rent of Buildings	450,000
93.	District Police Officer Khushab	2020-23	2024-0000001530_F00025	Poor monitoring with regard to Hotel-Eye Application launched by IG Punjab	-
94.	District Police Officer Khushab	2020-23	2024-0000001530_F00026	Irregular payments out of Secret Services Funds	1,716,700
95.	District Police Officer Khushab	2020-23	2024-0000001530_F00027	Non arrest of proclaimed offenders leads to poor performance	-
96.	District Police Officer Khushab	2020-23	2024-0000001530_F00028	Loss to Government due to non-recovery of advance income tax on auction of used mobile oil and non-availability of used Mobil oil	557,408
97.	District Police Officer Khushab	2020-23	2024-0000001530	Non-maintenance of record relating to	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00029	appointment of constable/lady constable.	
98.	District Police Officer Khushab	2020-23	2024-0000001530_F00030	Doubtful expenditure on repair of vehicles and non-recovery thereof	2,777,871
99.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00023	Non-maintenance of record relating to appointment and misappropriation in receipt	511,875
100.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00024	Encroachment of Police Line Land	-
101.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00025	Non reconciliation of deposit of Traffic Fines with the treasury and Variation	45,076,330
102.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00026	Irregularities in handling of Mall Khana Sahiwal	-
103.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00027	Poor monitoring with regard to Hotel-Eye Application launched by IG Punjab	-
104.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00030	Non recovery of FDA and Police Law & Order Allowances during Suspension Period	1,486,970
105.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00031	Unauthorized Drawl of Constabulary Allowance	288,106
106.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00032	Excess Drawl of 40% Elite Allowance and Special Elite Ration Allowance	386,765
107.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00033	Double Drawl of Ration Allowance and FDA	233,304
108.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00035	Excess expenditure than budget allocation	32,949,284
109.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00036	Non recovery of Conveyance Allowances and FDA during Leave	2,300,466
110.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00037	Irregular expenditure of Postages	325,000
111.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00038	Irregular expenditure on purchase of hot and cold	631,938
112.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00039	Wasteful expenditure on account of pay and allowances	-
113.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00040	Pending court cases	-
114.	District Police Officer Sahiwal	2021-23	2024-0000001348	Irregular opening of Bank Account	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00041		
115.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00042	Unjustified charges of electricity bills by showing electricity meters defect	1,433,543
116.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00043	Improper maintenance of Log Books and History Sheets	-
117.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00044	Inefficient Utilization of Funds	8,801,516
118.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00045	Irregular expenditure on cost of investigation	8,527,594
119.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00046	Non-maintenance of Tree Register	-
120.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00047	Dubious expenditure on account of Travelling Allowance	16,862,160
121.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00048	Irregular Payment of Pending Liabilities from the Budgetary Grant of next fiscal year	24,132,790
122.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00049	Inadmissible payment of FDA, PLA and Conveyance Allowance to the deceased employees	1,257,845
123.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00050	Poor Performance and weak Supervisory Control	-
124.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00011	Irregular payment of cash reward	7,254,000
125.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00001	Irregular Payment of Rent of Buildings	1,483,026
126.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00034	Consumption of POL beyond prescribed ceiling	76,796,584
127.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00021	Irregular expenditure on dietary charges to police personal in Moharam and Election duty	3,507,737
128.	DPO Bahawalnagar	2021-23	2024-0000001519_F00008	Loss due to non/less-recovery of taxes on payments against services	810,120
129.	DPO Bahawalnagar	2021-23	2024-0000001519_F00026	Consumption of POL beyond prescribed ceiling	23,775,029
130.	DPO Hafizabad	2019-23	2024-0000001346_F00012	Irregular expenditure on procurements	41,348,759
131.	DPO Hafizabad	2019-23	2024-0000001346_F00013	Irregular opening of Bank Account	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
132.	DPO Hafizabad	2019-23	2024-0000001346_F00021	Irregular expenditure on cost of investigation	17,695,314
133.	DPO Hafizabad	2019-23	2024-0000001346_F00019	Consumption of POL beyond prescribed ceiling	110,459,746
134.	DPO Khushab	2020-23	2024-0000001530_F00019	Irregular expenditure on procurements of stationery, computer stationery, others and Printing	24,722,717
135.	DPO Muzafargarh	2021-23	2024-0000001341_F00025	Non-registration of rent/lease agreement with rent registrar and non collection of st	3,583,734
136.	DPO Sialkot	2020-23	2024-0000001562_F00024	Irregular/unjustified expenditure on cost of investigation. Recovery due to double dra	25,791,000
137.	DPO Silakot	2020-23	2024-0000001562_F00005	Non-recovery of Fine imposed on police officials	333,195
138.	DPO Silakot	2020-23	2024-0000001562_F00013	Unauthorized payment of special allowance, ration allowance and fixed daily allowance	518,598
139.	DPO Silakot	2020-23	2024-0000001562_F00014	Non disposal of off road and condemned vehicles and used spare parts	2,960,000
140.	DPO Silakot	2020-23	2024-0000001562_F00015	Unauthorized provision of vehicle to ADIG RPO, Gujranwala. Expenditure on POL	2,320,250
141.	DPO Silakot	2020-23	2024-0000001562_F00018	Inspection of police stations not carried out in violation of Punjab police rule. Non-updating	-
142.	DPO Silakot	2020-23	2024-0000001562_F00019	Non disposal of empty rounds of used bullet shells	1,029,810
143.	DPO Silakot	2020-23	2024-0000001562_F00023	Excess consumption of POL by the patrolling vehicles of police stations and Elite police	16,546,500
144.	DPO Silakot	2020-23	2024-0000001562_F00026	Status of traffic fine pending in courts	14,965,570
145.	DPO Silakot	2020-23	2024-0000001562_F00027	Non-recovery of stamp duty	397,212
146.	DPO Silakot	2020-23	2024-0000001562_F00028	Low Police man to citizen ratio and posting of 24% of the available police force in police line as reserve police	-
147.	DPO Silakot	2020-23	2024-0000001562	Recovery of cost of excess POL consumed	8,738,250

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00035		
148.	DPO Silakot	2020-23	2024-0000001562_F00036	Vehicles not got registered immediately after their purchase in violation of Rules	-
149.	DPO Silakot	2020-23	2024-0000001562_F00037	Non-auction of unserviceable store articles	100,000
150.	DPO Silakot	2020-23	2024-0000001562_F00038	Non-disposal of vehicles taken in custody under section-550	990,000
151.	DPO Silakot	2020-23	2024-0000001562_F00039	Case of write off of loss of unreturned bed and boxes not forwarded to the competent authority	-
152.	DPO Silakot	2020-23	2024-0000001562_F00040	Non-Compliance of Tenancy Agreement. Penalty	23,075,208
153.	DPO Silakot	2020-23	2024-0000001562_F00041	Non-verification of the appointment procedure of 755 constables/Lady constables	-
154.	DPO Silakot	2020-23	2024-0000001562_F00042	Unclear status of canteens operational in DPO office with approximate rent,	960,000
155.	DPO Silakot	2020-23	2024-0000001562_F00044	Irregular opening and operation of Miscellaneous fund bank account. Transactions for drawl of money	67,969,304
156.	DPO Silakot	2020-23	2024-0000001562_F00045	Delay in joining period resulted in un-authorized absence from duty. Recovery	192,610
157.	DPO Silakot	2020-23	2024-0000001562_F00046	Irregular excess expenditure than Budget allocation	63,158,511
158.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00004	Loss due to non-recovery of fines pending in court	19,290,900
159.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00001	Misclassification in Head of Accounts	963,538
160.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00002	Cash withdrawal under different heads by DDO instead of Vendor Account	3,852,526
161.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00005	Verified Statements of Traffic Fine/Challan Collected Not Provided	271,157,650
162.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00006	Irregular expenditure on pending liabilities of previous years without obtaining sanction of competent authority	18,943,347
163.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554	Irregular expenditure Internet Services other	1,229,564

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00007	than NTC	
164.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00008	Less Deduction of Taxes	57,716
165.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00009	Irregular expenditure out of secret services fund	200,000
166.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00010	Loss due to non auction of used mobile oil	1,513,650
167.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00011	Irregular expenditure on Rent of Office Building	1,310,460
168.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00012	Expenditure in excess of available budget	5,211,774
169.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00013	Unauthorized payments of salaries to employees working on Khidmat Centers	-
170.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00014	Irregular/doubtful Payment on account of TA/DA without observing codal formalities	547,400
171.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00015	Improper maintenance of Log Books	-
172.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00016	Excess Consumption of POL by the Vehicles	21,518,253
173.	S.P Chief Traffic Officer Multan	2021-23	2024-0000001554_F00017	Weak Internal Control, Poor Maintenance of Record and miscellaneous issues	-
174.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00004	Financial Mismanagement for Payment of Utility Bills	2,955,398
175.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00005	Delayed Acquisition of Land and Withholding of Public Funds	3,134,000
176.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00006	Non-compliance with Contractual Procedures in Procurement Process	25,716,366
177.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00007	Non-registration of Rent Agreements with Rent Registrar	2,431,368
178.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00008	Non-compliance with Directive to Shift Telecom Services from PTCL to NTC	628,498
179.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00009	Lack of Documentary Evidence for POL Expenditure; Recovery of Overpayment	2,273,442
180.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00010	Irregular Expenditure on Transport Repairs without Necessary	14,061,737

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Approvals & Verifications	
181.	S.P Punjab Highway Petrolling Multan	2021-23	2024-0000001555_F00011	Anticipating Savings not surrendered/Lapse of Funds	803,738
182.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00001	Irregular expenditure on account of purchase of machinery and equipment	2,966,000
183.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00002	Acquisition of land for enhancing security of Qurban Police Line without consulting Board of Revenue (BOR)	26,142,000
184.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00006	Non-verification of GST invoices	6,745,722
185.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00007	Non-Surrendering of Saving	15,387,921
186.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00011	Irregular expenditure on repair of transport-Stamp duty	8,140,891
187.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00015	Misclassification of Expenditure	696,372
188.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00016	Irregular payment of pending liabilities	4,443,929
189.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00017	Non-recovery of on civil work	421,867
190.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00018	Loss sustained due to non-recovery of pending dues from HBL	900,000
191.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00021	Irregular expenditure in excess of budget allocation-	34,901,835
192.	Senior Superintendent of	2020-23	2024-0000001531	Non-auction of Condemned/Unservicea	15,118,000 Approx

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Police Telecommunication, Lahore.		_F00024	ble Articles	
193.	Counter Terrorism Department, Dera Ghazi Khan	2021-23	2024-0000001561_F00007	Irregular expenditure on Investigation Cost	4,764,707
194.	Senior Superintendent of Police Telecommunication, Lahore.	2020-23	2024-0000001531_F00009	Irregular expenditure on account of civil work and Recovery of dismantling material	3,342,439
195.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00001	Dubious serving of Food items without Anti riot Operations and loss to government due to non deduction of taxes	2,211,620
196.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00002	Doubtful claim repair of machinery and furniture & Fixture	780,558
197.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00003	Irregular procurement of items having Single vendor without market rate analysis	542,300
198.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00004	Unauthorized wrong prequalification of vendors without receipt of bid security and performance guarantee	3,088,967
199.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00006	Loss to government due to non-deposit of 4/5 th share of GST into FBR through return by the vendors	488,868
200.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00008	Un-authorized transfer of staff to other departments without enforcement of recovery pointed out in previous audit paras	25,316,136
201.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00009	Un-authorized placement of Arms in the Tear Gas Store not yet return back	9,500,000
202.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00010	Loss to government due to Extra purchase of Anti riot material without requirement declared as condemn without usage after expiry	21,299,804
203.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00012	Dubious procurement of Store items without maintenance of record of receipt and issuance	2,159,802
204.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00013	Unjustified posting of staff in Logistic and Clerical Branch against the terms and conditions	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				of appointment	
205.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00014	Un-authorized drawl of Pay and Allowances to the Staff not on Sanctioned Strength of Anti Riot Unit	6,908,232
206.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00015	Double drawl of facility of allotted Motor bikes alongiwth POL and conveyance allowance simultaneously	413,616
207.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00017	Non-appointment of Staff for Anti Riot Unit since Establishment	-
208.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00019	Non-procurement and non-transfer of Assets to Anti Riot Unit since establishment	-
209.	Superintendent of Police Anti Riot Unit Punjab, Lahore	2021-23	2024-0000001540_F00020	Non-establishment of Headquarters and Sub Headquarters of Anti Riot Unit in Lahore	-
210.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00012	Advance payments for purchases of weapons and ammunition without FD Approval	33,463,986
211.	DPO Bahawalnagar	2021-23	2024-0000001519_F00002	Procurements without devising technical evaluation criteria and making brand specific purchases etc.	28,890,700
212.	DPO Bahawalnagar	2021-23	2024-0000001519_F00006	Procurements without notifying approval mechanism and obtaining performance guarantee in the shape of bank guarantee etc.	35,468,971
213.	DPO Muzaffargarh	2021-23	2024-0000001341_F00014	Repair works for vehicles etc. without advertisement	3,590,396
214.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00008	Expenditure on repair of transport by splitting the indent	3,098,733
215.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00002	Procurements of stationery and computer Stationery items etc without devising bidding document and finalization of awards without market rate analysis etc	8,413,589
216.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00005	Procurements of items without devising bidding document and finalization of awards without market rate analysis etc	3,744,075
217.	District Police	2021-23	2024-	Procurements of printing	1,577,416

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Officer Sahiwal		0000001348_F00006	items without devising bidding document and finalization of awards without market rate analysis etc	
218.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00007	Procurements of other items without devising bidding document and finalization of awards without market rate analysis etc	773,987
219.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00008	Procurements of other items without devising bidding document and finalization of awards without market rate analysis etc	11,026,414
220.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00009	Procurements of Furniture without devising bidding document and finalization of awards without market rate analysis etc	945,969
221.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00028	Repair from various heads without devising bidding document and finalization of awards without market rate analysis etc	34,866,653
222.	DPO Sialkot	2020-23	2024-0000001562_F00016	Expenditure on procurement of lubricants without market rate analysis	14,945,868
223.	DPO Sialkot	2020-23	2024-0000001562_F00020	Expenditure on repair of machinery and furniture from single contractor without market rate analysis	7,345,945
224.	DPO Sialkot	2020-23	2024-0000001562_F00029	Doubtful expenditure on procurement of food for police on quotation basis by splitting the indent	7,480,284
225.	DPO Khushab	2020-23	2024-0000001530_F00018	Irregular Expenditure on account of transport, machinery & equipment's	30,509,815
226.	DIG Special Protection Unit Punjab(2020-23)	2020-23	2024-0000000776_F00001	Irregular procurement through frame work contract	70,367,075
227.	District Police Officer, Sialkot	2020-23	2024-0000001562_F00025	Unlawful collection of rent of vehicle from the candidates appeared in driving tests	17,149,600
228.	District Police Officer, Sialkot	2020-23	2024-0000001562_F00017	Non-disposal of weapons and drugs	-
229.	District Police	2020-23	2024-	Under performance of	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Officer, Sialkot		0000001562_F00001	District Police resulted in increased street crimes in the district	
230.	District Police Officer, Sialkot	2020-23	2024-0000001562_F00030	Unauthorized advance payments	40,500,000
231.	DPO Muzaffargarh	2021-23	2024-0000001341_F00018	Irregular payments of renovation of buildings by splitting up the indent of same nature of work	11,499,528
232.	DPO Bahawalnagar	2021-23	2024-0000001519_F00007	Irregular expenditure on repair of buildings	5,497,500
233.	SSP Telecommunication Lahore	2021-23	2024-0000001531_F00010	Doubtful expenditure on account of repair and maintenance of miscellaneous police building	1,271,325
234.	DPO Hafizabad	2019-23	2024-0000001346_F00022	Irregular expenditure on Repair of Buildings	11,329,131
235.	Deputy Inspector General of Police Special Protection Unit, Lahore	2020-23	2024-0000000776_F00009	Irregular process of building repair	2,421,000
236.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00022	Irregular expenditure on Repair of Buildings	8,497,582
237.	DPO Khushab	2020-23	2024-0000001530_F00017	Irregular expenditure on repair of office buildings	10,511,193
238.	DPO Sialkot	2020-23	2024-0000001562_F00043	Irregular expenditure on repair of building, Recovery of overpayment	12,000,052
239.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00003	Expenditure on repair of office building by splitting the indent	7,368,000
240.	SSP Telecommunication Lahore	2021-23	2024-0000001531_F00008	Loss to government due to non-recovery of missing wireless sets	2,024,994
241.	District Jail Lahore	2022-24	2024-0000003796_F00005	Non auction of empty bardana	669,338
242.	District Jail Lahore	2022-24	2024-0000003796_F00006	Weak Assets management, financial and supervisory internal controls.	0
243.	District Jail Lahore	2022-24	2024-0000003796_F00007	Overcrowding, inadequate accommodation and sanitation for prisoners	0
244.	District Jail Lahore	2022-24	2024-0000003796_F00008	Non/partially uploading of data/information on PMIS and non generation of monthly/annual repor	0
245.	District Jail Lahore	2022-24	2024-	Nonrealization of	180,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000003796_F00010	Electricity & Internet Charges from Utility Stores established in jail premises	
246.	District Jail Lahore	2022-24	2024-0000003796_F00011	Non availability of title of land in favor of District Jail Lahore.	0
247.	District Jail Lahore	2022-24	2024-0000003796_F00012	Non shifting of Addicted prisoners in specialized Institutions.	0
248.	District Jail Lahore	2022-24	2024-0000003796_F00016	Unauthentic expenditure on purchase of dietary articles through central and regional purchase	443,588,181
249.	District Jail Lahore	2022-24	2024-0000003796_F00017	Non deduction of stamp duty	878,531
250.	District Jail Lahore	2022-24	2024-0000003796_F00018	Non-obtaining of Professional Tax Certificates or Recovery	314,000
251.	District Jail Lahore	2022-24	2024-0000003796_F00022	Work overload for the staff of the Prison Department owing to vacant posts	0
252.	DPO Okara	2021-24	2024-0000002767_F00006	Non disposal of off road and condemned vehicles and used spare parts	5,300,000
253.	DPO Okara	2021-24	2024-0000002767_F00008	Un-registered Vehicles under the use of DPO and SDPOs	2,719,006
254.	DPO Okara	2021-24	2024-0000002767_F00015	Excess consumption of POL by the patrolling vehicles of police stations and Elite police	38,963,500
255.	DPO Okara	2021-24	2024-0000002767_F00016	Recovery/Justification of cost of excess POL consumed	2,818,000
256.	DPO Okara	2021-24	2024-0000002767_F00020	Non disposal of empty rounds of used bullet shells	1,812,380
257.	DPO Okara	2021-24	2024-0000002767_F00023	Inefficient utilization of funds	29,040,221
258.	DPO Okara	2021-24	2024-0000002767_F00024	Expenditure incurred in excess of allocated budget	50,738,050
259.	DPO Okara	2021-24	2024-0000002767_F00039	Inspection of Police stations not carried out. Amount not transferred to treasury	1,349,930
260.	DPO Okara	2021-24	2024-0000002767_F00040	Unauthorized payment of pay to dismissed police officials	578,223
261.	DPO Okara	2021-24	2024-0000002767_F00041	Status of traffic fine pending in courts and reconciliation not made	124,474,800
262.	DPO Okara	2021-24	2024-0000002767	Post Audit of pay and allowances not	5,506,248,492

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00045	conducted.	
263.	Central jail, Faisalabad	2023-24	2024-0000004317_F00013	Loss due to Less Yield of Rice Crop	1,591,920
264.	Central jail, Faisalabad	2023-24	2024-0000004317_F00014	Blockade of Funds due to Manufacturing of Carpets without Orders	508,629
265.	Central jail, Faisalabad	2023-24	2024-0000004317_F00015	Doubtful/Non-Transparent Procurement of Dietary Articles	140,955,189
266.	Central jail, Faisalabad	2023-24	2024-0000004317_F00017	Irregular and Doubtful Payment of Pending Liabilities	13,548,807
267.	Central jail, Faisalabad	2023-24	2024-0000004317_F00018	Unauthorized Inviting and Acceptance of Tenders beyond Competence	5,000,000
268.	Central jail, Faisalabad	2023-24	2024-0000004317_F00019	Discrepancies in running the Utility Store Outlets	0
269.	Central jail, Faisalabad	2023-24	2024-0000004317_F00020	Undue Retention of Weapons and Ammunition	3,212,400
270.	Central jail, Faisalabad	2023-24	2024-0000004317_F00021	Non-Recovery of Amounts of Penalties Imposed upon Officials	433,701
271.	Central jail, Faisalabad	2023-24	2024-0000004317_F00022	Non-Disposal of Unserviceable Store Items	357,025
272.	Central jail, Faisalabad	2023-24	2024-0000004317_F00023	Loss to Government due to Non-Recovery of Stamp Duty	244,359
273.	Central jail, Faisalabad	2023-24	2024-0000004317_F00024	Loss to Government due to Less Deduction of Income Tax	74,537
274.	Central jail, Faisalabad	2023-24	2024-0000004317_F00025	Deficiencies in the Modules of Prison Management Information System (PMIS)	0
275.	Central jail, Faisalabad	2023-24	2024-0000004317_F00026	Fruit Trees not Grown along Roads, Boundaries and other available places	0
276.	DPO Gujrat	2022-24	2024-0000003804_F00002	Unauthorized drawl of Washing Allowance, Fixed Daily Allowance and Law & Order Allowance	533,044
277.	DPO Gujrat	2022-24	2024-0000003804_F00004	Poor monitoring with regard to Hotel-Eye Application launched by IG Punjab	0
278.	DPO Gujrat	2022-24	2024-0000003804_F00011	Irregular payment of cash reward	4,907,591
279.	DPO Gujrat	2022-24	2024-	Unauthorized payments	3,082,163

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000003804_F00012	from incorrect head of accounts	
280.	DPO Gujrat	2022-24	2024-0000003804_F00013	Inefficient Utilization of Funds	8,418,185
281.	DPO Gujrat	2022-24	2024-0000003804_F00014	Excess expenditure than budget allocation	74,426,825
282.	DPO Gujrat	2022-24	2024-0000003804_F00015	Irregular expenditure under electronic communication regarding provision of Internet Services	9,961,122
283.	DPO Gujrat	2022-24	2024-0000003804_F00017	Non disposal of off-road vehicles	5,325,000
284.	DPO Gujrat	2022-24	2024-0000003804_F00020	Non disposal of unserviceable stocks	1,920,000
285.	DPO Gujrat	2022-24	2024-0000003804_F00028	Loss to Government due to non recovery of fines	234,000
286.	DPO Gujrat	2022-24	2024-0000003804_F00030	Non recovery of FDA and Police Law & Order Allowances during Suspension Period	1,291,717
287.	DPO Gujrat	2022-24	2024-0000003804_F00031	Irregularities in handling of Mall Khan (Sadar Mall Khana Gujrat & Sadar Mall Khana Kharian)	0
288.	DPO Gujrat	2022-24	2024-0000003804_F00032	Irregular opening of Bank Account	0
289.	DPO Gujrat	2022-24	2024-0000003804_F00034	Unauthorized payment of conveyance allowance while using official Government vehicle	325,384
290.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00014	Non-reconciliation of data with NADRA	0
291.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00020	Unauthorized payment of computer allowance to Officials	167,250
292.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00021	Overpayment of pay and allowances	264,544
293.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00022	Less deduction of HRA 5% maintenance charges	180,402
294.	Secretary Government of the Punjab, Home	2022-24	2024-0000003800_F00024	Savings not surrendered yet lapsed	231,259,326

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Department, Lahore				
295.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00026	Irregular payment of pay & allowances through computerized payroll against excess than the post	0
296.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00027	Irregular payment of conveyance allowance to the officers provided with government vehicles,	240,000
297.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00030	Weak monitoring and administrative controls causing violations of Punjab Private Security Companies	0
298.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00031	Shortcomings in renewal of licenses of security companies.	0
299.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00011	Excess retention by the bank	938,409
300.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00018	Non-functionalization of "Training Lab" of PFSA	315,382,772
301.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00019	Non-surrender of savings within stipulated time	78,320,988
302.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00020	Non reconciliation expenditure figures from DAO AG Punjab	0
303.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00021	Non verification 32 A challans from TO/DAO	20,287,575
304.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00022	Non reconciliation of receipts	95,185,437
305.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00023	Inadmissible Expenditure on the Provision of Telecom and Data Services to Government/Public Sector w	24,486,842
306.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00024	Non-confirmation of GST deposit (being 4/5 th) into government treasury by the DDO	12,989,210
307.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00025	Loss to Government due to non-auction condemn items	1,500,000
308.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00026	Loss to Government due to non-auction of produce of PFSA compounds	839,760
309.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00027	Non submission of vouched account to Accountant General	501,226,800

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Punjab	
310.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00028	Non submission of Annual Performance Report 2023-24 to the Provincial Assembly of the Punjab	0
311.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00029	Inefficient procedure adopted individual interview in Appointment/Selection committee	12,075,000
312.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00030	Irregular drawl of TA/DA for foreign trips	883,762
313.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00003	Wages of parolees not disbursed	358,000
314.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00004	Non surrendering of unspent balances	9,087,310
315.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00005	Excess expenditure than budget allocation	16,645,504
316.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00006	Irregular expenditure without making stock entries in the stock register	323,571
317.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00007	Irregular repair under head A13101 & A13201	332,700
318.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00008	Unauthorized Payment of Conveyance Allowance during Leave Period	74,167
319.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00004	Irregular expenditure under electronic communication regarding provision of Internet Services	3,337,635
320.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00006	Non disposal of condemned stock	0
321.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00007	Improper maintenance of log books of vehicles	0
322.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00008	Excess Payment to NTC	137,664
323.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00009	Non-Deposit of CDR,s in Bank	1,046,140,901
324.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00013	Lapse of funds due to non-surrendering of savings	0
325.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00014	Excess expenditure over and above the budget allocation	0
326.	Addl. IGP CTD	2023-24	2024-	Unjustified payment of	261,033

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab, Lahore		0000004908_F00015	low power factor penalty	
327.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00017	Non verification of GST Invoices	160,480,073
328.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00001	Irregular expenditure on Dog Feed	44,260,137
329.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00002	Description of Deviation: Misclassification of Expenditure	13,607,341
330.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00004	Inadmissible Payment of conveyance allowance to the officers provided with Govt. vehicles	805,000
331.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00007	Unauthorized use of Government Vehicles by keeping them in Pool/General Duty	3,194,597
332.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00009	Inadmissible Payment of Fixed Daily Allowance and Conveyance Allowance to the employees on leave and	140,269
333.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00010	Non-Deduction of ROP from Pay and Allowance	165,460
334.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00011	Doubtful Expenditure of Repair of Furniture and Fixture	4,210,522
335.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00012	Irregular expenditure on the Purchase of Tent and Tarpals	1,074,619
336.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00017	Loss to Government Due to non-deduction of Income Tax on Services	4,993,109
337.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00018	Loss to Govt. Due to less sale of Used Mobil Oil Recovery Thereof	488,565
338.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00019	Loss Due to non-recovery of Stamp Duty	1,947,562
339.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00020	Doubtful Consumption of Photo State Papers	1,754,305
340.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00021	Improper maintenance of log books	5,973,719
341.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00022	Inefficient/Non utilization of funds	291,727,390
342.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00023	Irregular Expenditure of Muharram Duty	1,259,943
343.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00024	Non-Auction of Unserviceable/Off Road Vehicle	2,000,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
344.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00025	Un-authorized payment of GST and non-deduction of PST	132,928
345.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00026	Excess Expenditure Over and Above the Budget Allocation	38,811,004
346.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00027	Loss to Govt. due to non-auction of Canteen, and Barber Shop	1,200,000
347.	DIG Investigation Lahore	2023-24	2024-0000002765_F00006	Amount paid to single vendor	36,315,168
348.	DIG Investigation Lahore	2023-24	2024-0000002765_F00010	Unjustified payment of pending liability	10,578,013
349.	DIG Investigation Lahore	2023-24	2024-0000002765_F00013	Irregular stock entries made of the newly purchase items	6,497,340
350.	DIG Investigation Lahore	2023-24	2024-0000002765_F00017	Non-utilization of funds	2,738,706
351.	DIG Investigation Lahore	2023-24	2024-0000002765_F00022	Unauthorized expenditure of government vehicles in use of ex-officers	501,300
352.	DIG Investigation Lahore	2023-24	2024-0000002765_F00023	Physical verification of stock & store	0
353.	DIG Investigation Lahore	2023-24	2024-0000002765_F00024	Schedule of Payments not obtained & not compared with cashbook.	0
354.	DIG Investigation Lahore	2023-24	2024-0000002765_F00025	Non-maintenance of fix assets register	0
355.	DIG Investigation Lahore	2023-24	2024-0000002765_F00026	Irregular maintenance of cash book	0
356.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226_F00004	Loss due to non-recovery of electricity charges from residents of official residences	468,084
357.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226_F00008	Loss due to non-auction of unserviceable articles/items	448,470
358.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226_F00009	Non realization of Electricity from Utility Stores established in jail premises	240,000
359.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226_F00010	Supply of milk without lab test reports	27,098,707
360.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226_F00011	Unauthentic expenditure of dietary articles through central and regional purchase	250,125,411
361.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226	Blockage of public money due to	4,925,287

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00012	procurement of raw material without immediate requirement amounting	
362.	DPO M.B Din	2019-24	2024-0000004893_F00004	Drawl of Constabulary Allowance by the inadmissible employees	266,478
363.	DPO M.B Din	2019-24	2024-0000004893_F00007	Misclassification of expenditure	7,948,816
364.	DPO M.B Din	2019-24	2024-0000004893_F00008	Non verification of GST Invoices	2,025,339
365.	DPO M.B Din	2019-24	2024-0000004893_F00009	Non disposal of off-road vehicles	1,000,000
366.	DPO M.B Din	2019-24	2024-0000004893_F00011	Non-verification of treasury challans	28,273,977
367.	DPO M.B Din	2019-24	2024-0000004893_F00013	Lapse of funds due to non-surrendering of savings	68,541,990
368.	DPO M.B Din	2019-24	2024-0000004893_F00014	Excess expenditure over and above the budget allocation	23,430,391
369.	DPO M.B Din	2019-24	2024-0000004893_F00016	Non-disposal of unclaimed Vehicles & Motor cycles	0
370.	DPO M.B Din	2019-24	2024-0000004893_F00024	Monthly post audit of Salaries Was not conducted	0
371.	DPO M.B Din	2019-24	2024-0000004893_F00026	Unauthorized Payment of Service Charges to PSO Recovery	136,218
372.	DPO M.B Din	2019-24	2024-0000004893_F00027	Nonpayment of Token tax and Registration fee of motor vehicles	682,880
373.	DPO M.B Din	2019-24	2024-0000004893_F00030	Non/Less deduction of taxes	339,680
374.	Central Jail, Mianwali	2018-24	2024-0000005333_F00007	Inadequate Costing Techniques for Handmade Durries and Carpets	0
375.	Central Jail, Mianwali	2018-24	2024-0000005333_F00008	Prolonged Pendency of Travelling Allowance Liabilities	3,279,500
376.	Central Jail, Mianwali	2018-24	2024-0000005333_F00009	Violation of Daily Purchase Limit for Medicines	3,108,444
377.	Central Jail, Mianwali	2018-24	2024-0000005333_F00010	Payment of Inadmissible Allowances	983,247
378.	Central Jail, Mianwali	2018-24	2024-0000005333_F00011	Misclassification of Expenditure under various Head of Accounts	2,534,644

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
379.	Central Jail, Mianwali	2018-24	2024-0000005333_F00012	Unauthorized Advance Payment of Utility Bills	15,563,432
380.	Central Jail, Mianwali	2018-24	2024-0000005333_F00013	Irregular Clearance of Pending Liabilities Without Approval and Budget Allocation	16,892,825
381.	Central Jail, Mianwali	2018-24	2024-0000005333_F00014	Non-Compliance with Withholding Tax Requirements	977,335
382.	DPO Multan	2022-24	2024-0000004896_F00005	Irregular Procurement of Mobil Oil at Higher Rate than Contract Award	852,340
383.	DPO Multan	2022-24	2024-0000004896_F00006	Procurement from Non-Lowest Bidders; Excess Payment	837,770
384.	DPO Multan	2022-24	2024-0000004896_F00013	Non-Compliance with Police Rules Regarding Issuance, Collection, and Monitoring of Uniforms	0
385.	DPO Multan	2022-24	2024-0000004896_F00015	Excess Consumption of POL	15,752,887
386.	DPO Multan	2022-24	2024-0000004896_F00016	Delayed Development Schemes and Increased Costs	13,848,000
387.	DPO Multan	2022-24	2024-0000004896_F00017	Anticipating Saving not Surrendered/Lapse of Funds	23,030,659
388.	DPO Multan	2022-24	2024-0000004896_F00018	Expenditure in Excess of Available Budget	137,389,868
389.	DPO Multan	2022-24	2024-0000004896_F00019	Discrepancy Between Departmental Expenditure Statement and SAP Data	1,779,022
390.	DPO Multan	2022-24	2024-0000004896_F00020	Irregular expenditure of Secret Service Funds	8,826,000
391.	DPO Multan	2022-24	2024-0000004896_F00021	Irregular drawl of payment by DDOs instead of Vendors	7,056,177
392.	DPO Multan	2022-24	2024-0000004896_F00022	Misclassification of Expenditure under various Head of Accounts	1,414,429
393.	DPO Multan	2022-24	2024-0000004896_F00023	Non-compliance with Directive to Shift Telecom Services from PTCL to NTC	8,118,108
394.	DPO Multan	2022-24	2024-0000004896_F00024	Non-Auction of Damaged/Useless Articles of Anti-Riot Force	0
395.	DPO Multan	2022-24	2024-0000004896_F00025	Missing/Short of Anti-Riot Force Articles Issued to Police Stations	0
396.	DPO Multan	2022-24	2024-	Failure to Charge	285,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			0000004896_F00027	Advance Tax on Auction Proceeds Resulting in Government Loss	
397.	DPO Multan	2022-24	2024-0000004896_F00028	Non-Payment of Token Tax of Vehicles	451,800
398.	New Central Jail, Multan	2023-24	2024-0000002752_F00001	Whereabouts of cloth weaved not known costing	3,679,452
399.	New Central Jail, Multan	2023-24	2024-0000002752_F00002	Improper handling of Property Prison Account (PPA) and non-deduction of Income Tax	26,072,702
400.	New Central Jail, Multan	2023-24	2024-0000002752_F00004	Non installation of separate electric meter of residencies and Irregular Deduction of Electricity bi	4,484,000
401.	New Central Jail, Multan	2023-24	2024-0000002752_F00005	Unauthorized purchase of Dietary items in excess to its demand	5,904,054
402.	New Central Jail, Multan	2023-24	2024-0000002752_F00007	Non receipt of payment for solid items during the FY 2023-2024	40,248,271
403.	New Central Jail, Multan	2023-24	2024-0000002752_F00009	Non recovery of canteen rent amounting and income tax	604,412
404.	New Central Jail, Multan	2023-24	2024-0000002752_F00011	Unjustified transfer of Dietary items to the other jails on loan	4,072,000
405.	New Central Jail, Multan	2023-24	2024-0000002752_F00013	Irregular creation of pending liabilities	69,447,686
406.	New Central Jail, Multan	2023-24	2024-0000002752_F00015	Loss to the Government due to non-disposal/ auction of store items	704,546
407.	New Central Jail, Multan	2023-24	2024-0000002752_F00016	Non accounted donations received for Iftar in daily diet register	519,914
408.	New Central Jail, Multan	2023-24	2024-0000002752_F00017	Unjustified increase in the 56% consumption of Sui Gas and resulted in increase in Gas billing	10,756,578
409.	New Central Jail, Multan	2023-24	2024-0000002752_F00018	Unjustified/Excess Dietary Expenditure beyond Approved Cost	70,496,887
410.	New Central Jail, Multan	2023-24	2024-0000002752_F00019	Non deduction of House Rent Allowance/ Conveyance Allowance from the persons residing in government	181,381
411.	New Central Jail, Multan	2023-24	2024-0000002752_F00020	Non-functioning of Operation Theater of Hospital, Security IT Equipment of and Non-installation of A	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
412.	New Central Jail, Multan	2023-24	2024-0000002752_F00021	Non recovery of electricity charges from the Utilities Store Corporation of Pakistan (Pvt.) Limited	160,000
413.	New Central Jail, Multan	2023-24	2024-0000002752_F00022	Unauthorized Grant of Annual Increment in the Pay of the Employees Given Penalty of Deduction of Pay	46,458
414.	New Central Jail, Multan	2023-24	2024-0000002752_F00023	Excess payment due to charging the incorrect rates	17,326
415.	New Central Jail, Multan	2023-24	2024-0000002752_F00024	Un-authorized Occupation of Residences and Non-recovery of Penal Rent	6,274,000
416.	New Central Jail, Multan	2023-24	2024-0000002752_F00025	Excess charging of diet of prisoners per day than number of prisoner per day	83,812
417.	Addl IGP South Punjab	2020-24	2024-0000004897_F00005	Short deduction of taxes on rented building	589,644
418.	Addl IGP South Punjab	2020-24	2024-0000004897_F00008	Non disposal of unserviceable Mobil Oil	325,950
419.	Addl IGP South Punjab	2020-24	2024-0000004897_F00011	Anticipating savings not surrendered/lapse of funds	64,493,322
420.	Addl IGP South Punjab	2020-24	2024-0000004897_F00012	Irregular expenditure on account of pay and allowances due to erratic posting	2,163,594
421.	Addl IGP South Punjab	2020-24	2024-0000004897_F00013	Doubtful expenditures on hot and cold	814,922
422.	Addl IGP South Punjab	2020-24	2024-0000004897_F00014	Non-reconciliation of expenditure data	126,904,903
423.	Addl IGP South Punjab	2020-24	2024-0000004897_F00015	Non production of log book of generator and comparison with loadshedding schedule	707,255
424.	Addl IGP South Punjab	2020-24	2024-0000004897_F00016	Non deduction of LD charges, non availability of stock entry and excess drawl of taxes	378,313
425.	Addl IGP South Punjab	2020-24	2024-0000004897_F00017	Difference in reconciliation figures	7,066,510
426.	Addl IGP South Punjab	2020-24	2024-0000004897_F00018	Expenditure in excess of available budget	901,867
427.	Addl IGP South Punjab	2020-24	2024-0000004897_F00019	Poor monitoring with regard to Hotel-Eye Application launched by IG Punjab	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
428.	DPO Sheikhpura	2022-24	2024-0000005337_F00007	Non recovery of stamp duty income tax and Penalty on rent agreement of office building	413,102
429.	DPO Sheikhpura	2022-24	2024-0000005337_F00008	Irregular payments of Secret Services Funds	7,155,000
430.	DPO Sheikhpura	2022-24	2024-0000005337_F00011	Irregular expenditure on purchase stationery, computer stationer and printing	13,027,857
431.	DPO Sheikhpura	2022-24	2024-0000005337_F00016	Irregular expenditure on others and cost of other stores	26,006,285
432.	DPO Sheikhpura	2022-24	2024-0000005337_F00017	Irregular expenditure on Repair of Transport	46,987,566
433.	DPO Sheikhpura	2022-24	2024-0000005337_F00018	Unauthorized payment from incorrect head of account	2,773,410
434.	DPO Sheikhpura	2022-24	2024-0000005337_F00019	Unauthorized drawl of pay and allowance	428,650
435.	DPO Sheikhpura	2022-24	2024-0000005337_F00020	Unauthorized payments made to employees as "Income Tax Adjustment"	336,563
436.	DPO Sheikhpura	2022-24	2024-0000005337_F00021	Less deduction of Income Tax from Salary	500,627
437.	DPO Sheikhpura	2022-24	2024-0000005337_F00022	Unjustified double drawl of Police Ration Allowance	259,368
438.	DPO Sheikhpura	2022-24	2024-0000005337_F00023	Doubtful drawl of 40% Special Elite allowance and Ordinary Ration Allowance (which is for District P	629,500
439.	DPO Sheikhpura	2022-24	2024-0000005337_F00024	Under performance of District police resulted in increased street crimes in the district	0
440.	DPO Sheikhpura	2022-24	2024-0000005337_F00025	Doubtful expenditure on oil change of single/double cabin vehicles as oil change occurred after less	104,957
441.	DPO Sheikhpura	2022-24	2024-0000005337_F00026	Odo Meters of 94 vehicles under use of Sheikhpura Police were not working till the time of audit wh	0
442.	DPO Sheikhpura	2022-24	2024-0000005337_F00027	Different vehicles which remained under use of Sheikhpura Police were having same registration numb	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
443.	DPO Sheikhpura	2022-24	2024-0000005337_F00028	Variation in POL consumption as per manual record and Punjab Police Motor Transport (PPMT) online ma	14,226,128
444.	DPO Sheikhpura	2022-24	2024-0000005337_F00029	Loss due to Fuel quota exceeding of operation vehicles of police of district Sheikhpura.	16,681,200
445.	DPO Sheikhpura	2022-24	2024-0000005337_F00030	Non arrest of proclaimed offenders leads to life threats to public	0
446.	DPO Sheikhpura	2022-24	2024-0000005337_F00031	Wastage of Government resources due to abnormal increase in crime ratio	0
447.	DPO Sheikhpura	2022-24	2024-0000005337_F00032	Poor monitoring with regard to Hotel-Eye Application launched by IG Punjab	0
448.	DPO Sheikhpura	2022-24	2024-0000005337_F00033	Irregular expenditure on cost of investigation	12,732,704
449.	DPO Sheikhpura	2022-24	2024-0000005337_F00034	Consumption of POL beyond prescribed ceiling	32,822,100
450.	DPO Sheikhpura	2022-24	2024-0000005337_F00035	Loss due to purchase of mosquito net at higher rates.	584,100
451.	DPO Sheikhpura	2022-24	2024-0000005337_F00036	Unauthorized payment of General Sales Tax.	9,495,124
452.	DPO Sheikhpura	2022-24	2024-0000005337_F00037	Unauthorized drawl of Constabulary Allowance	597,833
453.	CPO Faisalabad	2023-24	2024-0000004312_F00004	Non deduction of income tax & GST on account of purchase of tyre	193,894
454.	CPO Faisalabad	2023-24	2024-0000004312_F00009	Irregular running of petrol pumps without obtained required NOCs from concerned authorities.	0
455.	CPO Faisalabad	2023-24	2024-0000004312_F00010	Loss due to excess payment than approved rates	2,464,000
456.	CPO Faisalabad	2023-24	2024-0000004312_F00019	Auction of used mobile without open competition and recovery of advance tax	2,447,980
457.	CPO Faisalabad	2023-24	2024-0000004312_F00020	Expenditure of Secret Funds without any SOPs	7,595,000
458.	CPO Faisalabad	2023-24	2024-0000004312_F00021	Irregular opening of bank account without approval of Finance	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Department.	
459.	CPO Faisalabad	2023-24	2024-0000004312_F00027	Miscellaneous irregularities on Police Khidmat Markaz	0
460.	CPO Faisalabad	2023-24	2024-0000004312_F00028	Irregular drawn of cheques from receipts account by single signature of CPO without approval of Fina	567,976,544
461.	CPO Faisalabad	2023-24	2024-0000004312_F00031	Non transparent auction of petrol pump	233,945,954
462.	CPO Faisalabad	2023-24	2024-0000004312_F00033	Non recovery of PST & Income tax against payment on account of Security Services.	1,974,700
463.	CPO Faisalabad	2023-24	2024-0000004312_F00034	Irregular expenditure from receipt account despite having regular budget under head Mohrem & Electi	2,858,243
464.	CPO Faisalabad	2023-24	2024-0000004312_F00035	Facetious maintenance of cash book of receipt account	0
465.	CPO Faisalabad	2023-24	2024-0000004312_F00036	Defective billing against claim of investigation cost non-deduction of income tax	14,337,300
466.	CPO Faisalabad	2023-24	2024-0000004312_F00037	Doubtful deposit of General Sales tax	29,496,700
467.	CPO Faisalabad	2023-24	2024-0000004312_F00038	Irrational repair on 2010 Modal pickup single cabin	1,590,000
468.	CPO Faisalabad	2023-24	2024-0000004312_F00039	Doubtful maintenance of log book	0
469.	CPO Faisalabad	2023-24	2024-0000004312_F00044	Non-recovery of Fine imposed on police officials	565,062
470.	CPO Faisalabad	2023-24	2024-0000004312_F00048	Loss due to non-realization of rent of land and electricity charges for installation of ATM	540,000
471.	CPO Faisalabad	2023-24	2024-0000004312_F00049	Loss due to non-deduction of Conveyance Allowance using official vehicles	200,000
472.	CPO Faisalabad	2023-24	2024-0000004312_F00052	Non-achievement of Response Time of 15 calls	0
473.	CPO Faisalabad	2023-24	2024-0000004312_F00053	Non-recovery of HRA and 5% house maintenance charges	132,822
474.	CPO Faisalabad	2023-24	2024-0000004312_F00054	Rising crime rates in District Faisalabad.	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
475.	CPO Faisalabad	2023-24	2024-0000004312_F00055	Significant number of FIRs are pending due to slow investigation process	0
476.	CPO Faisalabad	2023-24	2024-0000004312_F00056	Irregular payment of Conveyance allowance and FDA during leave Period. Recovery thereof	465,552
477.	CPO Faisalabad	2023-24	2024-0000004312_F00057	Excess drawl of pay than sanctioned posts	8,523,134
478.	CPO Faisalabad	2023-24	2024-0000004312_F00058	Miscellaneous irregularities.	0
479.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00019	Consumption of POL beyond prescribed ceiling	9,410,250
480.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00020	Loss to Government due to misuse of Government vehicles	30,320,750
481.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00021	Irregular expenditure on procurements of stationery, computer stationery, printing, repair of machin	20,571,426
482.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00022	Unauthorized payment of conveyance allowance	410,000
483.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00023	Irregular expenditure on procurement of feeding & keeping	17,565,652
484.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00024	Irregular payments out of Secret Services Funds	7,100,000
485.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00025	Poor monitoring with regard to Hotel-Eye Application launched by IG Punjab	0
486.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00026	Wastage of Government resources due to abnormal increase in crime ratio	0
487.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00027	Unauthorized provision of vehicles resulting in irregular expenditure on POL	35,195,750
488.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00028	Non disposal of off road and condemned vehicles	10,000,000
489.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00029	Unjustified payment of pending liability	69,327,069
490.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00030	Irregular payment of cash reward	1,212,000
491.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00031	Unjustified expenditure on repair of buildings	10,672,251

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
492.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00032	Loss to Government due to non-recovery of advance income tax on auction of used mobile oil	132,348
493.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00033	Irregular expenditure on repair of vehicles	4,896,356
494.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00034	Loss due to non-realization of rent of land and electricity charges for installation of ATM at Polic	1,440,000
495.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00002	Irregular payment of pending liabilities of Dietary articles, linen and general store items	89,723,112
496.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00005	Procurement of furniture without immediate requirement	10,722,460
497.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00006	Unauthorized operation of unregistered organizations. Fine not imposed on defaulters	0
498.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00007	Irregular expenditure on 18 Years and Above Children residing in the Bureau	18,576,000
499.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00009	Irregular procurement of Medicine	2,936,488
500.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00010	Weak internal controls and expenditure without Pre-audit of payments	2,052,413,287
501.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00014	Honorarium remained undisbursed and non deduction of Income Tax on Honorarium	1,582,400
502.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00015	Irregular expenditure on rent of office building	23,261,113
503.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00016	Irregular expenditure on Repair of Transport	6,454,552
504.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00017	Irregular expenditure on repair of machinery and furniture on quotation basis	8,425,158
505.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00020	Irregular procurement of Linen items without immediate requirements	14,806,375
506.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00021	Inefficient utilization of Funds	32,906,408
507.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00023	Non auction of unserviceable stores	1,150,000
508.	DG Child Protection	2022-24	2024-	Non auction of off-road	1,140,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	and Welfare Punjab Lahore		0000005225_F00024	vehicles	
509.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00025	Misclassification of expenditure and non-maintenance of record in support of taxes	43,637,897
510.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00027	Non-obtaining of Performance Guarantees for the procurement of dietary, linen and general store item	36,480,000
511.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00028	Improper management of human resources	6,325,519
512.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00031	Miscellaneous Irregularities and weak internal controls	0
513.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00032	Non submission of PC-IV of the completed development schemes	0
514.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00033	Proof of obtaining of Defence saving certificates not available in support of custody of Children	0
515.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00034	Function of Child Protection Bureau remained underperformed	0
516.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00035	Reduction in Child Abuse, Child Beggary and Child Domestic Violence cases in Punjab	0
517.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00036	Non-Convening of Meeting of Board of Governors (BoG) since 2020 and non-preparation of Rules	0
518.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00007	Discrepancy Between Departmental Expenditure Statement and SAP Data	28,420,426
519.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00008	Expenditure in excess of available budget	30,036,066
520.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00009	Anticipating Savings not surrendered/Lapse of Funds	15,635,137
521.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00010	Non-Deduction of Income Tax and GST on Purchase of Mobil Oil	553,333
522.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00011	Non-Compliance with Withholding Tax Requirements	510,473
523.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00012	Misclassification of Expenditure under various Head of Accounts	1,332,255

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
524.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00013	Irregular Clearance of Pending Liabilities Without Approval and Budget Allocation	2,403,140
525.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00014	Unauthorized Advance Payment of Utility Bills	1,942,208
526.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00015	Non-compliance with Directive to Shift Telecom Services from PTCL to NTC	2,453,815
527.	Regional Police Officer (DIG), Multan	2017-24	2024-0000005518_F00016	Irregular expenditure of Secret Service Funds	5,203,200
528.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00003	Irregular payment of pending liabilities of shoes	64,423,094
529.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00006	Irregular expenditure on the repair of machinery and furniture without maintenance of History sheets	11,297,508
530.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00010	Closing stock of berit caps and socks indicates procurement without immediate requirement	4,269,678
531.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00014	Inefficient utilization of Funds	9,032,417
532.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00015	Expenditure over and above the Budget Allocation	3,271,176
533.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00016	Non auction of unserviceable stores	1,050,000
534.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00020	Irregular procurement of Thermal Imaging Scopes and air conditioners from single qualified bidders	32,348,000
535.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00025	Irregular expenditure on POL for Generator	4,237,297
536.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00026	Miscellaneous Irregularities and weak internal controls	4,246,000
537.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00027	Non-Submission of Data of Sales Tax for verification	418,621,064
538.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00028	Non submission of PC-IV of the completed development schemes	0
539.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00029	Irregular payment of Cash Reward	11,874,580
540.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00030	Deficiencies pointed out in service delivery of Special Initiative Police	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Stations, Khidmat marakiz	
541.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00003	Expenditure was incurred in excess.	8,591,045
542.	DIG Operation, Lahore	2023-24	2024-0000003289_F00009	Expenditure was made in excess of advertised amount and misc.	137,124,298
543.	DIG Operation, Lahore	2023-24	2024-0000003289_F00011	Expenditure was made in excess of advertised amount on dietary items for Muharam and PSL matches.	211,267,315
544.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00002	Procurement of crew neck shirts without immediate requirement	120,600,000
545.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00011	Purchase of uniform above estimated cost and procurement without immediate requirement	199,322,965
546.	Central Jail Mianwali	2018-24	2024-0000005333_F00006	Non-Compliance with Standardized Medicine Procurement Practices	7,690,302
547.	DG Child Protection and Social Welfare Bureau Lahore	2022-24	2024-0000005225_F00004	Procurement of junk food and bakery items for children at higher rates.	42,190,594
548.	Addit. IGP Special Branch, Punjab, Lahore	2020-24	2024-0000005411_F00005	Non-accountal of procurements of Furniture and Fixture, Plant and Machinery in stock registers	115,902,013
549.	DIG Investigation Lahore	2023-24	2024-0000002765_F00008	Doubtful procurement of investigation material.	18,233,000
550.	DIG Investigation Lahore	2023-24	2024-0000002765_F00009	Doubtful procurement of spare parts for vehicles.	12,608,798
551.	District Police Officer, Okara	2021-24	2024-0000002767_F00042	Irregular expenditure on purchase of old/used spare parts of vehicles	894,110
552.	Additional Inspector General of Police (South) Multan	2020-24	2024-0000004897_F00004	Irregular purchase of air conditioner	839,841
553.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00023	Irregular expenditure on purchase of transport and non-submission of vouched account	1,477,957,200
554.	Superintendent, Central Jail, Lahore	2023-24	2024-0000005226_F00002	Irregular expenditure on pays and allowances due to non-observance of tenure service policy	79,282,212
555.	District Jail Lahore	2022-24	2024-0000003796_F00009	Irregular drawl of pay & allowances for officials working at other offices/Jails	59,821,767
556.	Central jail,	2023-24	2024-	Irregular Payment of	9,499,709

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Faisalabad		0000004317_F00007	Pay & Allowances due to Unauthorized Shifting of Headquarter	
557.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00018	Unauthorized posting of officers/officials on attachment basis, irregular payment on pay	5,140,406
558.	Assistant Director Reclamation & Probation Lahore	2023-24	2024-0000004901_F00002	Irregular payment of salaries due to shifting of headquarter	2,121,544
559.	Secretary Government of the Punjab, Home Department, Lahore Lahore	2022-24	2024-0000003800_F00025	Irregular payment of pay & allowances	1,932,430
560.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00011	Irregular payment on account of medical bill	551,745
561.	Secretary Government of the Punjab, Home Department, Lahore Lahore	2022-24	2024-0000003800_F00029	Non-finalization of inquiry into the allegations levelled against Ex-Section Officer	-
562.	Director General Child Protection and Welfare Bureau Punjab, Lahore	2022-24	2024-0000005225_F00022	Closing balances available in bank accounts	72,068,707
563.	DPO, Muzafargarh	2021-23	2024-0000001341_F00021	Cash payments of TA bills	42,371,079
564.	CPO Faisalabad	2023-24	2024-0000004312_F00022	Cash payments for contingencies	302,486,347
565.	DPO M.B Din	2019-24	2024-0000004893_F00006	Irregular Mode of Paymentt	14,085,044
566.	Superintendent of Police, Anti-Riot Unit, Lahore	2021-23	2024-0000001540_F00018	Un-authorized use of expired tear gas during anti-riots operations	5,056,750
567.	Regional Police Office, Multan	2014-24	2024-0000005518_F00005	Irregularities in budget utilization for General Election 2018	2,200,000
568.	DPO Okara	2021-24	2024-0000002767_F00018	Unauthorized collection of medical fees from the public and un-authorized expenditure	727,200
569.	Central jail, Faisalabad	2023-24	2024-0000004317_F00010	Non-functional/misappropriated cameras, jammers, walky talkies & CCTV equipment	-
570.	City Police Officer Faisalabad	2023-24	2024-0000004312_F00005	Loss due to non-auction of 25 shops and one hall through open tender	2,397,000
571.	Regional Police Office, Multan	2014-24	2024-0000005518_F00002	Unauthorized operation and funding of cafeteria leading to loss to	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				Government	
572.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00009	Huge quantity of old/unserviceable weapons and used bullet shells not disposed off	-
573.	New Central Jail, Multan	2023-24	2024-0000002752_F00003	Overpayment due to wrong tariff in electricity billing	132,772,000
574.	DIG Investigation Lahore	2023-24	2024-0000002765_F00005	Unauthorized expenditure over & above the budget	62,711,761
575.	DPO M.B Din	2019-24	2024-0000004893_F00005	Irregular payment of pending liability	19,654,485
576.	Punjab Forensic Science Agency	2023-24	2024-0000005263_F00006	Irregular payment of pending liabilities	29,773,072
577.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00005	Purchase of IT Equipment (A09203) charged to Purchase of Machinery & Equipment (A09601)	112,183,610
578.	Punjab Forensic Science Agency	2023-24	2024-0000005263_F00010	POL for generators (A03305) charged to POL for vehicles (A03807)	192,413,000
579.	District Jail Lahore	2022-24	2024-0000003796_F00015	Deficient local procurement process of dietary articles by the jail superintendent	174,451,942
580.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00005	Irregular expenditure on the procurement of stitched uniform	603,000,000
581.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00007	Irregular expenditure on the procurement of stitched uniform for SPU	68,062,197
582.	Director General Child Protection & Welfare Bureau Lahore	2022-24	2024-0000005225_F00001	Irregular Procurement of Dietary articles due to delay in Finalization of Tender	104,411,726
583.	Additional IGP South Punjab	2020-24	2024-0000004897_F00001	Total cases were registered out of which cases remained unresolved.	24,944,226,000
584.	DIG Investigation Lahore	2023-24	2024-0000002765_F00001	Belongings of general public were stolen/snatched/robed out of which belongings were recovered.	22,750,865,873
585.	DPO Multan	2022-24	2024-0000004896_F00011	Low Recovery of Stolen Public Property	5,419,272,755
586.	DPO Gujrat	2022-24	2024-0000003804_F00003	Non-finalization of investigations, court references and arrest of proclaimed offenders resulting in	2,642,741,676

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
587.	DPO Hafizabad	2019-23	2024-0000001346_F00004	Non-finalization of investigations, court references and arrest of proclaimed offenders resulting in	1,659,679,728
588.	DPO Sahiwal	2021-23	2024-0000001348_F00014	Non-finalization of investigations, court references and arrest of POs, Recovery	1,451,977,566
589.	DPO Bahawalnagar	2021-23	2024-0000001519_F00023	Non-finalization of investigations, court references and arrest of proclaimed offenders resulting in	533,428,594
590.	DPO Sahiwal	2021-22	2024-0000001348_F00013	Non Disposal of different items recovered from Ganges	50,726,087
591.	DPO M.B Din	2019-24	2024-0000004893_F00023	Poor service delivery of Anti-Vehicle Lifting Cell, Non-recovering of the snatched / stolen vehicles	5,952,000
592.	DPO Khushab	2020-23	2024-0000001530_F00014	Non-finalization of recovery of stolen property of public	160,407,908
593.	DPO Bahawalnagar	2021-23	2024-0000001519_F00019	Poor service delivery of Anti-Vehicle Lifting Cell (AVLS); Non-recovering of the snatched / stolen	0
594.	DPO Okara	2021-24	2024-0000002767_F00001	Under performance of District police resulted in increased street crimes in the district	0
595.	DIG Operations, Lahore	2023-24	2024-0000003289_F00014	Under performance of District police resulted in increased street crimes in the district at an alarm	0
596.	DPO Multan	2022-24	2024-0000004896_F00012	Failure to Curb Rising Crime Rates	0
597.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00005	Poor performance of PFSA due to non-finalization of forensic cases	-
598.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00024	Irregular/ unjustified expenditure in the cost centers of other offices by IG Punjab	1,481,931,280
599.	Addl. IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00001	Unjustified Booking of Expenditure by the Administrative Department in cost center of Add. IGP CTD	942,634,800
600.	Secretary Government of the Punjab, Home	2022-24	2024-0000003800_F00008	Loss due to Irregular expenditure on internal security provided on	114,578,040

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Department, Lahore			behalf of PCB	
601.	New Central Jail, Multan	2023-24	2024-0000002752_F00008	Non-payment of equitable remuneration of the work of prisoners	11,372,567
602.	Secretary Government of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00004	Loss to the government due to wasteful expenditure on maintenance and renovation work	7,778,000
603.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00007	Irregular procurement of I.T. Equipment on against the provision of PC-1	232,905,144
604.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00001	Procurement at higher rates and recovery for LD charges	201,492,480
605.	AIG Logistics Punjab, Lahore	2023-24	2024-0000005464_F00022	Irregularities in procurement of Bullet Proof Jackets	191,012,500
606.	DIG Investigation Lahore	2023-24	2024-0000002765_F00003	Doubtful/ Irregular expenditure on POL	207,702,147
607.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.1	Non-issuance of DNA reports despite lapse of considerable time Delay in issuance of forensic reports	-
608.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.2	Non-creation of CODIS & AFIS Database	-
609.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.3	Implementation of non-standardized Forensic Information System affecting the overall efficiency of the organization	-
610.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.4	Security issues regarding record maintained by PFSA	-
611.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.5	Defective backup and recovery procedures	-
612.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.6	Non-entrusting the responsibility of safeguarding the expensive equipment in case of disaster	-
613.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.7	Non-integration of various laboratory functions –Wastage of public money due to purchase of hardware compatible to LIMS	-
614.	Performance Audit Report on the Project	2017-18	4.8	Procurement of hardware & software	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab Forensic Science Agency			without observing economy	
615.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.9	Non-addressing of Civil Works issues/defects	-
616.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.1	Purchase of printed security paper without observing economy and in violation of PPRs	4,230,225
617.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.11	Procurement of Refrigerator on exorbitant rate	288,000
618.	Performance Audit Report on the Project Punjab Forensic Science Agency	2017-18	4.12	Irregular utilization of land acquired for establishment of Forensic Lab	-
619.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.1.1	Irrational distribution of human resource	-
620.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.1.2	Appointment of unqualified staff in Punjab Police motor workshops	-
621.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.1.3	Segregation of duties of workshop staff and drivers were not defined	-
622.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.1.4	Loss in million due to untrained / non-licensed drivers (Untrained Human Resources)	-
623.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.1	Non-existence of vehicle procurement policy	-
624.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.2	Need for operational vehicle and Management vehicles not defined	-
625.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.3	Non-maintenance of a standardized motor vehicle fleet	-
626.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.4	Non-adherence of government auction policy	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
627.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.5	Non-existence of allotment policy of vehicles	-
628.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.6	Allotment of luxurious vehicles to management staff and higher ups	-
629.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.7	Allotment of vehicles to non-entitled staff	-
630.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.8	Non-existence of motor pool management as per Service & General Administration	-
631.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.2.9	Non-existence of policy for allotment and usage of motor cycles	-
632.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.1	Un-justify POL consumption of un-registered vehicles	-
633.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.2	Stereotype maintenance of log books	-
634.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.3	Un-economical filling of fuel in vehicles from Police welfare petrol pumps	-
635.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.4	In-effective inventory system of service spare parts	-
636.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.5	Non-Existence of computerized system to monitor the Operational Efficiency of Vehicles	-
637.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.6	Wishful repair of vehicles by installing Novel items in newly purchased vehicles	-
638.	Performance Audit on Motor Transport System of Punjab	2018-19	4.3.7	Un-Justifiable repair work done from private workshops	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Police, Home Department				
639.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.8	No supervision/Check and Balance on replacement of parts from other off-road vehicles	-
640.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.9	Lack of control on accidents	-
641.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.10	Un-consistent/Biased data of motor vehicles fleet	-
642.	Performance Audit on Motor Transport System of Punjab Police, Home Department	2018-19	4.3.11	Negligence in asset management	-
643.	Impact Audit of SIPS initiative			Less allocation of police personals at SIPS as compared to district police strength	-
644.	Addit. IGP Special Branch Punjab, Lahore	2020-24	2024-0000005411_F00015	Prequalification of firms was not done. Estimates were not vetted from the C&W department. MRS Bi-annual rates were not mentioned in the estimates. Rate analysis of the Non-MRS items was not made.	33,602,548
645.	DPO Muzaffargarh	2021-23	2024-0000001341_F00015	Prequalification of vendors without having defined bid securities and performance guarantee.	3,844,327
646.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00004	SWOT analysis of Punjab Forensic Science Agency	-
647.	District Jail Lahore	2022-24	2024-0000003796_F00019	Non-Supply of Milk According to Standards of Punjab Food Authority	6,357,252
648.	CPO Faisalabad	2023-24	2024-0000004312_F00029	Irregular investment without obtaining competitive rates and approval from finance Department	7,300,000
649.	CPO Faisalabad	2023-24	2024-0000004312_F00030	Irregular auction of petrol pumps beyond competency	359,945,954
650.	New Central Jail, Multan	2023-24	2024-0000002752_F00014	Non-Inclusion of overhead costs in product cost resulted in	8,773,123

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				under valuation of finished products	
651.	CPO, Faisalabad	2023-24	2024-0000004312_F00025	Irregular drawl of POL against vehicles not on the strength of department	1`22,392,953
652.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00015	Non deduction of income tax and stamp duty	2,496,881
653.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00008	Less deduction of income tax	725,852
654.	DPO Gujrat	2022-24	2024-0000003804_F00021	Irregular expenditure on procurements	60,379,432
655.	DPO Gujrat	2022-24	2024-0000003804_F00023	Irregular expenditure on procurement of Plant & Machinery and; Furniture & Fixture	47,882,960
656.	CPO Faisalabad	2023-24	2024-0000004312_F00043	Irregular drawl of special Elite force Allowance due to over age-	3,194,000
657.	CPO Faisalabad	2023-24	2024-0000004312_F00042	Irregular payment of special Elite Force Allowance	2,899,012
658.	District Jail Lahore	2022-24	2024-0000003796_F00002	Recoveries outstanding against employees	2,645,081
659.	DPO Sheikhpura	2022-24	2024-0000005337_F00002	Non recovery of Conveyance Allowances and FDA during Leave	2,265,740
660.	DG Child Protection and Welfare Punjab Lahore	2022-24	2024-0000005225_F00029	Non deposit of pension contribution	1,603,000
661.	CPO Faisalabad	2023-24	2024-0000004312_F00045	Irregular Payment of FDA and Law & Order Allowance during Suspension Period	1,474,747
662.	DPO Khushab	2020-23	2024-0000001530_F00010	Non recovery of FDA and Police Law & Order Allowances during Suspension Period	784,527
663.	DPO Khushab	2020-23	2024-0000001530_F00011	Non recovery of Conveyance Allowances and FDA during Leave	773,530
664.	DPO Sheikhpura	2022-24	2024-0000005337_F00014	Loss to Government due to non-recovery of fines	744,714
665.	DPO Gujrat	2022-24	2024-0000003804_F00019	Irregular Expenditure on cost of investigation	6,096,000
666.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00020	Non-Recovery of Fine	134,202

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
INDUSTRIES, COMMERCE AND INVESTMENT DEPARTMENT					
1.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00003	Irregular payment of additional charge allowance	1,447,592
2.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00004	Non-recovery of outstanding fee from students	457,425
3.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00006	Doubtful appointment of Sub-Engineer	-
4.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00008	Improper maintenance of log books of vehicles	-
5.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00009	Lapse of funds due to non-surrendering of savings	371,308,892
6.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00010	Non verification of GST Invoices	7,561,614
7.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00011	Irregular payment of pending liability	1,124,039
8.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00012	Irregular expenditure on Repair of Building	1,434,809
9.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00013	Irregular expenditure on procurement for sports event	397,707
10.	Punjab Tiajin University of Technology	2022-24	2024-0000005267_F00014	Irregular expenditure on procurement on account of Repair of Machinery & Equipment	1,017,318
11.	Punjab Tianjin University, Lahore	2022-24	2024-0000005267_F00001	Irregular expenditure incurred excess than estimates of PC-I	4,785,010
12.	Ramzan Nigehban Package 2024	2023-24	2024-0000004882_F00009	Non-conducting of safety sample testing (Microbiological tests) by PFA	-
13.	Ramzan Nigehban Package 2024 (DC Lahore)	2023-24	2024-0000004882_F00016	Miscellaneous irregularities in the distribution of food hampers	-
INFORMATION AND CULTURE DEPARTMENT					
1.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00007	Less payment made to advertising agencies	1,204,922,906
2.	Punjab Council of Arts	2023-24	2024-0000005563_F00011	Non-Submission of Vouched Account ADP Schemes	679,025,000
3.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00009	Difference in payments made to advertising agencies and newspapers	589,769,888

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
4.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00005	Non recovery of outstanding dues from various Government Departments	511,199,947
5.	Lahore Arts Council	2023-24	2024-0000004906_F00020	Lapse of funds due to non-surrendering of savings	159,718,360
6.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00001	Irregular expenditure on Advertisement & Publicity	69,145,119
7.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00017	Non provision of vouched accounts of Grant-in-Aid	40,500,000
8.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00007	Non-verification of submitted vouched accounts of Trusts by the Secretary I&C	35,630,000
9.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00030	Irregular expenditure on POL and repair of vehicles due to un-approved list of vehicles from Finance	27,658,254
10.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00010	Irregular procurement of plant & machinery; and hiring of services for the project	24,319,895
11.	Lahore Arts Council	2023-24	2024-0000004906_F00021	Excess Expenditure Than Budget Allocation	23,863,936
12.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00004	Irregular placement of funds in NBP instead of BOP	23,593,531
13.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00021	Irregular expenditure on Entertainment	23,122,849
14.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00016	Irregular expenditure on Stationery, Computer Stationery, Printing and Uniform	21,746,541
15.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00034	Irregular payment of Pending Liabilities	16,848,985
16.	Punjab Council of Arts	2023-24	2024-0000005563_F00008	Irregular Purchase of vehicle (Suzuki Cultus) Recovery of GST	15,432,000
17.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00007	Irregular cash payments made to DDOs' for arrangements of events	11,656,622
18.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00028	Irregular expenditure on software development services due to Non Finalization of Customized Softwar	10,000,000
19.	Punjab Council of Arts	2023-24	2024-0000005563_F00018	Less utilization/non-surrender of savings	9,870,350

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
20.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00027	Irregular expenditure on Cost of other store, Others and Hardware	9,643,803
21.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00022	Irregular expenditure on repair and maintenance of office building	9,390,278
22.	Lahore Arts Council	2023-24	2024-0000004906_F00012	Irregular/Unjustified Expenditure on the Purchase of POL	9,117,252
23.	Secretary, Information and Culture Department	2022-23	2024-0000000742_F00011	Un-economical/irregular expenditure through petty purchases on misc. Store items and repair work	8,623,269
24.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00001	Non-remittance of un-spent balances in to Head Office Account	7,408,467
25.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00040	Savings of Funds not surrendered	6,594,158
26.	Lahore Arts Council	2023-24	2024-0000004906_F00014	Irregular Payment of Incentive Allowance	6,476,600
27.	Punjab Council of Arts	2023-24	2024-0000005563_F00010	Irregular Expenditure due to Shifting of Headquarters	6,235,247
28.	Punjab Council of Arts	2023-24	2024-0000005563_F00014	Non-Submission of Vouched Account	5,581,731
29.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00010	Irregular payment to non-deserving Artists	4,635,000
30.	Lahore Arts Council	2023-24	2024-0000004906_F00011	Irregular and Unauthorized issuance of POL for use in the Private Vehicles	3,907,716
31.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00026	Irregular expenditure on award of contract of Janitorial Services	3,794,174
32.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00031	Irregular expenditure on procurement of plant and machinery by splitting	3,687,886
33.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00001	Loss to Govt. due to excess retention of pool vehicles.	3,448,895
34.	Punjab Council of Arts	2023-24	2024-0000005563_F00016	Irregular appointments of daily waged staff. Expenditure	3,447,591
35.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00023	Irregular expenditure on hiring of vehicle	3,371,649
36.	Director General Public Relations	2022-23	2024-0000001357	Irregular expenditure on Security Services	3,363,851

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab, Lahore		_F00024		
37.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00002	Un-justified provision of supplementary Grant to private sector university LUMS as financial aid	3,000,000
38.	Lahore Arts Council	2023-24	2024-0000004906_F00008	Non-Reconciliation of Receipt with Bank statements and less deposited.	2,958,764
39.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00033	Irregular expenditure on procurement of software	2,897,130
40.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00032	Irregular expenditure on procurement of furniture by splitting	2,734,086
41.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00029	Irregular expenditure on Electronic Communication	2,598,775
42.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00005	Irregular purchase of office stationery, computer stationery and printing	2,449,846
43.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00035	Irregular expenditure on Repair of Transport	2,213,180
44.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00025	Irregular procurement of IT. Equipment	1,791,140
45.	Lahore Arts Council	2023-24	2024-0000004906_F00006	Non-verification of GST invoices and filing of Return	1,649,862
46.	Lahore Arts Council	2023-24	2024-0000004906_F00002	Poor auction of Canteen/Cafeteria/Service Counter/Tuck shop, Recovery thereof	1,550,000
47.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00038	Irregular expenditure on purchase of POL for Generators	1,428,961
48.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00039	Unauthorized payment due to purchase of goods from incorrect head of accounts	1,405,822
49.	Lahore Arts Council	2023-24	2024-0000004906_F00017	Split up of Expenditure to avoid Competitive Bidding	1,318,821
50.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00042	Irregular expenditure for stay in hotels	1,227,135
51.	Lahore Arts Council	2023-24	2024-0000004906_F00018	Irregular payment of pending liability	1,164,054
52.	Lahore Arts Council	2023-24	2024-0000004906_F00015	Excessive Consumption of POL than prescribed limit	1,037,060
53.	Punjab Council of	2023-24	2024-0000005563	Misclassification of expenditure from	898,814

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Arts		_F00017	incorrect head of account	
54.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00018	Irregular hiring of office buildings on lease and non-withholding of stamp duty	780,000
55.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00036	Irregular expenditure on Purchase of Tyre	773,372
56.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00004	Un-justified hiring of legal consultant	700,000
57.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00009	Loss due to unjustified payment of POL and repair on vehicle	690,682
58.	Punjab Council of Arts	2023-24	2024-0000005563_F00009	Non-verification of GST invoices and filing of Return	633,078
59.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00003	Un-justified provision of Grant in aid to well off journalist as financial aid	500,000
60.	Lahore Arts Council	2023-24	2024-0000004906_F00019	Loss to Govt. Due to Non-disposal of Condemned/Off Road Vehicle	500,000
61.	Punjab Council of Arts	2023-24	2024-0000005563_F00003	Loss to Government due to Non-recovery of Pay & Allowance	418,204
62.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00037	Non disposal of unserviceable bikes and condemned stock resulting loss to Government	400,000
63.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00008	Loss due to unjustified payment of POL and repair on vehicle	328,137
64.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00006	Irregular hiring of consultants	318,556
65.	Punjab Council of Arts	2023-24	2024-0000005563_F00012	Less Deduction of Stamp Duty and PST	178,155
66.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00041	Miscellaneous Observations due to poor Internal Controls	176,351
67.	Punjab Council of Arts	2023-24	2024-0000005563_F00019	Doubtful Expenditure due to Improper maintenance of Log Books	165,222
68.	Secretary, Information and Culture Department,	2022-23	2024-0000000742_F00006	Non/less deduction of 5% HR	126,384

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore				
69.	Lahore Arts Council	2023-24	2024-0000004906_F00005	Less Deduction of Stamp Duty and PST	97,409
70.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00019	Recovery of Conveyance Allowance drawn during Leave and in-spite of allotment of Govt. Vehicles	92,064
71.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00020	Excess use of POL than Ceiling	80,325
72.	Lahore Arts Council	2023-24	2024-0000004906_F00025	Non-Deduction of Conveyance Allowance	66,024
73.	Secretary, Information and Culture Department, Lahore	2022-23	2024-0000000742_F00012	Miscellaneous irregularities/systemic error	0
74.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00012	Non achievement of objectives/goals of the Project in true spirit	0
75.	Punjab Council of Arts	2023-24	2024-0000005563_F00013	Non-finalization of cost/value of burnt items (furniture, equipment etc.) and record regarding exp	-
76.	Punjab Council of Arts	2023-24	2024-0000005563_F00015	Loss due to stoppage of construction work of Open-air Theater & Auditorium at Jinnah Garden.	-
77.	Lahore Arts Council	2023-24	2024-0000004906_F00023	Irregular award of additional charge beyond admissible period	-
78.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00006	Undue favoritism to advertising agencies due to no criteria, rules & regulations for giving volume of business to Advertising Agencies	-
79.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00008	Irregular payment to advertising agencies and newspapers	-
80.	Lahore Arts Council	2023-24	2024-0000004906_F00026	Irregular appointment on adhoc basis	979,200
81.	Lahore Arts Council	2023-24	2024-0000004906_F00003	Undue retention of heavy amount in Bank Account	9,789,225
82.	Director General Public Relations, Lahore	2022-23	2024-0000001357_F00011	Whereabouts of the fixed assets was not known to audit	11,550,000
83.	Lahore Arts council	2023-24	2024-0000004906_F00004	Irregular expenditure incurred for repair of building and organizing	54,471,467

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				exhibition & program	
84.	Punjab Council of Arts	2023-24	2024-0000005563_F00004	Irregular expenditure incurred for organizing Punjab Arts and Crafts/Culture Expo 2023	9,702,100
85.	Punjab Council of Arts	2023-24	2024-0000005563_F00005	Irregular expenditure on All Punjab Muqabla -E-Mausiqui (a talent hunt Program) activities	2,202,486
86.	Executive Director Punjab Council of Arts Lahore	2023-24	2024-0000005563_F00007	Inadmissible creation of posts without concurrence of Finance Department	-
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT					
1.	Advocate General Punjab	2022-24	2024-0000005516_F00009	Irregular Repair of furniture, plant & machinery and transport	9,245,961
2.	Advocate General Punjab	2022-24	2024-0000005516_F00010	Irregular consumption of POL of vehicles	5,548,798
3.	Advocate General Punjab	2022-24	2024-0000005516_F00011	Expenditure exceeded to budgetary provisions	196,654,948
4.	Advocate General Punjab	2022-24	2024-0000005516_F00012	Non-surrender of savings within stipulated time	139,017,895
5.	Advocate General Punjab	2022-24	2024-0000005516_F00013	Inadmissible Expenditure on the Provision of Telecom and Data Services to Government/Public Sector	16,254,038
6.	Advocate General Punjab	2022-24	2024-0000005516_F00014	Irregular payment of Financial Assistance and Leave encashment	14,126,600
7.	Advocate General Punjab	2022-24	2024-0000005516_F00015	Non verification of educational documents	-
8.	Advocate General Punjab	2022-24	2024-0000005516_F00016	Irregular payment of pending liability	260,553
9.	Advocate General Punjab	2022-24	2024-0000005516_F00018	Misclassification of expenditure of POL	1,106,654
10.	Advocate General Punjab	2022-24	2024-0000005516_F00019	Defective maintenance of cash book	68,967,661
11.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00006	Irregular payment of media advertisement without work order and approval	1,189,855
12.	Secretary, Government of the Punjab, Law &	2022-24	2024-0000003793_F00007	Loss to government due to non/less deduction of Income Tax	750,393

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Parliamentary Affairs, Lahore				
13.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00013	Un-authorized drawl of cash	210,418
14.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00014	Inadmissible expenditure on the provision of telecom and data services	413,991
15.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00015	Non-deduction of stamp duty	223,659
16.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00016	Irregular procurement of items having Single vendor without market rate analysis	762,157
17.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00017	Non-forfeiture of security deposit for non-observance of contract agreement	242,240
18.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00020	Irregular misclassification of expenditure using incorrect Head of Account	1,654,522
19.	District Attorney, Lahore	2017-24	2024-0000005265_F00002	Loss to Government due to Non-recovery of Pay & Allowance, Recovery thereof	2,322,700
20.	District Attorney, Lahore	2017-24	2024-0000005265_F00003	Loss of resources due to weak internal and financial controls.	-
21.	District Attorney, Lahore	2017-24	2024-0000005265_F00004	Irregular payment of pending liability	4,013,146
22.	District Attorney, Lahore	2017-24	2024-0000005265_F00005	Lapse of Funds Due to Non-surrendering of Savings	6,879,384
23.	District Attorney, Lahore	2017-24	2024-0000005265_F00006	Excess Expenditure Than Budget Allocation	224,324
24.	District Attorney, Lahore	2017-24	2024-0000005265_F00007	Non-verification of GST invoices and filing of Return	475,866
25.	District Attorney, Lahore	2017-24	2024-0000005265_F00008	Non verification of the educational qualification certificates of the staff	-
26.	District Attorney, Lahore	2017-24	2024-0000005265	Loss to Govt. Due to Non-disposal of	66,500

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00009	Condemned items	
27.	District Attorney, Lahore	2017-24	2024-0000005265_F00010	Loss to Government due to Non-recovery of Pay & Allowance (C.A.)	134,427
28.	District Attorney, Lahore	2017-24	2024-0000005265_F00011	Irregular expenditure incurred for repair of machinery, equipment and transport	312,755
29.	District Attorney, Lahore	2017-24	2024-0000005265_F00012	Irregular expenditure incurred for stationery and printing	626,712
30.	District Attorney, Lahore	2017-24	2024-0000005265_F00013	Irregular expenditure incurred under head for other & Cost of other store	400,094
31.	District Attorney, Lahore	2017-24	2024-0000005265_F00014	Pending Court Cases of District Attorney, Lahore	-
32.	District Attorney, Lahore	2017-24	2024-0000005265_F00015	Non-Reconciliation of Expenditure Statements and deviation	273,160
33.	District Attorney, Lahore	2017-24	2024-0000005265_F00016	Unauthorized payment of Honoraria to the Staff and Recovery	320,420
34.	District Attorney, Lahore	2017-24	2024-0000005265_F00017	Excess drawl of Travelling allowance Recovery thereof.	10,000
35.	Advocate General Punjab	2022-24	2024-0000005516_F00003	Irregular engagement of daily wage and contingent paid staff	2,793,331
36.	Advocate General Punjab	2022-24	2024-0000005516_F00006	Irregular payment of TA/DA	12,155,142
37.	Advocate General Punjab	2022-24	2024-0000005516_F00002	Procurement of various items without tender.	46,284,581
38.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00003	Irregular award of contract without receipt of prescribed performance guarantee	2,786,585
39.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00005	Irregular obtaining of CDRs instead of Bank Guarantees	3,181,010
40.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00011	Loss to government for expensive procurement due to scrapping of procurement in previous year despit	2,680,000
41.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00021	Mis-procurement of items by splitting the indent despite exceeding of the amount of tenderable limit	1,772,530

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
42.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00023	Unjustified expensive procurement due non-conduct of market rate analysis	3,161,985
43.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00027	Mis-procurement of repair items by splitting the indent with management of invoices amount	16,235,297
44.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00024	Doubtful skipping of replaced auto parts in auction process	26,601,944
45.	Secretary, Government of the Punjab, Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00012	Irregular expenditure on entertainment and excess payment of rates by exceeding the	8,954,155
46.	Advocate General Punjab	2022-24	2024-0000005516_F00008	Irregular expenditure on account Entertainment	1,005,016
47.	Secretary Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00025	Irregular drawl of POL without maintenance of log books	17,903,041
48.	Secretary Law & Parliamentary Affairs, Lahore	2022-24	2024-0000003793_F00028	Irregular repair of transport	5,451,459
49.	Advocate General Punjab	2022-24	2024-0000005516_F00001	Less deduction of Income Tax, PST and GST was made	1,952,815
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT					
1.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00001	Un-Authorized Payment of Fixed Daily Allowance	446,129
2.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00002	Non-deduction of Benevolent Fund and Group Insurance After Regularization and Induction in Livestock	8,383,199
3.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00003	Irregular Payment of Subsidy to Farmers by Cash/Bearer Cheques	10,191,500
4.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00004	Irregular Purchase of Vaccine	34,411,383
5.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00006	Non-recovery of Pension Share from Defunct Zila Council	74,547,165
6.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00007	Non-Deposit of Undisbursed Subsidy Amount into Govt. Treasury	611,505
7.	Additional Director	2019-23	2024-	Irregular Payment of	364,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Livestock Attock		0000001356_F00009	Subsidy Y Registration of Over Age Calves in Violation of Pc-	
8.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00010	Miscellaneous Irregularities/Systemic Errors	-
9.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00005	Non-Payment of Feeding Charges to Concerned Farmers	1,318,263
10.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00006	Irregular Expenditure on Procurement of Medicine	91,897,967
11.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00008	Non-verification of Fee Challahs Deposited for Registration and Renewal of Licenses	1,476,000
12.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00010	Non-forfeiture of Security Against Non-Replacement of Medicine & Unauthorized Deposited Performance Security	1,475,000
13.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00011	Non-disposal of Physical Stock	-
14.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00012	Consumption of Pol Beyond Prescribed Ceiling	1,249,502
15.	Director Livestock DG Khan	2021-23	2024-0000000780_F00005	Non-deposit of Unspent Balance of Subsidy Lying in Bank Account	547,059
16.	Director Livestock DG Khan	2021-23	2024-0000000780_F00010	Mis-Use of Pol Budget	498,181
17.	Director Livestock DG Khan	2021-23	2024-0000000780_F00012	Doubtful Maintenance of Vehicle Under Head A13001	150,839
18.	Director Livestock DG Khan	2021-23	2024-0000000780_F00013	Irregular Purchase Under Head A13001 Without Quotation	148,340
19.	Director Livestock DG Khan	2021-23	2024-0000000780_F00014	Non-retrieval of Store Stock Items	185,200
20.	Director Livestock DG Khan	2021-23	2024-0000000780_F00016	Non-surrendering of Unspent Balances	3,785,203
21.	Director Livestock DG Khan	2021-23	2024-0000000780_F00017	Excess Expenditure Than Budget Allocation	464,025
22.	Director Livestock DG Khan	2021-23	2024-0000000780_F00025	Doubtful Purchase of Medicine	1,010,000
23.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00004	Unauthorized Posting of 34 officers/officials on Attachment Basis	28,031,700
24.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00005	Irregular Procurement Through Tendering Process	3,550,113

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
25.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00006	Less Achievement of Revenue Targets	195,700,000
26.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00007	Non-assessment of Impact of The Completed Projects towards Enhancement in Production of Livestock	-
27.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00008	Unlawful Retention of Vehicle on Pool and Consumption of 3138-Liter Pol	784,500
28.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00009	Excess Use of Pol Than Prescribed Ceiling	220,500
29.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00010	Irregular Procurement Under Heading Entertainment	499,684
30.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00011	Doubtful Repair of Machinery and Equipment	759,669
31.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00012	Shortage of Postage Stamps	239,200
32.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00005	Overpayment of Remuneration for Evening Classes to Teachers Without Fulfilling Their Morning Work load	3,419,328
33.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00013	Non-recovery of Fee from The Students	2,697,785
34.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00018	Loss Due to Leakage of Milk During Supply from UVAS Ravi Campus Pattoki to Main Campus	1,061,200
35.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00022	Loss Due to Non-Deduction of Conveyance Allowance Using official Vehicles	278,500
36.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00023	Irregular Accumulation of Profit Accrued on investment of Endowment Fund Payment Without incurring E	121,754,058
37.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00025	Non-recovery of Electricity Charges from Residents of Accommodations at Ravi Campus at Pattoki	178,816
38.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00027	Non-recovery of Price of Tender Documents at Prescribed Rates	158,348
39.	V.C UVAS, Lahore	2022-23	2024-0000000770	Loss Sustained Due to Sale of Pure Milk at	41,424,811

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00028	Considerably Less Than Market Rate	
40.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00029	Irregular Payment on Account of Consultancy Services to Tech Zone Consultant	919,808
41.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00030	Irregular Cost Overrun Payment Than Pc-I incurred on Payment of Vehicles	4,044,000
42.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00031	Irregular Payment on Refreshment in Training	730,750
43.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00001	Loss to Government Due to Theft of Miscellaneous Items	852,000
44.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00003	Misclassification of Expenditure	228,550
45.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00004	Objectives Were Not Followed on Which Were Established.	-
46.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00005	Lapse of Funds Due to Non-Surrendering of Savings	179,887
47.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00006	Excess Expenditure Than Budget Allocation	1,024,250
48.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00007	Non-auction of Dry Fallen Trees	500,000
49.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00008	Irregular Expenditure Without Tenders	1,257,460
50.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00009	Non-auction of Used Parts of Machinery & Equipment	300,000
51.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00010	Non-Verification of Sales Tax invoices	144,366
52.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00011	Purchase of Plants from Private Nursery instead of forest Department, Government of The Punjab	231,100
53.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00012	Loss to Government Due to Non-cultivation of Land.	-
54.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00013	Monthly Post Audit of Salaries Was Not Conducted.	-
55.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00006	Irregular Procurement of Fertilizer and Weedicide/Pesticide	46,020,744
56.	Director Livestock	2020-23	2024-	Non-recovery of HRA	274,440

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Production Research, Okara		0000000779_F00019	and 5% Maintenance Charges	
57.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00021	Less Deduction of Withholding income Tax on Auction of Cattles from Non-Filers	183,050
58.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00022	Non-Recovery of Outstanding Bachelor Hostel Dues	189,000
59.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00023	Recovery on Account of Payment of Unauthorized Personal Allowance	135,780
60.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00024	Non-achievement of Project Targets	-
61.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00027	Deviation from Core Objective and Research Work Not Carried Out	-
62.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00028	Distribution of 438 Kg Super Mobasa and 7280 Kg Rhod Grass and Seed to Farmers.	-
63.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00029	Non-appointment on Key Post.	-
64.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00030	Non-deposit of Tender Fee into Govt. Treasury and Cashier Retained of Hard Cash for Months	99,700
65.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00031	Non-Recovery of Sale Proceeds of Seeds from Other Departments	107,180
66.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00032	Doubtful Consumption of Pol	-
67.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00033	Non-Submission of Data of GST for Verification on Purchase	4,307,770
68.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00034	Irregular Excess Expenditure Than Budget Allocation	3,935,670
69.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00035	Non-Surrendering of Savings of Government Grants	333,770,948
70.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00001	Irregular Expenditure on Purchase of Other	1,267,393
71.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00003	Non-deposit of Poultry Amount	790,200
72.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00004	Improper Maintenance of Log Books and History Sheets	3,528,969
73.	Additional Director	2019-23	2024-	Irregular Payment of	12,584,471

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Livestock Sheikhpura		0000001558_F00005	Subsidy to Farmers by Cash/Bearer Cheques	
74.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00006	Un-Authorized Payment of Fixed Daily Allowance	330,000
75.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00007	Non-Deposit of Undisbursed Subsidy Amount into Govt. Treasury	3,301,236
76.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00008	Non-recovery of Pension Share from Defunct Zila Council	30,536,024
77.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00009	Irregular Purchase of Vaccine	116,739,606
78.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00010	Unauthorized Payment of Conveyance Allowance and Fixed TA During Leave Period	183,417
79.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00011	Unauthorized Payment from incorrect Head of Account	314,976
80.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00012	Irregular Expenditures on Purchase of Drug and Medicine and Splitting by Violating Ppra	799,122
81.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00013	Irregular Expenditure on Electricity and Pol	993,740
82.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00014	Irregular Expenditure on Purchase of Lubricants	146,302
83.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00015	Irregular Expenditure on Purchase of Pol	133,846
84.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00017	Irregular Payment of Salaries Due to Shifting of Headquarter	16,534,323
85.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00018	Non-submission of Monthly Return of Sales Tax to The Collector	251,592
86.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00019	Irregular Expenditure on Repair of Buildings	840,447
87.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00020	Irregular Payment of Transportation	191,000
88.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00021	Inefficient Utilization of Funds	4,376,810
89.	Additional Director Livestock Sheikhpura	2019-23	2024-0000001558_F00022	Excess Expenditure Than Budget Allocation	1,013,788
90.	Additional Director Livestock	2019-23	2024-0000001558	Loss Due to Non-Auction of Used Mobil	68,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Sheikhupura		_F00023	Oil	
91.	Additional Director Livestock Sheikhupura	2019-23	2024-0000001558_F00024	Approved List of Vehicles Not Provided	-
92.	Additional Director Livestock Sheikhupura	2019-23	2024-0000001558_F00025	Non-maintenance of Assets Register	-
93.	Additional Director Livestock Sheikhupura	2019-23	2024-0000001558_F00026	Non-verification of Educational Certificates from Respective BISE/University	-
94.	Additional Director Livestock Sheikhupura	2019-23	2024-0000001558_F00027	Improper Maintenance of Service Books	-
95.	Additional Director Livestock Sheikhupura	2019-23	2024-0000001558_F00028	Schedule of Payment Not Available/Produced	-
96.	Additional Director Livestock Sheikhupura	2019-23	2024-0000001558_F00029	internal Audit Not Carried Out	-
97.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00005	Non-Deduction of Conveyance and Fixed Travelling Allowance	460,861
98.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00006	Irregular Mode of Payment Through DDO	5,723,718
99.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00007	Irregular Payment of Pending Liability	66,454,608
100.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00009	Unverified Disbursement of Pension to Retired Pensioners of Zila Council	1,086,072
101.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00010	Non-achievement of Desired Results of Artificial insemination	-
102.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00011	Anticipating Savings Not Surrendered/Lapse of Funds	3,255,780
103.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00012	Expenditure in Excess of Available Budget	386,255
104.	Additional Director Livestock Muzaffargarh	2020-23	2024-0000001551_F00013	Variation/Difference in Cash Book Balance as Compared to Bank Balance	906,444
105.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00003	Irregularities Pertaining to Funds of Customization Allocated in 2021-23	500,000
106.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00004	Irregular Distribution of Assets Amounting	1,442,000
107.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358	Irregular Hiring of Contingent Paid Staff	1,219,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00005	Amounting	
108.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00006	Irregular Payment of Subsidy to Farmers by Cash/Bearer Cheques	14,582,000
109.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00007	Non-Deposit of Undisbursed Subsidy Amount into Govt. Treasury	419,800
110.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00008	Unauthorized Payment of Fixed Daily Allowance	574,000
111.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00009	Non-deduction of Benevolent Fund, GP Fund and Group insurance After Regularization and induction in	12,691,000
112.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00011	Utilization of Medicine Without Batch No. and DTL Reports	54,953,158
113.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00012	Non-Surrendering of Saving of Budget Grant	6,238,594
114.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00013	Expenditure Over and Above the Budget Allocation	2,300,291
115.	Additional Director Livestock Attock	2019-23	2024-0000001356_F00005	Utilization of Medicine Without Batch No. and DTL Reports	34,411,383
116.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00001	Substandard Medicine Not Yet Recovered and Action Not Taken Against the Defaulters	2,103,750
117.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00003	Recovery of Overcharging of Rates of Medicine by The Vendors	805,943
118.	Director Livestock Bahawalpur	2022-23	2024-0000001522_F00009	Unjustified/Irregular Purchase of Medicine on The Single Bidder Without Comparison Market Price	48,174,854
119.	Director Livestock DG Khan	2021-23	2024-0000000780_F00002	Unauthorized Allotment of Accommodations and Less Deduction of Penal Rent	660,821
120.	Director Livestock DG Khan	2021-23	2024-0000000780_F00006	Non-completion of Construction of Livestock Complex in Dera Ghazi Khan Due to Poor Monitoring and Evaluation	132,316,000
121.	Director Livestock DG Khan	2021-23	2024-0000000780_F00008	Recovery on Account of Stamp Duty and non-Verification of GST	153,005
122.	Director Livestock DG Khan	2021-23	2024-0000000780_F00009	Irregular Drawl of Tars	662,090

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
123.	Director Livestock DG Khan	2021-23	2024-0000000780_F00011	Bogus Drawl of Ta	197,358
124.	Director Livestock DG Khan	2021-23	2024-0000000780_F00015	Unjustified Purchase of Various Items Without Immediate Requirement	50,555,500
125.	Secretary L&DD, Lahore	2022-23	2024-0000000778_F00013	Irregular Expenditure on Repairs of Vehicles	2,688,806
126.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00003	Non-Obtaining of Funds from Government of The Punjab	26,891,849
127.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00012	Non-Adjustment of Advances	16,135,354
128.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00014	Unjustified Deployment/Posting of Resident Auditors on Deputation	-
129.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00015	Irregularities in Collection and Depositing of Receipts/Undue Retention of Cash	426,309,784
130.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00016	Irregular Placement of Funds with Other Commercial Banks instead of Bank of Punjab	397,343,665
131.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00019	Non-Recovery of Unauthorized Deduction of Withholding Tax	6,020,798
132.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00021	Irregular Expenditure on Security Services	28,776,391
133.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00024	Over Payment of Conveyance Allowance Due to Residing in Work Premises	905,000
134.	V.C UVAS, Lahore	2022-23	2024-0000000770_F00026	Less Recovery of Electricity Charges Due to Non-installation of Separate Meters	2,037,139
135.	Manager Fine Wool Sheep Farm 205/TDA Bhakkar	2014-23	2024-0000001349_F00002	Irregular Mode of Payment	2,510,994
136.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00005	Irregular Payment of Conveyance Allowance to The LPRI Residents	4,394,821
137.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00009	Irregular Tendering Process for Repair of Transport	6,892,393
138.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00014	Less Deduction of Taxes	1,346,775
139.	Director Livestock Production Research,	2020-23	2024-0000000779	Irregular Expenditure Under Head Exhibitions	4,333,850

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Okara		_F00016	and Fairs	
140.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00017	Irregular Mode of Payment Through DDO	14,390,999
141.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00025	Irregular Payment of Travelling Allowance and Recovery Thereof Amounting	343,725
142.	Director Livestock Production Research, Okara	2020-23	2024-0000000779_F00026	Loss Due to Unjustified Retention of Vehicle in General Pool	955,000
143.	Additional Director Livestock Bhakkar	2019-23	2024-0000001551_F00003	Irregular Procurement Through Quotation	3,933,753
144.	Additional Director Livestock Bhakkar	2019-23	2024-0000001551_F00008	Untimely/Irregular Purchase Without Immediate Requirement	1,648,162
145.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00001	Unjustified Expenditure from Budget of "Provision of Support Services to The Livestock Farmers	14,785,000
146.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00002	Misuse of Vehicle Resulting Compromising on The Basic Objectives of Pc-1	7,212,000
147.	Additional Director Livestock Bhakkar	2019-23	2024-0000001358_F00010	Non-recovery of Pension Share from Defunct Zila Council	84,609,000
148.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00004	Irregular expenditure on others and cost of others by splitting up the indent	503,614
149.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00005	Irregular expenditure on stationery and computer stationery by splitting up the indent	538,375
150.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00006	Irregular expenditure on repair of transport by splitting up	2,097,573
151.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00007	Unjustified demand of budget and lapse of funds	49,822,380
152.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00008	Non framing of Policies, objectives, Rules and Regulations	-
153.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00009	Non-recovery of conveyance allowance during leave period	128,906
154.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00010	Un-authorized consumption of POL over and above prescribed limit	1,514,987
155.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00011	Un-authorized expenditure due to retention of vehicles by officers beyond entitlement	2,790,396

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
156.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00012	Un-authorized retention of official vehicles by Administrative Department and Minister office	1,767,053
157.	ADL, Faisalabad	2019-24	2024-0000003930_F00006	Irregular mode of payments	19,842,500
158.	ADL, Faisalabad	2019-24	2024-0000003930_F00007	Irregular purchase of vaccine	150,710,457
159.	ADL, Faisalabad	2019-24	2024-0000003930_F00008	Non recovery of pension share from defunct Zila council	41,459,844
160.	ADL, Faisalabad	2019-24	2024-0000003930_F00009	Irregular expenditure on purchase of ultrasound machine from revenue grant	708,000
161.	ADL, Faisalabad	2019-24	2024-0000003930_F00011	Loss due to placement of funds in current account	11,414,766
162.	ADL, Faisalabad	2019-24	2024-0000003930_F00015	Unjustified payment of pending liability	4,765,775
163.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00003	Loss to Government due to less achievement of Revenue Targets	46,385,223
164.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00006	Non-recovery of inadmissible Pay and Allowances	93,120
165.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00007	Non-recovery/adjustment of overpaid pay and allowances	601,483
166.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00008	Non-reconciliation of expenditure with Accountant General Punjab	29,682,156
167.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00009	Irregular expenditure on purchase of tyres	249,656
168.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00014	Non-adjustment of advance drawl under object/A03807-POL	691,000
169.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00015	Non-submission of PC-4 of completed annual development schemes	664,078,000
170.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00017	Non completion of Tasks Assigned to PITB	-
171.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00018	Pendency in respect of court cases and in respect of pension, disciplinary and complaints cases etc.	-
172.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00019	Weak Assets Management, Financial and supervisory controls	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
173.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00020	Non-verification of GST deposits	312,038
174.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00002	Unjustified drawl of electricity charges	19,979,000
175.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00023	Complaint regarding non-providing of vaccination services by the Livestock and Dairy Development Department	-
176.	Additional Director Livestock, Vehari	2019-24	2024-0000003291_F00011	Doubtful expenditure on work site CVH, Danewal and residences under the scheme	-
177.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00004	Loss to Government due to non-achievement of income Target	38,144,791
178.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00007	Loss to Government due to non-achievement of wheat targets	4,482,270
179.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00011	Loss to Government due to sale of milk at low rates at LES Bahadamagar Farm	24,809,665
180.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00013	Irregular expenditure on procurements of ingredients for Anmol Wanda	968,269,002
181.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00014	Irregular expenditure on repair of transport	9,817,822
182.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00015	Irregular award of contract to favorite contractors	57,984,210
183.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00016	Loss to Government due to shortage of wheat straw	716,535
184.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00017	Non write off loss of died animals from competent authority	1,263,450
185.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00018	Poor management of Dairy and agriculture sections	-
186.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00019	Irregular expenditure on purchase of Pesticides, seeds and fertilizer	15,901,096
187.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00020	Irregular expenditure on purchase of medicines, pesticides, fertilizer, seeds and others by splitting up	8,556,731
188.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00021	Irregular expenditure on repair of office buildings	612,386
189.	Superintendent,	2019-24	2024-0000003798	Irregular mode of payments	6,066,662

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Bahadumagar, Okara		_F00022		
190.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00023	Recovery from accused nominated in FIRs	499,000
191.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00024	Poor farm management at LES Bahadamagar livestock Farm	-
192.	ADL, Okara	2020-24	2024-0000004887_F00004	inefficient Utilization of Funds	4,072,434
193.	ADL, Okara	2020-24	2024-0000004887_F00005	Excess expenditure than budget allocation	2,062,761
194.	ADL, Okara	2020-24	2024-0000004887_F00006	Unauthorized payments from incorrect head of accounts	59,081
195.	ADL, Okara	2020-24	2024-0000004887_F00008	Loss to Government due to non-payment of token tax of vehicle	30,015
196.	ADL, Okara	2020-24	2024-0000004887_F00009	Unauthorized payments of integrated Allowance	88,794
197.	ADL, Okara	2020-24	2024-0000004887_F00012	Poor governance due to running of Civil Veterinary Dispensaries (CVD) without posting of Veterinary	-
198.	ADL, Okara	2020-24	2024-0000004887_F00013	Non deposit of receipts of Sahulat Centers into Government Treasury	19,044,620
199.	ADL, Okara	2020-24	2024-0000004887_F00015	Registration of under and overage calves	-
200.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00002	Loss to due to sale of standing wheat crop in less price instead of selling on govt. rate	344,521
201.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00004	Loss due to excess storage of wheat seed for next year's cultivation	308,000
202.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00005	Non disposal of off road and condemned vehicles	-
203.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00007	Non-recovery of late delivery charges	117,376
204.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00012	Irregular mode of payments in name of DDO	2,389,820
205.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00013	Lapse of funds due to non-surrendering of savings	38,593,746
206.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00014	Excess expenditure over and above the budget allocation	8,233,193
207.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797	Misclassification of expenditure	419,519

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00015		
208.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00016	Non-verification of treasury challans	204,470,577
209.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00017	Irregular expenditure on procurement of security cameras	210,027
210.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00021	Non obtaining of write off sanction of mortality of animals	233,520
211.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00022	Unjustified payment of arrears of electricity charges and low power factor penalty	126,177
212.	ADL, Vehari	2019-24	2024-0000003291_F00002	Loss due to placement of funds in current account	15,471,137
213.	ADL, Vehari	2019-24	2024-0000003291_F00004	Irregular mode of payment through DDO instead of direct payment	18,337,920
214.	ADL, Vehari	2019-24	2024-0000003291_F00005	Unauthorized payment of pending liability	37,217,567
215.	ADL, Vehari	2019-24	2024-0000003291_F00006	Irregular expenditure on contingent paid staff	555,440
216.	ADL, Vehari	2019-24	2024-0000003291_F00007	Non recovery of stamp duty and taxes from the vendors	33,123
217.	ADL, Vehari	2019-24	2024-0000003291_F00008	Irregular expenditure on construction of building under the scheme	-
218.	ADL, Vehari	2019-24	2024-0000003291_F00012	inefficient utilization of funds resulting non-surrendering of savings	18,812,253
219.	ADL, Vehari	2019-24	2024-0000003291_F00013	Systemic Issues/General Weaknesses observed	-
220.	ADL, Vehari	2019-24	2024-0000003291_F00015	Non verification of renewal fee/receipts of Poultry Farms and Khal Wanda shops	370,000
221.	ADL, Vehari	2019-24	2024-0000003291_F00019	Inadequate service delivery to livestock farmers	-
222.	ADL, Faisalabad	2019-24	2024-0000003930_F00002	GP Fund deduction/recovery	1,590,000
223.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00016	Non-utilization of development funds	228,603,000
224.	Secretary, L&DD, Lahore	2023-24	2024-0000005119_F00022	Non-completion of repair work by the building department and non-utilization of development fund	4,988,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
225.	ADL, Okara	2020-24	2024-0000004887_F00002	Non recovery of pension share from defunct Zila council	33,926,944
226.	ADL, Okara	2020-24	2024-0000004887_F00011	GP Fund deduction/recovery	2,996,067
227.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00011	Unauthorized clearance of pending liability	31,576,317
228.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00019	Non-auction of 93,480 kg of wheat lying in store	9,114,300
229.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00020	Non-auction of dry and fallan trees	1,000,000
230.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00002	Loss to Government due to non-achievement of income Target	229,447,456
231.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00011	Irregular expenditure on Research Projects	423,058,000
232.	Additional Director Livestock, Okara	2020-24	2024-0000004887_F00014	Non reconciliation/variation of data uploaded on 9211 SPMS (Strengthening of Performance Management System)	-
233.	Director, Livestock Dera Ghazi Khan	2021-23	2024-0000000780_F00003	Unauthorised retention of Government vehicles at Secretary South Punjab office	17,185,780
234.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	2	Cost over-run caused by planning failure	881,356,509
235.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	3	Lack of strategy for infertile animals	
236.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	4	Death of sheep/goats before insurance	3,065,072
237.	Performance Audit Report on Poverty	2014-17	5	Utilization of training budget towards	3,045,405

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab			refreshment purposes	
238.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	6	Less achievement of target	
239.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	8	Non transparent procurement of animals during 2014-15	180,633,069
240.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	9	Non transparent procurement of animals during 2015-16	473,005,694
241.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	10	Non transparent procurement of animals during 2016-17	900,080,167
242.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	11	Non-deduction of taxes on payments of insurance premium and purchase of animals	7,844,836
243.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	13	Purchase of animals over and above the provision of PC-I	71,404,638
244.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	14	Unlawful purchase of cholistani cows from unauthorized supplier	13,539,582

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
245.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	15	Under weighted purchase of sheep/goats	7,598,513
246.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	20	Purchase of animals below required fixed ages	1,636,686
247.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	16	Purchase of medicine without recording shelf life	5,200,456
248.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	19	Utilization of medicine without batch numbers and standard DTL reports	2,010,268
249.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	17	Loss due to non-deduction of stamp duty	3,732,466
250.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	21	Lapse of funds due to non-surrendering of savings	12,443,000
251.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	22	Beneficiary/animal not found available during physical verification	0
252.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer	2014-17	23	Doubtful existence of animals	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	and sheep/goat in Punjab				
253.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	24	Sale of animals	0
254.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	25	Transfer of animals to other places	0
255.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	26	Distribution of animals to no-deserving women	0
256.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	27	High rate of mortality for small animals	0
257.	Performance Audit Report on Poverty alleviation on Poor Women through provision of Heifer and sheep/goat in Punjab	2014-17	29	Non-preparation of estimated annual recurring cost after completion of project	0
258.	Director, Livestock Production Research Institute (LPRI), Bahadumagar Okara	2020-23	2024-0000000779_F00011	Unjustified procurement of Anmol Wanda (Dairy Ration)	5,100,000
259.	Special Study Report on Land Management By L&DD Department	2014-18	4.1.1	Non achievement of targets	1,218,573,849
260.	Special Study Report on Land Management By L&DD Department	2014-18	4.2.3	Improper utilization of Government land	-
PLANNING AND DEVELOPMENT DEPARTMENT					
1.	DG Monitoring & Evaluation (P&D) Punjab	2022-23	2024-0000001285_F00013	Non-compliance of the Evaluation Committee Recommendations for the Projects	8,269,336,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
2.	Director General Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00002	In-efficient utilization of grants	132,032,492
3.	Punjab Social Protection Authority, Lahore	2022-23	2024-0000000781_F00014	Inefficient/Non utilization of funds	61,611,871
4.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore.	2022-23	2024-0000001537_F00007	Unauthorized retention of excess vehicles	51,452,959
5.	Director General Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00007	Un-justified payment of utility bills of shared building	21,079,258
6.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees	2022-23	2024-0000001286_F00017	Anticipating savings not surrendered/Lapse of Funds (PRMP & P&D Board)	11,389,587
7.	DG Monitoring & Evaluation (P&D) Punjab	2022-23	2024-0000001285_F00001	Misuse of public money in development projects without identification of procurement needs	8,760,000
8.	Under Secretary General P&D Board, PPP Cell Lahore	2022-23	2024-0000001542_F00004	Irregular hiring of building on rent	8,760,000
9.	Director General Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00009	Unjustified/irregular expenditure on account of POL	4,920,103
10.	Director General Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00008	Un-justified hiring of hotels	4,155,055
11.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees	2022-23	2024-0000001286_F00015	Loss due to unlawful retention of excessive vehicles in Pool	2,777,695
12.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees	2022-23	2024-0000001286_F00005	Irregular mode of payment through DDO in cash	1,970,608
13.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore.	2022-23	2024-0000001537_F00011	Irregular expenditure incurred on payment of pending liabilities	1,903,553
14.	Under Secretary General P&D Board,	2022-23	2024-0000001542_F00003	Expenditure over and above the budget allocation	1,418,960

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	PPP Cell Lahore				
15.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore	2022-23	2024-0000001537_F00012	Misclassification of expenditure	1,241,704
16.	Under Secretary General P&D Board, PPP Cell Lahore	2022-23	2024-0000001542_F00006	Irregular expenditure on POL due to improper maintenance of logbooks of Pool vehicles	1,063,000
17.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore	2022-23	2024-0000001537_F00006	Consumption of POL beyond prescribed ceiling	942,163
18.	Director General Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00004	Irregular expenditure on repair of vehicles-	932,753
19.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees	2022-23	2024-0000001286_F00019	Irregular expenditure on the provision of Telecom and Data Services to Government/Public Sector and less deduction of Income tax	602,932
20.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore	2022-23	2024-0000001537_F00001	Irregular appointments of contingent paid/daily wages staff and unauthorized mode of payment of salaries through manual bills	549,465
21.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore	2022-23	2024-0000001537_F00002	Irregular payments through DDO	515,601
22.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore	2022-23	2024-0000001537_F00010	Irregular/unauthorized use of POL in government vehicles received from development projects	372,505
23.	Project Management Unit P&D Lhr, Director General, Monitoring & Evaluation, Punjab, Lahore	2022-23	2024-0000001537_F00008	Irregular execution of IT Web Hosting Contract agreement with Punjab Information Technology Board (PITB) without open tendering process.	352,640
24.	Institutional Strengthening of P&D Board and Capacity Building of	2022-23	2024-0000001286_F00021	Irregular expenditure on POL by issuing emergency corporate cards	105,470

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Public Sector Employees				
25.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees	2022-23	2024-0000001286_F00020	Irregular payment of (30%) Social Security Benefits after regularization of contract, Recovery thereof.	81,126
26.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees	2022-23	2024-0000001286_F00016	Non-achievement of objectives/targets of the Project	-
27.	DG Monitoring & Evaluation (P&D) Punjab	2022-23	2024-0000001285_F00009	Non-evaluation of ADP schemes of government of the Punjab	-
28.	Under Secretary General P&D Board, PPP Cell, Lahore	2022-23	2024-0000001542_F00005	Non-determination of formalities of closure of project in PC-1	-
29.	Under Secretary General P&D Board, PPP Cell, Lahore	2022-23	2024-0000001542_F00007	Non-confirmation of GST deposit into Government Treasury by the DDO	-
30.	“Institutional Strengthening and Capacity Building of Public Sector Employees” (P & D Component)	2022-23	2024-0000001286_F00003	Expenditure on Entertainment, Stationery, purchase of Plant & Machinery, cost of other stores was incurred on quotation basis on those items which were already included in the Framework Contract.	8,830,996
31.	DG Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00005	Printing was got done without tender and without a justified situation of emergency.	1,972,772
32.	DG Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00006	Un-justified expenditure without immediate requirement	4,389,952
33.	Project “Institutional Strengthening of P&D Board and Public Sector Employees (PRMPU component)	2022-23	2024-0000001286_F00014	Unauthorized disbursement of salaries without settling up the Terms & Conditions	23,810,000
34.	DG Bureau of Statistics, Lahore	2022-23	2024-0000001535_F00003	Irregular payment of salaries due to shifting of headquarter	3,460,757
35.	PPP Cell (LZ 4509)	2022-23	2024-0000001542_F00001	Irregular Allocation and irregular expenditure	2,534,928,223
36.	CEO Punjab Social Protection Authority, Lahore	2023-24	2024-0000003932_F00012	Inefficient/Non utilization of funds	1,012,537,812

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
37.	CEO Punjab Social Protection Authority, Lahore	2023-24	2024-0000003932_F00015	Irregular expenditure on Repair of Transport	478,471
38.	CEO Punjab Social Protection Authority, Lahore	2023-24	2024-0000003932_F00020	Irregular Payments without Applying pre-audit checks	183,723,425
39.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.1.1	Irregular allocation of training funds not in accordance with ratio of population	
40.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.1.2	Suboptimal results for job placement.	
41.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.2.1	Irrational selection of trades for illiterate male and female trainees and expenditure	88,212,033
42.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.3.1	Imparting of dual trainings to one trainee and loss	6,289,038
43.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.3.2	Doubtful expenditure on training to individuals having age of more than 100 and 70 years and expenditure	99,686,769
44.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.3.3	Training for overseas employment was not imparted.	
45.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.3.4	Imparting of training to trainees without having national identity cards and expenditure	40,658,079
46.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.3.5	Non-developing a system for tracking of trainees after training and non-conducting of job placement study.	
47.	Performance Audit Report on Punjab Economic Opportunity Program	2010-16	4.3.6	Trainings without any economic benefit.	
48.	Institutional Strengthening of P&D Board and Capacity Building of Public Sector Employees (PRMPU Component)	2022-23	2024-0000001286_F00008	Unjustified expenditure on foreign master degree program/local master/M.Phil program of ineligible officer	120,698,713
49.	CEO Punjab Social Protection Authority, Lahore	2023-24	2024-0000003932_F00004	Non-deposit of profit earned on bank deposits into Government Treasury	151,417,655

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
POPULATION WELFARE DEPARTMENT					
1.	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00005	Irregular vesting of DDO powers to other officers not pertaining to the Scheme	-
2.	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00006	Irregular drawal of conveyance allowance despite allocation of Vehicle and excess drawal of TA/DA am	85,560
3.	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00008	Mis-procurement of items by avoiding tender despite exceeding tenderable limit	314,457
4.	Project Coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00009	Irregular expenditure on entertainment and loss due to excess payment of rates	4,826,359
5.	Project Coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00003	Irregular utilization of funds on print media without allocation in PC-I	3,012,543
6.	Project coordination Officer of ADP Scheme, Pre-Marital Counseling	2023-24	2024-0000004519_F00007	Rates paid in lot rather than item wise due to which excess payment of Rs. 179,878 made performance guarantee not claimed. CDR not got verified from bank	1,106,907
PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT					
1.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00006	Unjustified retention of significant amount outside Government Treasury/Bank account	300,000,000
2.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00009	Non recovery of Late Delivery Charges	127,421,881
3.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00011	Unauthorized drawl of Personal Allowance Recovery thereof	241,621
4.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00012	Recovery due to non-deposit of EOBI and Social Security Charges by Janitorial Contractor	880,456
5.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00013	Irregular prequalification of medicine firms on expired/tempered/no readable documents.	-
6.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00015	Non recovery of risk purchase, replacement of stock and forfeited performance security	5,698,252
7.	Director General	2022-23	2024-	Irregular acceptance of	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Health Services Punjab, Lahore		0000000772_F00018	grievance in three hundred ninety-one (391) items after due date	
8.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00019	Non transparent award of contract for purchase of Artemether + Lumefantrine Suspension	17,765,000
9.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00022	Unauthorized drawl of POL against vehicles that were not on sanctioned strength	727,449
10.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00026	Miscellaneous financial Irregularities and Weak internal controls	-
11.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00030	Irregular/Doubtful drawl of Daily Allowance	478,560
12.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00033	Irregular acquiring of warehouse on rental basis	150,000,000
13.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00034	Non-Surrendering of Saving of Budget Grant	889,790,024
14.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00035	Irregular accepting medicines below prescribed shelf-life limit and non-recovery of penalty charges	3,987,196
15.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00036	Irregular expenditure on Repair of Transport	8,201,186
16.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00011	Irregular purchases of "Glucometer Test Strips" & "Hemoglobin Test Strips"	32,900,000
17.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00012	Irregular purchases of "Tab. Flagyl 400mg (Metronidazole 400mg)"	68,646,056
18.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00014	Unauthorized payments from incorrect head of accounts	398,260
19.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00015	Irregular expenditure under electronic communication regarding provision of Internet Services	696,550
20.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00022	Acceptance of CDR instead of Bank Guarantee in violation of contract Agreement & PPRA Rules	216,901,246
21.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00023	Invalid/non-transparent pre-qualification process in violation of PPRA	3,408,998,775

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				clarification	
22.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00024	Inefficient Utilization of Funds	44,174,248
23.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00025	Excess expenditure than budget allocation	2,342,551
24.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00028	Irregular payments of Grant-in-Aid & Financial Assistances	1,762,294,764
25.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00030	Irregular procurement of Drugs & Medicines from Cost of Other Stores	18,485,000
26.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00032	Unauthorized payment of Computer Allowance	716,250
27.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00033	Irregular procurements due to splitting	799,365
28.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00034	Irregular acceptance of "old stamps papers" instead of "e-stamps papers" during prequalification	-
29.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00035	Non disposal of off-road vehicles.	1,700,000
30.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00036	Loss due to non-deduction of Conveyance Allowance using official vehicles	64,500
31.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00039	Irregular payments of transportation of goods to M/s TCS Logistics Pvt Ltd	202,500,395
32.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00040	Irregular payment of Pay & Allowances	47,310,095
33.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00007	Irregular payment of pending liability	6,546,030
34.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00015	Analysis of consumption of POL on generator with electricity bills	-
35.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00016	Irregular use of POL on generator	4,042,500
36.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00017	Irregular expenditure on Advertisement and Publicity	1,853,006

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
37.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00018	Irregular expenditure on printing and publication	15,567,640
38.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00019	Irregular expenditure on Purchase of IT equipment, Plant and Machinery, furniture & Fixtures	60,629,938
39.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00020	Inefficient utilizing of funds without immediate requirement	7,648,660
40.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00021	Breached canons of probity and propriety due to systemic errors.	2,015,760,803
41.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00006	Doubtful Expenditure on Repair & Maintenance of Transport.	5,166,009
42.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00008	Mis-Procurement due to Split Up to Avoid Advertisement/Calling Quotations.	3,142,452
43.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00012	Doubtful Drawl of TA/DA	828,996
44.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00014	Procurements above 50 million Not Reported to NAB.	2,607,805,000
45.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00015	Non-Constitution of Independent Grievance Redressal Committee in Procurements	2,317,600,000
46.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00016	Irregular Payment of Pending Liabilities.	336,918,112
47.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00017	Performance Guarantees Accepted in Violation of Contract Agreements.	18,018,000
48.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00018	Lapse of Funds due to Non-Surrendering of Savings.	4,173,144
49.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00019	Loss due to Non-Availing Discount Offered by Pak Telecom (Ufone).	600,000
50.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00020	Doubtful Payment of GST to Suppliers against Dateless GST Invoices.	501,742
51.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00021	Irregular Expenditure in Excess of the Budget Allocation.	425,084
52.	Director Health Services, EPI Punjab,	2023-24	2024-0000002750	Non-Auction of Used Mobil Oil.	126,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00022		
53.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00023	Drawl of Conveyance Allowance despite Allotment of Official Vehicles.	97,500
54.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00024	Signing of Contract on Stamp Paper of Lesser	32,175
55.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00025	Overpayment due to Overcharging of Rate by Filling Station.	12,185
56.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00026	Loss to Government due to Withholding Less Amount of GST	9,180
57.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00019	Loss due to Non-Recovery of Liquidated Damages	623,905
58.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00020	Irregular/Unauthorized Utilization of Non-Development Funds without Approval of Head Wise Budget	5,038,319,831
59.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00021	Lapse of Funds due to Non-Utilization/Surrendering of Savings	2,319,147,829
60.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00022	Creation of Pending Liabilities through Unauthorized Withholding of Payment to Service Providers	1,445,675,618
61.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00023	Doubtful Payment to Health Councils due to Non-Availability of Supporting Documents/Vouched Account	825,409,000
62.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00024	Non-Transparent Procurement by Accepting Defective Technical Bids-Irregular Expenditure	653,230,629
63.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00025	Non-Payment of Minimum Wages and Non-Deposit of EOBI and PESSI Contributions.	456,422,400
64.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00026	Non-Transparent Procurement/Doubtful Payment for Purchase & Installation of CCTV & Networking Items	262,731,380

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
65.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00027	Mis-Procurement of General Store Items due to Violation of Punjab Procurement Rules.	42,944,220
66.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00028	Irregular Payment of Pending Liabilities.	34,199,575
67.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00029	Non-Disposal of unserviceable/irreparable IT equipment.	766,000
68.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00030	Irregular/Unauthorized Payment of Mobile Billing Allowance.	711,329
69.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00031	Doubtful Payment of POL Charges for Rented Vehicles.	675,950
70.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00032	Non-Deduction of Mandatory Subscriptions from the Pay of Officers	529,917
71.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00033	Unauthorized Payment of Additional Charge Allowance	504,000
72.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00034	Loss due to Non-Return of Official Laptops	169,600
73.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00035	Loss to Government due to Non-Recovery of Pay in lieu of One Month Notice	145,000
74.	TB Control Program in Punjab	2023-24	2024-0000004510_F00002	Irregular procurement of chemicals of Drugs & Medicines from Cost of Other Stores.	43,487,500
75.	TB Control Program in Punjab	2023-24	2024-0000004510_F00007	Irregular expenditure on Advertisement and Publicity	2,349,980
76.	TB Control Program in Punjab	2023-24	2024-0000004510_F00008	Inefficient utilizing of printing & publication materials.	2,258,486

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
77.	TB Control Program in Punjab	2023-24	2024-0000004510_F00009	Poor function of TB Control program to inefficient utilizing of Vehicles.	6,500,000
78.	TB Control Program in Punjab	2023-24	2024-0000004510_F00010	Inadmissible payment of non-practicing allowance and conveyance allowance.	726,660
79.	TB Control Program in Punjab	2023-24	2024-0000004510_F00011	Non/less recovery of taxes.	614,687
80.	TB Control Program in Punjab	2023-24	2024-0000004510_F00012	Breached canons of probity and propriety due to systemic errors.	87,684,920
81.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00004	Irregular acceptance of Grievances by unauthorized Person/Officers for prequalification for supply of Drugs, Medicines, Medical & Surgical Devices	16,000,000,000
82.	TB Control Program in Punjab	2023-24	2024-0000004510_F00004	Irregular acceptance of Grievances by unauthorized Person/Officers for prequalification for supply	383,411,530
83.	Secretary, Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000004902_F00008	Irregular repair of vehicles, plant & machinery and furniture	51,991,529
84.	Director Health Services (EPI)	2023-24	2024-0000002750_F00007	Unjustified issuance of 100 android tablets	4,895,000
85.	Project Management Unit (PMU), Primary & Secondary Healthcare Department	2023-24	2024-0000003286_F00008	Blockage of capital & imprudent expenditure on services	210,374,754
86.	Directorate General Health Services, Punjab Lahore	2023-24	2024-0000002761_F00021	Late deposit of receipts into Government Treasury	2,030,235
87.	Project Management Unit (PMU), Primary & Secondary Healthcare Department	2023-24	2024-0000003286_F00015	Unjustified/unauthorized expenditure on hiring of private vehicles	19,670,503
88.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00018	Non/Less Deduction of Income Tax	10,587
89.	Secretary, Primary & Secondary Healthcare	2023-24	2024-0000004902_F00006	Irregular / Un Authorized Consumption of POL	4,991,725

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Department			Over & Above Prescribed Limit Pricing	
90.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00014	Irregular / Un Authorized Consumption of POL Over & Above Prescribed Limit Pricing	65,620,304
91.	Secretary, Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00013	Irregular / Un Authorized Consumption of POL Over & Above Prescribed Limit Pricing	1,905,535
92.	Primary & Secondary Healthcare Department	2023-24	2024-0000004902_F00005	Irregular expenditure on account of entertainment	26,299,356
93.	TB Control Program in Punjab	2023-24	2024-0000004510_F00001	Analysis of Tuberculosis Control Program in Punjab	-
94.	Project Manager of Hepatitis & Infection Control Program Punjab, Lahore	2016-19	55	Doubtful purchase of 247 tyres for 37 yellow vehicles	3,124,945
95.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00006	Irregular / Un Authorized Consumption of POL Over & Above Prescribed Limit Pricing	1,387,624,666
96.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00037	Irregular / Un Authorized Consumption of POL Over & Above Prescribed Limit Pricing	256,455,500
97.	Performance Audit Report on Preventive Health Control Programs	2016-19	32	Irregular payment to New Era Technologies on account of staff salaries	402,505,089
98.	Performance Audit Report on Preventive Health Control Programs	2016-19	68	Irregular payments to contingent paid staff	1,836,984
99.	Performance Audit Report on Preventive Health Control Programs	2016-19	26	Financial loss due to claim against ghost head office staff	-
100.	Performance Audit Report on Preventive Health Control Programs	2016-19	19	Non-appointment of Human Resource in the Program	-
101.	Performance Audit Report on Preventive Health Control Programs	2016-19	6	Non-achievement of target of medicines delivery at patient's door step	-
102.	Performance Audit Report on Preventive Health Control	2016-19	1	Poor performance due to non-achievement of physical targets	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Programs				
103.	Performance Audit Report on Preventive Health Control Programs	2016-19	7	Fixation of non-realistic targets in PC-I	-
104.	Performance Audit Report on Preventive Health Control Programs	2016-19	11	Non-achievement of target to provide Hepatitis B vaccination to healthcare providers	-
105.	Performance Audit Report on Preventive Health Control Programs	2016-19	12	Non-achievement of target to provide Hepatitis B vaccination coverage and screening to all consenting household contacts of Hepatitis B patients	-
106.	Performance Audit Report on Preventive Health Control Programs	2016-19	13	Non-achievement of target to provide Hepatitis B vaccination and screening of high-risk groups	-
107.	Performance Audit Report on Preventive Health Control Programs	2016-19	15	Non-achievement of target to provide Hepatitis B vaccination of all Hepatitis suspects registered at Hepatitis Clinics referred from OPD and found negative on rapid testing	-
108.	Performance Audit Report on Preventive Health Control Programs	2016-19	16	Non-achievement of target to provide Hepatitis B vaccination of students	-
109.	Performance Audit Report on Preventive Health Control Programs	2016-19	14	Non-development of fully functional beta version of web-based MIS system	-
110.	Performance Audit Report on Preventive Health Control Programs	2016-19	69	Irregular expenditure on Kit along with consumables procured from M/s Roche Pakistan	260,908,000
111.	Performance Audit Report on Preventive Health Control Programs	2016-19	18	Non-provision of data from Blood Transfusion Authority	-
112.	Performance Audit Report on Preventive Health Control Programs	2016-19	66	Non-production of auditable record relating to appointment of staff	-
113.	Performance Audit Report on Preventive Health Control Programs	2016-19	73	Non-Production of Record	-
114.	Performance Audit Report on Preventive	2016-19	74	Irregular expenditure on Management &	1,095,762,051

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Health Control Programs			Operation of Infectious Hospital Waste Services	
115.	Performance Audit Report on Preventive Health Control Programs	2016-19	64	Adverse environmental impacts due to defective incinerators at THQ Hospital, Arifwala and THQ Hospital, Jaranwala	-
116.	Performance Audit Report on Preventive Health Control Programs	2016-19	31	Non-observance of PPRA rules on awarding service contract to New Era Technologies	1,013,331,806
117.	Performance Audit Report on Preventive Health Control Programs	2016-19	43	Irregular purchase of barber kits due to non-observance of PPRA Rules	128,000,000
118.	Performance Audit Report on Preventive Health Control Programs	2016-19	2	Uneconomical expenditure on printing material due to non-following rules	58,449,191
119.	Performance Audit Report on Preventive Health Control Programs	2016-19	28	Irregular expenditure on additional work at Incinerator Sites without competitive rate	49,450,000
120.	Performance Audit Report on Preventive Health Control Programs	2016-19	70	Irregular expenditure on Printing	5,998,444
121.	Performance Audit Report on Preventive Health Control Programs	2016-19	67	Irregular payments to consultants	5,328,244
122.	Performance Audit Report on Preventive Health Control Programs	2016-19	30	Financial loss due to unjustified payment of POL for 37 Yellow Vehicles	66,441,439
123.	Performance Audit Report on Preventive Health Control Programs	2016-19	36	Irregular awarding of contract with New Era Technologies and Other JV partners	1,013,331,806
124.	Performance Audit Report on Preventive Health Control Programs	2016-19	9	Poor planning for conducting of workshops /seminars/conferences	2,835,001
125.	Performance Audit Report on Preventive Health Control Programs	2016-19	10	Poor media campaign due non-preparation of comprehensive campaign Plan	34,600,000
126.	Performance Audit Report on Preventive Health Control Programs	2016-19	5	Poor media campaign and unjustified expenditure on advertisement through electronic media	53,405,583
127.	Performance Audit Report on Preventive	2016-19	45	Non-clearance of unnecessary liability	52,646,400

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Health Control Programs			created against purchase of Barber kits	
128.	Performance Audit Report on Preventive Health Control Programs	2016-19	44	Suspected misappropriation of penalty	1,146,970
129.	Performance Audit Report on Preventive Health Control Programs	2016-19	65	Variation in screening of patient's data	-
130.	Performance Audit Report on Preventive Health Control Programs	2016-19	3	Non integration of Hepatitis patient's data under one roof	-
131.	Performance Audit Report on Preventive Health Control Programs	2016-19	17	Financial loss due to poor distribution planning of barber kits and other store items	27,028,367
132.	Performance Audit Report on Preventive Health Control Programs	2016-19	41	Non-rational distribution of barber kits to Barbers	-
133.	Performance Audit Report on Preventive Health Control Programs	2016-19	49	Non-submission of contract agreements to NAB Authorities	1,748,315,307
134.	Performance Audit Report on Preventive Health Control Programs	2016-19	56	Un-justified payment to staff deployed at incinerator sites	29,806,200
135.	Performance Audit Report on Preventive Health Control Programs	2016-19	57	Poor financial management owing to non-adjustment of advance payment	66,734,336
136.	Performance Audit Report on Preventive Health Control Programs	2016-19	1	Unjustified Revision of PC-I	3,497,214,000
137.	Performance Audit Report on Preventive Health Control Programs	2016-19	19	Non-conduct of campaign through media workshop	10,543,000
138.	Performance Audit Report on Preventive Health Control Programs	2016-19	21	Wasteful expenditure due to unjustified media campaign	5,207,000
139.	Performance Audit Report on Preventive Health Control Programs	2016-19	20	Poor media campaign and unjustified expenditure on advertisement through electronic media	4,686,000
140.	Performance Audit Report on Preventive Health Control	2016-19	18	Non-conduct of campaign through print material	4,275,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Programs				
141.	Performance Audit Report on Preventive Health Control Programs	2016-19	24	Non-introduction of District Management Incentive for finding out missing TB cases	
142.	Performance Audit Report on Preventive Health Control Programs	2016-19	25	Non-conducting of research through research scholars and non-participation in international conferences	18,900,000
143.	Performance Audit Report on Preventive Health Control Programs	2016-19	26	Non-conduct of Monitoring and evaluation and non-hiring of monitoring staff	10,000,000
144.	Performance Audit Report on Preventive Health Control Programs	2016-19	27	Non-conduct of third-party evaluation	10,000,000
145.	Performance Audit Report on Preventive Health Control Programs	2016-19	28	Non-conduct of field visits by the staff at District and provincial level for the purpose of monitoring and evaluation	-
146.	Performance Audit Report on Preventive Health Control Programs	2016-19	33	Non-establishment of Efficient Electronic System for online data management	-
147.	Performance Audit Report on Preventive Health Control Programs	2016-19	37	Non-Production of Record	-
148.	Performance Audit Report on Preventive Health Control Programs	2016-19	38	Non-Production of Record	-
149.	Performance Audit Report on Preventive Health Control Programs	2016-19	40	Non-production of auditable record relating to appointment of staff	-
150.	Performance Audit Report on Preventive Health Control Programs	2016-19	35	Financial loss due to expiry of Syphilis kits	-
151.	Performance Audit Report on Preventive Health Control Programs	2016-19	36	Variation in screening data of patients	-
152.	Performance Audit Report on Preventive Health Control Programs	2016-19	6	Uneconomical award of contract for purchase of TB Medicine	291,025,800
153.	Performance Audit	2016-19	7	Uneconomical award of	229,999,756

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Report on Preventive Health Control Programs			contract for purchase of TB Medicine	
154.	Performance Audit Report on Preventive Health Control Programs	2016-19	5	Uneconomical award of contract for purchase of TB Medicine	91,171,655
155.	Performance Audit Report on Preventive Health Control Programs	2016-19	30	Uneconomical expenditure on printing material due to non-following PPRA rules	9,734,000
156.	Performance Audit Report on Preventive Health Control Programs	2016-19	23	Misuse and non-registration of newly procured vehicles	-
157.	Performance Audit Report on Preventive Health Control Programs	2016-19	39	Financial loss due to non-receipt of liquidated charges	156,035
158.	Performance Audit Report on Preventive Health Control Programs	2016-19	7	Unlawful appointment of officers	12,600,000
159.	Performance Audit Report on Preventive Health Control Programs	2016-19	25	Non-achievement of targets of service delivery to Truckers	74,835,000
160.	Performance Audit Report on Preventive Health Control Programs	2016-19	24	Non-achievement of targets of service delivery to TB Patients	72,400,000
161.	Performance Audit Report on Preventive Health Control Programs	2016-19	27	Non-achievement of targets of screening for Inject Drug Users (IDUs) for HIV	67,885,000
162.	Performance Audit Report on Preventive Health Control Programs	2016-19	29	Non-achievement of targets of screening for Fe-male Sex Workers (FMSWs) for HIV	67,648,000
163.	Performance Audit Report on Preventive Health Control Programs	2016-19	28	Non-achievement of targets of screening for Male Sex Workers/Transgender (MSWs/TGs) for HIV	35,689,000
164.	Performance Audit Report on Preventive Health Control Programs	2016-19	5	Irregular payment of honoraria	4,486,469
165.	Performance Audit Report on Preventive Health Control Programs	2016-19	30	Non-Production of Record	-
166.	Performance Audit Report on Preventive	2016-19	35	Non-Production of Record	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Health Control Programs				
167.	Performance Audit Report on Preventive Health Control Programs	2016-19	4	Irregular expenditure on printing of material without entering into any written contract/ agreement	38,601,112
168.	Performance Audit Report on Preventive Health Control Programs	2016-19	3	Split up expenditure on printing of banners on Aids World Day	1,399,320
169.	Performance Audit Report on Preventive Health Control Programs	2016-19	8	Irregular expenditure on repair of office equipment through quotations	1,021,211
170.	Performance Audit Report on Preventive Health Control Programs	2016-19	9	Irregular expenditure without calling quotations	827,677
171.	Performance Audit Report on Preventive Health Control Programs	2016-19	23	Unlawful Payments released without applying Pre-audit checks in violation of rules	468,640,209
172.	Performance Audit Report on Preventive Health Control Programs	2016-19	1	Unlawful Payments released without applying Pre-audit checks in violation of rules under head salary	117,920,662
173.	Performance Audit Report on Preventive Health Control Programs	2016-19	26	Excess utilization of funds on HIV screening	14,556,000
174.	Performance Audit Report on Preventive Health Control Programs	2016-19	31	Shortage of stock leads to Misappropriation of Screening kits	77,059,200
175.	Performance Audit Report on Preventive Health Control Programs	2016-19	32	Shortage of stock leads to Misappropriation of hepatitis B&C kits	5,021,188
176.	Performance Audit Report on Preventive Health Control Programs	2016-19	33	Shortage of stock leads to Misappropriation of SD Bio line kits	460,000
177.	Performance Audit Report on Preventive Health Control Programs	2016-19	34	Variation in screening data of patients	-
178.	Performance Audit Report on Preventive Health Control Programs	2016-19	14	Non-hiring of Human Resources for PRL Lahore & Multan	56,700,000
179.	Performance Audit Report on Preventive	2016-19	3	Non-appointment of Human Resource	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Health Control Programs				
180.	Performance Audit Report on Preventive Health Control Programs	2016-19	2	Non-achievement of physical and financial targets due to poor financial management	1,398,933,000
181.	Performance Audit Report on Preventive Health Control Programs	2016-19	4	Non achievement of targets of Anti T.B Treatment Drugs	204,550,000
182.	Performance Audit Report on Preventive Health Control Programs	2016-19	13	Achievement of targets of Multi Drug Resistant TB activity beyond the approved targets	204,450,000
183.	Performance Audit Report on Preventive Health Control Programs	2016-19	9	Non achievement of physical targets by the Lady Health workers and community volunteers	190,180,000
184.	Performance Audit Report on Preventive Health Control Programs	2016-19	15	Non achievement of targets of laboratory activities	78,960,000
185.	Performance Audit Report on Preventive Health Control Programs	2016-19	16	Non achievement of targets of laboratories activities regarding Renovation, Purchase & Repair of Equipment of PRL Lahore & Multan	16,800,000
186.	Performance Audit Report on Preventive Health Control Programs	2016-19	10	Non-achievement of target of delivery of medicines at door step	14,997,484
187.	Performance Audit Report on Preventive Health Control Programs	2016-19	17	Non-achievement of targets regarding procurement of IT equipment for Electronic Reporting	14,565,000
188.	Performance Audit Report on Preventive Health Control Programs	2016-19	11	Non-achievement of target through chest camps	5,400,000
SCHOOL EDUCATION DEPARTMENT					
1.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00002	Misclassification in Head of Accounts	584,636
2.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00003	Doubtful Expenditure on Account of Purchase of Mineral Water& Ice	216,288
3.	Secretary School Education Department, South	2022-23	2024-0000001362_F00004	Doubtful Expenditure on Account of Purchase of POL for Generator	307,176

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab Multan				
4.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00007	Expenditure in excess of available budget	33,246,618
5.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00009	Doubtful expenditure on purchase of Photocopier machine	174,330
6.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00011	Doubtful Expenditure on Account of Purchase of Computer Stationery	276,179
7.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00013	Cash withdrawal under Head P.O.L Charges by DDO instead of Vendor Account	144,254
8.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00014	Doubtful payment on account of Entertainment/Conference/Seminar/Workshops	620,182
9.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00015	Non-surrender of savings within stipulated time	83,722,533
10.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00016	Excess Payment on account of TA/DA	71,184
11.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00017	Irregular expenditure on repair of Vehicle	120,744
12.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00019	Irregular payment of account of web hosting services/Google Cloud Software/Google Gsuit for Professional Email	461,900
13.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00020	Non-maintenance of Cash Book	0
14.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00021	Doubtful expense on purchase of Telephone Exchange	188,955
15.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00022	Difference in drawl of POL between Log Book and Contingent Bills 8097.55 Liters	2,127,550
16.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00023	Irregular/doubtful Payment on account of TA/DA without observing codal formalities	1,088,366

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
17.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00008	Doubtful Expenditure/wasteful expenditure on articles Purchased by Secretary School Education Department	1,972,277
18.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00006	Doubtful Expenditure on Account of Roll Blinders	662,592
19.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00005	Excess payment of deposit work & vouched account not available	1,075,000
20.	Secretary School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00012	Stock articles found short during physical verification	0
21.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00002	Irregular Charging of departmental charges in M&R estimates	178,899
22.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00003	Irregular expenditure on M&R without obtaining estimates from building department	1,378,851
23.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00004	Lapse of funds due to non-surrendering of savings	4,544,432
24.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00007	Mis-management due to non-utilization of resources	-
25.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00008	Misclassified expenditure	247,119
26.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00012	Non-functioning /Usage of NEEC machinery & equipment of millions	-
27.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00014	Excess than average consumption of POL	132,157
28.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00015	Less deposited of entry Ticket/transportation charges	70,700
29.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00016	Less collection of entry ticket fee from educational groups	144,030

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
30.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00018	Un-lawful payment of conveyance allowance	489,321
31.	Director National Museum for Science & Technology, Lahore	2018-24	2024-0000003427_F00019	Excess expenditure than budget allocation	2,269,251
32.	Punjab Examination Commission	2022-24	2024-0000003801_F00001	Withdrawal of funds from treasury by drawing cheques in favor of DDO (Punjab Examination Commission)	173,135,066
33.	Punjab Examination Commission	2022-24	2024-0000003801_F00013	Non auction of SBA Piloting papers for SBA 2023 & 2024 and LSA 2024 (raddi)	-
34.	Punjab Examination Commission	2022-24	2024-0000003801_F00015	Irregular/Misclassified expenditure out of object A01273-Honorarium	270,538,545
35.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00001	Recovery due to excess payment on account of utility bills against ceiling limit	220,469
36.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00004	Irregular appointment of financial consultant	2,827,000
37.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00008	Irregular payment of pending liabilities	9,130,634
38.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00014	Irregular payment of conveyance allowance despite allotment of official vehicles	28,226
39.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00017	Irregular expenditure on telecommunication services without NOC of NTC	2,453,557
40.	Punjab Examination Commission, Lahore	2022-24	2024-0000003801_F00002	Irregular excess drawl of salary	1,644,788
41.	Punjab Examination Commission, Lahore	2022-24	2024-0000003801_F00006	Non obtaining of vouched account for remuneration disbursed by DEAs	99,562,009
42.	Director National Museum for Science	2018-24	2024-0000003427_F00006	Uneconomical expenditure on purchase of POL for use of 100	1,869,204

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	& Technology, Lahore			KVA Generator	
43.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00019	Non-Compliance of directions for drawl of funds from Assan assignment account	-
44.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	6	Shortage of Teachers	-
45.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	10	Non-conducting of third-party validation	-
46.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	9	Non-provision of drinking water in schools	-
47.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	11	Non-provision of electricity and toilets in schools	-
48.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	12	Non-provision of boundary walls in schools	-
49.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	13	Non-provision of playgrounds in schools	-
50.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	7	Running of schools without buildings	-
51.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	8	Running of schools in fully and partially dangerous buildings	-
52.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	1	Decrease in enrollment of students	-
53.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	2	Poor result of students	-
54.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	4	Poor monitoring system	-
55.	Performance Audit Report on Punjab Education Sector Reforms Program-II	2015-16	5	Non-functioning of schools	-
56.	Performance Audit Report on Punjab	2015-16	3	Wasteful expenditure due to Poor Training to	36,381,101

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Education Sector Reforms Program-II			Head Teachers	
SERVICES AND GENERAL ADMINISTRATION DEPARTMENT					
1.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00001	Non-devising mechanism for obtaining vouched accounts of Grants	1,975,222,238
2.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00003	Non-Receipts of Profit share on investment from LDA Plaza	1,378,172
3.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00004	Non vacation of illegal occupation of govt. building and non-recovery of govt. dues	25,000,000
4.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00006	Delay in service delivery due to lengthy and time-consuming process for disposal of grants	-
5.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00008	Concern over the Credibility and Transparency of Benevolent Fund's Investment Process	10,000,000,000
6.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00010	Undue retention of board receipts out of treasury	11,201,738,346
7.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00016	Non reconciliation of expenditure on various grants	4,512,480
8.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00017	Non ratification of 31,653 approved cases of various grants	1,433,092,825
9.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00019	Irregular Payments released without applying Pre-audit checks	111,947,557
10.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00020	Non approval of actual receipts and expenditure for the year 2023 and estimates for the year 2024	16,402,038,856
11.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00021	Non registration of employees of Child Protection & Welfare Bureau for Benevolent Fund's grants	-
12.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00022	Non transfer of monthly subscription of Benevolent Fund to Provincial Benevolent Fund Board	87,175,385
13.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00023	Non deduction of General Provident Fund	2,137,800
14.	Provincial Benevolent Fund	01.01.2023 to	2024-0000001350	Non- deduction of Group insurance	108,144

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Board, Lahore	31.12.2023	_F00025	amounting	
15.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00026	Non hiring of services of Audit Firm for Actuarial Study of PGSBF	-
16.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00027	Non availability of total numbers of contributors of Benevolent Fund	-
17.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00002	Mis-procurement on security arrangements and hiring of vehicles for Muharram	6,453,825
18.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00003	Unjustified payment on account of re-establishment of Ramzan Bazar	200,025
19.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00005	Recovery of over claiming on establishment of Ramzan Bazaar	7,998,255
20.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00006	Irregular expenditure on acc. of packing & transport. charges, Loss due to non-recovery of PST & I.Tax	2,419,200
21.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00007	Non-transparent award of contract on establ of Ramzan Bazar, Recovery of over payment to the vendors	14,189,042
22.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00009	Shortage/less issuance of Flour bags to beneficiaries	4,723,160
23.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00010	Non-transparent expend. on hiring of transp. serv. Loss due to non-recovery of overcharge, Recov of I.Tax	3,607,976
24.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00011	Non transparent award of contract for hiring of security CCTV Cameras And Walkthrough gates	1,160,800
25.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00014	Doubtful payment of sugar subsidy in Ramzan Bazaar, Loss due to non-deduction of taxes	805,190
26.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00016	Less collection of levied taxes targets by district administration	2,315,575,793
27.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00020	Inefficient utilization of Budget Grants	3,144,591
28.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00021	Irregular/uneconomical expenditure carried through petty purchases for supplies and services	23,294,924
29.	Deputy	2020-23	2024-0000001351	Expenditure Over and above the Budget	2,321,622

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Commissioner Rahim Yar Khan		_F00022	Allocation	
30.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00003	Irregular expenditure on the 7 th Population and Housing Census 2023 from AAA	9,349,043
31.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00007	Non-recovery from FBR	12,560,000
32.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00010	Non-deposit of profit into treasury and non-disbursement of Overseas Aid	13,782,046
33.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00013	Non-collection/deposit of rent for canteen and parking stands	2,900,100
34.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00015	Non-Realization of Punjab Sales Tax on Renewal of Stamp Vendor Licenses	311,793
35.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00016	Unauthorized expenditure for the Commissioner's office in Gujranwala	912,610
36.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00017	Illegal Petrol pumps working in the district	-
37.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00020	Loss of millions of rupees to Government due to encroachment of State lands measuring 1193 Acres in	-
38.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00021	Loss of government revenue of due to non-utilization of state land	491,500,000
39.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00022	Non-Adherence to PPRA Regulations Leading to Irregular Expenditure	7,224,143
40.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00023	Doubtful withdrawal of POL without maintenance of logbooks	20,418,524
41.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00024	Non-compliance of SOP on 7th Population and Housing Census	-
42.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00025	Irrational Figures Shown in the PITB Dashboard	-
43.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00027	Irregular posting of officer on Own Pay Scale	5,471,102
44.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00031	Non-Surrendering of Government Grants Savings and Excess Expenditure	69,362,727
45.	Deputy	2020-23	2024-	Doubtful or irregular	1,987,105

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Commissioner, Gujranwala		0000001273_F00032	expenditure on the repair of furniture, fixtures, and machinery and equipment	
46.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00033	Doubtful Expenditure on Transport Repair	1,885,559
47.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00034	Difference in Reconciliation Statement and SAP Data	4,992,465
48.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00036	Doubtful withdrawal of POL for motorcycles	527,760
49.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00037	Non reconciliation of Domicile and Stamp duty collection receipt	3,350,200
50.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00038	Excessive Expenditure on POL Surpasses Prescribed Limit by	5,970,980
51.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00039	Irregular Allotment of More Than One Vehicle at a Time to-Officer. Recovery	2,638,072
52.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00002	Irregular expenditure due to doubtful/non-transparent manual issuance of 42,592 bags	41,527,200
53.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00005	Irregular Mode of Payment through Cash	85,867,239
54.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00006	Irregular Procurement of Items for Fair Price Shop in Ramzan Bazar	117,905,849
55.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00008	Non auction of Petrol Pumps of State Land Loss	180,000,000
56.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00010	Irregular hiring of miscellaneous services on rent for Ramzan Bazars	63,560,000
57.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00011	Unjustified hiring of Services of CCTV Camers and Walkthrough gates etc. at higher rates for establ	5,638,763
58.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00012	Unjustified hiring of Services of CCTV Cameras and Walkthrough gates at higher rates -Loss	8,973,518
59.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00013	Irregular Expenditure in various heads of account without tender	11,266,323
60.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00014	Excess Consumption of POL than Entitlement	5,804,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
61.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00015	Unauthorized Deposit of Income Tax into Provincial Government Treasury Instead Federal Government Treasury	11,571,012
62.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00016	Non-maintenance of Record of Fine	-
63.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00017	Irregular Charging of Wastage and Overhead Cost to Subsidy Grant	8,291,329
64.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00018	Slow Disposal of Revenue Judicial Cases in the courts of Deputy Commissioner	-
65.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00019	Non-maintenance of Cash Book	-
66.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00020	Inefficient/Non utilization of funds	31,387,839
67.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00021	Expenditure Over and above the Budget Allocation	3,954,266
68.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00022	Doubtful Expenditure for establishment of Corona Vaccination Center	2,262,042
69.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00023	Non-maintenance of Record of Subsidy at Sugar	6,208,532
70.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00024	Less deduction of Income Tax Recovery	157,775
71.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00003	Irregular Expenditure in various heads of account without tender	15,295,748
72.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00006	Irregular procurement in various heads of accounts	19,376,879
73.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00008	Irregular expenditure on purchase of costly tyres for Mercedes 2015 model, Loss of	23,390,970
74.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00011	Replacement of tyres of vehicles without completion of required mileage Loss	722,721
75.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00012	Unauthorized Expenditure on Vehicles not pertains to CM Office Recovery	2,471,549
76.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00013	Non maintenance of log books of Motor Bikes in Chief Minister Office	1,197,750
77.	Chief Minister Office	2022-23	2024-	Irregular Expenditure on	7,841,181

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore		0000000782_F00016	account of provision of food to security personals amount involve	
78.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00017	Inefficient/Non utilization of funds	14,938,629
79.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00018	Irregular Advance Payment to PSO	425,000
80.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00019	Irregular Shifting of Headquarter	-
81.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00020	Irregular appointment of contingent paid staff	24,912,097
82.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00021	Unauthorized Payment of Service Charges to PSO Recovery	482,843
83.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00022	Unjustified provision of food to office staff during the month of Ramadan	3,998,362
84.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00023	Procurement of Lubricant without tender	1,077,300
85.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00024	Non-utilization of Imprest	1,500,000
86.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00025	Unjustified Retention of Vehicles in Pool Expenditure involve	31,784,143
87.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00026	Unjustified procurements of Stationery & Computer stationery items at higher rates Loss	2,625,681
88.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00027	Unauthorized Payment of Honorarium without routing the Summary through Finance Department Recovery	178,505,390
89.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00028	Non-Auction of unserviceable stores	-
90.	Chief Minister Office Lahore	2022-23	2024-0000000782_F00029	Recovery due to inadmissible reimbursement of residential telephone bills	460,414
91.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00002	Irregular expenditure on contingencies without tender	32,969,211
92.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00003	Non accountal of purchased general store items for vaccination center related to covid-	4,986,222

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				19	
93.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00004	Misclassification of expenditure	2,378,907
94.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00005	Irregular payment on account of rent, pol on vehicles and telephone charges	6,761,968
95.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00008	Irrational figures shown in the dashboard of PITB	-
96.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00009	Non provision of PITB soft data/beneficiary data of free atta distribution to perform data analysis	-
97.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00010	Irregular payment on account of printing & publication	3,124,500
98.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00011	Irregular expenditure of Muharram security arrangements without tender	7,084,836
99.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00012	Irregular expenditure on security arrangements during chehlum and Eid Milad-u-Nabi ﷺ without tenders	958,165
100.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00013	Irregular expenditure on Ramzan bazar without tenders	14,555,578
101.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00014	Irregular expenditure on account of subsidy on sugar and ghee	4,324,652
102.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00015	Loss to govt. Due to non-retrieval of state land	-
103.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00016	Irregular expenditure on bye-elections	5,677,490
104.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00017	Irregular expenditure incurred to clear pending liabilities of previous years	339,142
105.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00018	Non-submission of vouched accounts paid through SDA - sap for the various schemes	-
106.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00019	Non submission of vouched account of SDA to district accounts office Lodhran	51,278,684
107.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00020	Unjustified overpayment of electricity charges	269,692
108.	Deputy	2020-23	2024-	Lapse of funds due to	98,370,965

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Commissioner Lodhran		0000001278_F00021	non-surrendering of savings	
109.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00022	Excess expenditure than budget allocation	149,064
110.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00023	Non verification of expenditure statement/reconciliation of SDA-sap account from district account of	11,116,731
111.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00011	Irregular Cash payments to the suppliers of Agriculture Fair Price Shop during Ramzan Bazar	30,391,107
112.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00012	Irregular procurement through quotation-13 subsidized items for Fair Price Shop	43,130,083
113.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00016	Expenditure in excess of available budget	2,027,759
114.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00017	Non verification/deposit of fines imposed by Price Control Magistrates	22,494,913
115.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00018	Anticipating Savings not surrendered/Lapse of Funds	3,867,135
116.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00021	Irregular payment of electricity charges and recovery thereof	326,781
117.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00023	Non auction of Off-Road Vehicle	-
118.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00024	Non-deduction of Conveyance allowance	40,185
119.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00002	Irrational figures shown in the dashboard of PITB	-
120.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00005	Irregular short listing of minority claims without obtaining supporting record from NADRA, Social We	500,000
121.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00006	Mis-procurement due to pre-qualification of vendors on minimum bid value on lot basis rather than It	20,381,298
122.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00009	Non disposal of Pending Judicial cases	-
123.	Deputy Commissioner	2021-23	2024-0000001550	Non-achievement of Revenue Targets	1,330,941,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Muzaffargarh		_F00010		
124.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00011	Non deposit/recovery of cost of land acquired by different agencies	5,042,031
125.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00012	Irregular Cash payments to the supplier of vegetables and fruits during Ramzan Bazar	18,327,673
126.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00015	Irregular obtaining of CDRs instead of Bank Guarantees and less obtaining	2,029,300
127.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00017	Un-authorized placement of payments in private Bank accounts without disbursement	13,090,209
128.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00018	Unauthorized excess utilization of funds than allocated without revision of PC-I during the period	17,884,000
129.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00019	Time over run and change in scope of activities planned in PC-I not executed/less /excess executed	6,134,000,000
130.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00020	Unauthorized deduction of withholding of income tax by Bank on monthly benevolent fund grants amount	8,501,950
131.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00021	Loss to government due to illegal occupation of Katchaery compound due to non-recovery of rent charge	17,400,000
132.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00022	Un-authorized advance payment of electricity bills without seeking sanction of Finance Department	1,968,844
133.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00023	Un-authorized drawal of vendor payments in cash	428,380
134.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00024	Irregular Expenditure Incorrect Head of Account	1,562,167
135.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00026	Irregular payment of pending liability	795,622
136.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00027	Unauthorized/Irregular repair of vehicles	1,514,808
137.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00028	Un-authorized drawal of POL without preparing Log Books, loss to government	1,037,628

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
138.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00007	Favoritism In Sugar Supply During Ramzan Package, Expenditure Held Irregular	22,233,794
139.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00008	Violation of PPRA Rules and Hiring of Vehicles during Muharram & Chehlum	8,444,860
140.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00009	Irregular Expenditure Incurred on Arrangements Of VVIP/VIP Visits	12,715,375
141.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00010	Failure to Adhere to PPRA Rules and Deliberate Splitting under heads	5,029,737
142.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00012	Excess Consumption of POL than Entitlement	4,476,331
143.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00014	Loss due to non-auction/illegal operation of ATM Machine	1,080,000
144.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00015	Irregular expenditure under head Travelling Allowance	1,275,138
145.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00016	Irregular expenditure under head "POL Charges"	12,898,321
146.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00017	Unjustified Expenditure on Establishment of Quarantine Centre During COVID-2019	2,002,062
147.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00018	Irregular expenditure on hiring services of transportation for condemned Railway coaches	700,000
148.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00007	Huge un-spent balance was available against Benevolent Fund (Part-I & II) accounts maintained in Bank of Punjab, up to 31st December, 2023. The Provincial Benevolent Fund Board did not utilize the balance for investment.	5,148,881,847
149.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00005	Loss of Board due to ignoring highest profit rate offer	92,931,250
150.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00012	Financial Mismanagement on payments of 1528 cases monthly grants	682,843,150
151.	Provincial	01.01.2023	2024-	Doubtful payment of	136,102,496

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Benevolent Fund Board, Lahore	3 to 31.12.2023	0000001350_F00013	Funeral Grant amongst 3803 cases	
152.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00014	Doubtful distribution of Farewell Grant amongst 6147 cases	674,715,981
153.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00015	Doubtful payment of Scholarship Grant amongst 48,839 cases	1,953,503,000
154.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00011	Doubtful distribution of marriage grant amount amongst 8687 cases	730,615,000
155.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00001	Loss due to overcharging of rates beyond the accepted price and excess claimed, Non-deduction of PST	361,400
156.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00002	Unjustified cash collection by price magistrates in lieu of fine imposed to shopkeepers	47,025,500
157.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00003	Misclassification of expenditure	214,760
158.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00004	Doubtful expenditure on account of POL due to unidentified vehicle fuel fleet card	280,412
159.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00006	Non maintenance of Log Books to authenticate consumption of POL	14,539,848
160.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00007	Nonpayment of Token tax of motor	395,390
161.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00008	Non auction of condemned/off road vehicles	1,750,000
162.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00009	Non-existence of vehicles registered on name of DC Lahore at DC Office	-
163.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00011	Non-verification of CDR/Performance Guarantee from issuing bank	109,350,000
164.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00012	Non deduction of Conveyance Allowance	130,000
165.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00013	Irregular expenditure incurred to clear pending liabilities of previous year	958,160

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
166.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00015	Vouched accounts were not obtained	1,410,000
167.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00016	Irregular expenditure on purchase of photocopier, printer and computers without tenders	511,530
168.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00017	Irregular expenditure on contingencies without tenders	6,403,611
169.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00024	Loss to government due to non-deduction of withholding tax of labor charges of Nigehban Relief Package	238,686
170.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00028	Non-Verification of Sales Tax invoices	437,230
171.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00035	Lapse of funds due to non-surrendering of savings	961,780,150
172.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00036	Excess expenditure over and above the budget allocation	153,976
173.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00037	Vouched accounts from Returning Officers and Monitoring Officers of General Election-2024 were not	2,168,000
174.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00009	Irregular obtaining of CDRs instead of Bank Guarantees	7,668,000
175.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00010	Irregular short listing of minority claims without obtaining supporting record from NADRA	4,790,000
176.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00016	Inadmissible expenditure on the provision of telecom and data services	190,643
177.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00017	Loss to government due to non-deposit of 4/5th GST share into Government Treasury due to non-deposit	2,240,968
178.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00018	Mis-treatment of GST of items falling under Third Schedule	1,094,995
179.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00021	Loss to government due to non-deduction of government Taxes/duties	411,464
180.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00024	Irregular expenditure on entertainment	2,434,455
181.	Deputy	2020-24	2024-	Irregular	781,958

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Commissioner Sargodha		0000003280_F00025	misclassification of expenditure using incorrect Head of Account	
182.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00038	Irregular excess utilization and lapse of funds than allocated without revision of PC-I during	32,736,773
183.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00039	Time over run and change in scope of activities planned in PC-I leading towards cost overrun	6,134,000,000
184.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00040	Non-submission of PC-IV of the completed Schemes	809,832,000
185.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00043	Non disposal of Pending Judicial cases in revenue courts	-
186.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00008	Loss due to overcharging of rates on hiring of tentage services	518,391
187.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00011	Non-deduction of HRA and House maintenance charges	457,392
188.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00013	Recovery due to over claiming of rent on hiring CCTV Cameras and Walkthrough gates	634,730
189.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00014	Irregular charging of wastage and overhead cost from the budget of subsidy relief to public	1,710,500
190.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00015	Irregular procurements made on various events by declaring urgency	4,712,904
191.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00016	Less collection of levied taxes/revenue targets by district administration	-
192.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00017	Systemic Issues/General Weaknesses observed	-
193.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00018	Non-assurances food quality during Ramzan Bazar of fruits and vegetable items sold at	-
194.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00019	None follow up of serious nature previous audit paras	-
195.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00020	No action against Unregistered House Society/Schemes	-
196.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00021	Improper maintenance of Log Books and draw POL	579,343

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
197.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00022	Inefficient utilization of funds resulting non-surrendering of savings and incurring expenditure	15,276,117
198.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00023	Unauthorized payment of pending liability	4,272,252
199.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00024	Irregular/uneconomical expenditure carried through petty purchases for supplies and services without	8,372,153
200.	Deputy Commissioner Kasur	2023-24	2024-0000003802_F00025	Unauthorized expenditure through misclassification	204,824
201.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00007	Non-preparation of general waiting list of government residences	-
202.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00012	Irregular payment of pending liabilities of Stationary, Computer Stationery and Printing	5,899,647
203.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00017	Doubtful expenditure on account of cost of other stores	875,161
204.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00018	Doubtful procurement due to missing stock entries and non-maintenance of record	3,428,225
205.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00020	Recovery of PST and income tax on repair of furniture of canteen	348,655
206.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00027	Adjustment account with supporting record not furnished in respect of amount transferred to IDAP	500,000,000
207.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00029	Non-verification of house rent deposited into the Government Treasury	45,262,974
208.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00030	Irregular expenditure on Secret service	5,815,000
209.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00033	Unauthorized/inadmissible Payment of Allowances	887,780
210.	Additional Chief Secretary, S&GAD	2023-24	2024-0000003927_F00035	Non deduction of 5% maintenance charges, water charges and lawn	653,435

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab (all cost centers)			charges	
211.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00038	Irregular payment of pending liabilities of stationery and computer stationary	5,392,122
212.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00052	Irregular payment of pending liabilities	7,004,524
213.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00061	Inefficient utilization of Funds	166,377,800
214.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00066	Non auction of unserviceable stores	1,731,075
215.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00068	Irregular drawl of pay and allowances in excess of sanctioned posts	7,020,000
216.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00072	Purchase of vehicle in violation of engine capacity limits prescribed in vehicle retention policy	20,223,000
217.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00075	Irregular expenditure on procurement of vehicles for SSP(MT) Lahore	173,482,000
218.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00087	Irregular drawl in the name of DDO	10,294,079
219.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00090	Unauthorized payment of Executive Allowance	717,945
220.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00098	Unnecessary retention of vehicles on Pool	-
221.	Additional Chief Secretary, S&GAD Punjab (all cost centers)	2023-24	2024-0000003927_F00099	Irregular expenditure on Repair of Transport	1,630,901
222.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00004	Ineffective mechanism to stop decanting of LPG by unauthorized persons.	-
223.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00006	Irregular expenditure on printing material through quotations, resulted in purchase at	827,417
224.	A.C (Renala khurd)	2010-24	2024-	Non-deposit of amount	43,500

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Okara		0000004315_F00007	of penalty charges into Government Treasury	
225.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00008	Irregular purchase from un-registered firms, irregular payment on behalf of the firm	981,240
226.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00009	Doubtful expenditure on repair of furniture	169,800
227.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00010	Savings not surrendered yet lapsed	12,484,755
228.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00011	Excess expenditure than budget allocation	16,132,190
229.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00012	Unauthorized posting of officers/officials on attachment basis on verbal directions	9,173,880
230.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00013	Non-availability of last Audit and Inspection Report	-
231.	A.C (Renala khurd) Okara	2010-24	2024-0000004315_F00014	Non maintenance of log book of generator against an expenditure	439,926
232.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00005	Loss to Government due to un-authorized issuance of 282 flour bags to beneficiaries having PMT score	392,847
233.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00007	Irrational figures shown in the dashboard of PITB during “Ramzan Free Atta Distribution 2023”	-
234.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00014	Irregular payment on establishment of Business Facilitation Center (BFC) at Faisalabad	7,992,722
235.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00015	Undisbursed amount of Benevolent Fund	22,629,323
236.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00016	Non recovery of ROP	152,234
237.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00017	Non finalization of appointment of stamp vendor even clear directions from court that process be	-
238.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00018	Poor performance at Citizens Portal as well as through Manual System	-
239.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00020	Unauthorized payments from incorrect head of accounts	1,964,257

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
240.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00021	Inefficient Utilization of Funds	1,023,540,288
241.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00022	Excess expenditure than budget allocation	521,097
242.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00023	Irregular expenditure under electronic communication regarding provision of Internet Services	320,486
243.	Deputy Commisioner Faisalabad	2022-24	2024-0000004518_F00024	Irregular engagement of daily wage/work charge/contingent paid staff	98,480
244.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00016	Non- recovery of inadmissible pay and allowances from officers	455,419
245.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00017	Non recovery of penalty on late deposit of Government money	430,000
246.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00018	Loss to Government due to non-auction of Patrol Pumps	101,880,000
247.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00019	Unjustified short listing of minority claims without obtaining supporting record from NADRA, Social	15,000,000
248.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00020	Irregular procurement through quotation-13 subsidized items for Fair Price Shops	28,000,000
249.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00021	Irregular expenditure on procurements of surgical, janitorial, stationery, electric, electronics ite	6,272,095
250.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00022	Irregular procurement for hiring of services for arrangement of Ramzan Bazar	34,981,969
251.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00023	Mis-procurement of stationery and computer stationery by splitting the indent	5,461,261
252.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00024	Mis-procurement of Others, cost of others and advertisement and publicity by splitting the indent	7,889,598
253.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00025	Irregular expenditure on hiring of CCTV camera for Muharram and Chehlum	18,796,576
254.	Deputy Commissioner	2020-24	2024-0000004522	Non-Compliance of SOP on 7 th Population and	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Sheikhupura		_F00026	Housing Census	
255.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00027	Irregular expenditure on Free Flour in Ramzan Packages 2023	13,227,200
256.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00028	Irrational figures shown in the dashboard of PITB	-
257.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00029	Distribution of free atta without testing from DG Punjab Food Authority	-
258.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00030	Irregular expenditure on establishment Agricultural Fair Price (AFP) Shops during Ramzan Nigehban	10,000,000
259.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00031	Irregular expenditure on repair of transport	4,837,200
260.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00032	Irregular expenditure on repair and maintenance of machinery and equipment	1,181,291
261.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00033	Doubtful expenditure on rent of vehicles for Pak Army duty during Covid-19 in 2020	608,420
262.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00013	Unspent balance not deposited into Government Treasury	534,998
263.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00014	Likely Misappropriation during transportation	418,300
264.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00015	Non-recovery of Income Tax and PST on internet charges	471,265
265.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00017	Irregular construction work for completion of jhang gymkhana club and expansion of facilities without	449,776
266.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00023	Irregular and uneconomical expenditure on procurement through single bidder	585,020
267.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00024	Third party validation not conducted during distribution of food hampers (Negehban package)	728,268,862
268.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00025	Loss of resources due to weak internal and financial controls	4,951,949
269.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00026	Non-achievement of revenue target	2,414,046,343
270.	Deputy	2020-24	2024-	Non surrendering of	34,747,971

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Commissioner Jhang		0000004876_F00027	unspent balances	
271.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00028	Excess expenditure than budget allocation	1,871,743
272.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00029	Non finalization of litigation cases regarding 5346 acre state land	-
273.	Deputy Commissioner Jhang	2020-24	2024-0000004876_F00030	Loss to government due to encroachment of 2135 Acre 6 Kanal 3 Marla	-
274.	SOG O/o Military Secretary to Governor Govt. of the Punjab	2022-24	2024-0000004888_F00001	Unauthorized use of government vehicles by keeping them in pool/general duty	15,639,210
275.	SOG O/o Military Secretary to Governor Govt. of the Punjab	2022-24	2024-0000004888_F00003	Un-economical/irregular expenditure through petty purchases on misc. store items	4,515,931
276.	SOG O/o Military Secretary to Governor Govt. of the Punjab	2022-24	2024-0000004888_F00005	Irregular repair of vehicles	6,180,814
277.	SOG O/o Military Secretary to Governor Govt. of the Punjab	2022-24	2024-0000004888_F00010	Irregular appointment/engagement of daily wage/contingent paid staff	1,057,562
278.	SOG O/o Military Secretary to Governor Govt. of the Punjab	2022-24	2024-0000004888_F00012	Overpayment of Pay & Allowances due to non-admissibility	120,000
279.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00004	Misallocation of Funds for Expenditures Related to Lahore High Court and District Bar Association	2,707,569
280.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00008	Non-Deposit of Lease Amount by Agricultural Lot Allottees	4,464,210
281.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00009	Irregular Payment of POL Expenses for Rangers' Vehicles	4,898,886
282.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00010	Irregular Procurement Practices for Fair Price Shop in Ramzan Bazar	16,794,789
283.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00012	Improper Invocation of Urgency Clause for Hiring of Vehicles	9,993,000
284.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00015	Non-Reconciliation of Receipts Deposited through E-Payment Challans	195,021,176
285.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00016	Unauthorized Transfer of Funds for Business Facilitation Center	8,000,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
286.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00017	Inflated Billing by M/s Masood & Co. in Violation of Framework Contract	-
287.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00018	Non-Collection of Revenue from Business Operations within DC Complex, Multan	-
288.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00019	Anticipating Savings not surrendered/Lapse of Funds	491,363,290
289.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00020	Expenditure in excess of available budget	646,267
290.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00021	Non-Auction of Agriculture Lots for Cultivation	-
291.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00022	Irregular Clearance of Pending Liabilities Without Approval and Budget Allocation	13,996,828
292.	Deputy Commissioner Multan	2023-24	2024-0000004911_F00023	Accumulated Liabilities of Utility Bills and Irregular Payment of Arrears	12,551,588
293.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00001	Doubtful Expenditure on Repair & Maintenance	4,318,704
294.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00005	Recovery due to Overdrawl of TA/DA	300,615
295.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00006	Lapse of Funds due to Non-utilization/Surrendering of Savings	17,918,773
296.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00007	Mis-procurement due to Violation of Punjab Procurement Rules	14,335,151
297.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00008	Doubtful and Irregular Cash Payments	4,744,067
298.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00009	Irregular Expenditure in Excess of the Budget Allocation	3,168,080
299.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00010	Doubtful Payment of GST to Suppliers against Dateless GST Invoices	127,212
300.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00011	Irregular Payment of Pending Liability	106,196
301.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00012	Doubtful Double Payment for Purchase of Water Cooler	55,575
302.	Director Anti-Corruption Estab	2020-24	2024-0000005273	Loss to Government due to Less Deduction of	51,650

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore Region-B		_F00013	Income Tax	
303.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00014	Overpayment of POL Charges in Excess of the Retail Prices	43,329
304.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00015	Loss to Government due to Non-Withholding of PST	3,536
305.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00016	Pending Complaints, inquiries and Cases Showing Poor Performance	-
306.	Director Anti-Corruption Estab Lahore Region-B	2020-24	2024-0000005273_F00017	Irregular Opening and Operation of Bank Account without Approval of FD	-
307.	Director General Protocol Punjab, Lahore	2022-24	2024-0000005519_F00004	Irregular expenditure on account of entertainment charges	10,869,541
308.	Director General Protocol Punjab, Lahore	2022-24	2024-0000005519_F00005	Irregular expenditure on Purchase of machinery & equipment's	774,069
309.	Director General Protocol Punjab, Lahore	2022-24	2024-0000005519_F00006	Irregular expenditure on Purchase of stationery, computer stationery and others	1,005,659
310.	Director General Protocol Punjab, Lahore	2022-24	2024-0000005519_F00007	Irregular expenditure on repair of Transport	3,307,600
311.	Director General Protocol Punjab, Lahore	2022-24	2024-0000005519_F00008	Irregular drawl of cash in favor of DDO instead of vendor	10,194,768
312.	Principal Secretary to Governor, Governor's Secretariat Punjab	2023-24	2024-0000003931_F00005	Irregular drawal of internet charges without re-imbursement policy	234,310
313.	Principal Secretary to Governor, Governor's Secretariat Punjab	2023-24	2024-0000003931_F00006	Un-authorized drawal of cash	9,044,092
314.	Principal Secretary to Governor, Governor's Secretariat Punjab	2023-24	2024-0000003931_F00007	Irregular appointment of contingent paid staff	2,645,667
315.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00011	Discrepancies/Irregularities due to Non-Making of Service Rules	-
316.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00012	Irregular Payment of Pay & Allowances due to Unauthorized Shifting of Headquarter	294,183,720
317.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00013	Unauthorized Withholding of GST and Non-Submission of Vouched Account	123,171,500

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
318.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00014	Irregular Expenditure due to General Discrepancies in The Procurements	102,948,611
319.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00015	Irregular Payment of POL Charges without Proper Maintenance of Logbooks	88,431,260
320.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00016	Irregular Expenditure/Uneconomical Procurements through Petty Purchases	85,143,496
321.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00017	Appointment of Interns without Advertisement and Irregular Payment of Salaries	36,644,156
322.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00018	Loss due to Unauthorized Payment of Honoraria	35,807,320
323.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00019	Non-verification of Deposited Challans	10,024,000
324.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00020	Lapse of Funds due to Non-utilization/Surrendering of Savings	4,029,568
325.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00021	Irregular Cash Payments	3,951,768
326.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00002	Hiring of dry cleaner services at higher rates from single bidders without market rate analysis	2,200,000
327.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00003	Non transparent award of procurement of IT Equipment and non-recoveries of LD C	10,280,000
328.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00004	Recovery due to excess payment on account of telephone calling limit	154,678
329.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00005	Irregular expenditure on repair of vehicles on quotation instead through frame work contract	11,914,862
330.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00008	Irregular drawl of cheques in the name of DDO instead against concerned vendor	9,615,792
331.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00009	Doubtful up-gradation/promotion/time scale promotion due	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				non-circulating seniority list time to time	
332.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00010	Irregular promotion/upgradation/re-designation on post of Deputy Director proceeding/research	-
333.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00015	Irregular promotion from Comptroller to Deputy Secretary (Estate) in violation of Service rules	-
334.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00018	Non deduction of income Tax	1,025,000
335.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00019	Irregularities in Disciplinary Proceedings and Re-employment of Assistant, Punjab Assembly	-
336.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00020	Wasteful expenditure on TA abroad	7,421,713
337.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00022	Irregular regularization of the contract employees in higher scale	-
338.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00023	Loss due non-revision of hostel charges from	-
339.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00025	Overpayment on account of Reimbursement of Electricity and Sui Gas Charges	4,362,078
340.	Provincial Assembly of the Punjab, Lahore	2022-24	2024-0000004884_F00026	Miscellaneous irregularities	-
341.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00001	Shoplifting of sugar in stock	2,119,260
342.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00002	Miscellaneous irregularities in procurement Nigehban Relief Package for Ramazan	615,041,079
343.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00004	Loss due to uneconomical procurement of food item at higher rate	34,200,179
344.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00008	Irregular expenditure on quotation instead through frame work contract	35,900,000
345.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00009	Recovery due to irregular allotment of vehicles and draw of POL/repair exp by an	1,350,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				officer not on	
346.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00011	No obtaining vouched Account	48,855,620
347.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00013	Irregular consumption of POL and repair of vehicles without maintenance of logbook	21,248,794
348.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00014	Non maintenance of Cash & Pass book	932,853,632
349.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00015	Loss to public kitty due to un-authorized issuance of 18,090 flour bags to active tax payers	17,637,750
350.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00016	Extra burden to public kitty due to issuance of 25,729 flour bags to 14,419 families over and above	25,085,775
351.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00017	Loss due to un-authorized issuance of 431 flour bags to beneficiaries having score greater than 60	420,225
352.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00018	Unjustified shifting 44500 flour bags to other districts	-
353.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00022	Non-accountable of stores	18,045,000
354.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00023	Irregular Cash payments to the supplier of vegetables and fruits during Ramzan Bazar	54,703,879
355.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00025	Loss due to Undue delay in auction process	170,576,875
356.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00027	Irregular distribution of food hampers among beneficiary that name was not included in list	8,336,746
357.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00029	Double draw against scholarship, marriage and death grant	140,000
358.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00030	Non deposit of fine collected by the price control magistrate	1,982,000
359.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00031	Irregular payment against defective meter	19,598,884
360.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00032	Non-maintenance of cash books on account of benevolent fund	-
361.	Additional Chief Secretary, S&GAD	2023-24	2024-0000003927	Irregular appointment of contingent paid staff and	79,885,617

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Punjab		_F00001	permanent workmen	
362.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00097	Irregular appointment of contingent paid staff and permanent workmen	19,106,323
363.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00003	Investment of funds and incurrence of expenditure	40.00 million
364.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00039	Irregular Expenditure under the head Electronic Communication	8.10 million
365.	Military Secretary to Governor, Governor's House Punjab, Lahore	2022-24	2024-0000004888_F00014	Non-auction of condemned vehicles	3,000,000
366.	Directorate of Anti-Corruption Establishment (ACE) Lahore	2020-24	2024-0000005273_F00002	Non-accountal of stores	2,876,499
367.	Chief Minister Secretariat, Lahore	2021-22	2024-0000000782_F00014	Allotment of vehicles to the Staff below BS-17	3,733,250
368.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00089	Allotment of vehicles against policy.	1,976,740
369.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00016	Variation in procurement plan uploaded on PPRA website	47,442,661
370.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00012	Procurement from single vendor and payment by the Account office without observing stock entries	34,240,567
371.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00029	Irregular award of contract for transportation without contingency planning and payment without	32,385,000
372.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00012	Irregular payment of pending liability of Ramzan Package 2021	26,736,118
373.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00005	Irregular procurement of services by declaring urgency without seeking approval of cabinet	24,286,172
374.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00025	Procurement without uploading procurement plan and without advertisement of tender	17,620,054
375.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00003	Procurement of services by declaration of urgency without seeking approval of cabinet	15,134,400
376.	Deputy Commissioner	2023-24	2024-0000004911	Violation of tendering process in hiring of	7,383,420

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Office, Multan		_F00002	buses for PSL Shuttle Service	
377.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00013	Irregular payment of pending liability of Sugar Subsidy under Ramzan Package 2021	6,692,940
378.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00086	Irregular procurement of Lubricant without tender	6,265,637
379.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00003	Urgency illegally declared by the Deputy Commissioner (instead of provincial cabinet)	2,208,300
380.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00049	Doubtful/Irregular expenditure on Transportation of Goods	1,143,273
381.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00021	Irregular expenditure on Ramzan Nigehban Relief Package	1,298,213,595
382.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00014	Irregular payment on account of POL for security purpose	163,280,258
383.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00036	Irregular drawl of POL without maintenance of log books	20,734,797
384.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00019	Difference of SDA/AAA accounts expenditure statement with District Account Office/Treasury Office	8,688,012
385.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00078	Defective maintenance of History sheets resulted in non-verification of prescribed mileage limit	7,856,253
386.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00011	Irregular mode of payment without authorization from the DDO	6,573,117
387.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00026	Irregular withdrawal of Generator POL without log book	4,782,350
388.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00011	Undue retention of money into main benevolent fund account	3,908,050
389.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00038	Physical verification revealed missing vehicles which drawn POL	2,803,887
390.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00025	Un-authorized drawl of POL without availability of Vehicle on the strength of department	2,185,050
391.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00034	Irregular payment of POL & repair of vehicle not exist on the	1,220,815

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				sanctioned strength	
392.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00035	Irregular drawal of POL and Lubricants without log book	1,105,813
393.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00005	Unauthorized drawl of POL against vehicles that were not on sanctioned strength	637,935
394.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.1.1	Standard bidding documents not prepared	0
395.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.1.2	Partly formulation of performance indicators	0
396.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.2.1	Annual audit and performance audit for the year 2015-16 & 2016-17 not carried out by authority.	0
397.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.2.2	Third party evaluation for 2015-16 and 2016-17 not carried.	0
398.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.2.3	Non-availability/provision of status of compliance of the procuring agencies against violations of PPRA rules pointed out by the authority in the annual report 2014-15	0
399.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.1	Bid Security is optional in PPRA Rules rather mandatory	0
400.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.2	Limitation on Negotiation / Non observing of essential clarifications during procurement	0
401.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.3	Un-healthy competition due to purchase through single complying proposal.	0
402.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.4	Procurement planning / Procuring agencies must ensure while prepare procurement plans by identifying the size, nature and complexity of the object	0
403.	Special Study Report on Effective Implementation of	2018-19	4.3.5	Limitation on splitting or regrouping of proposed procurement	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
404.	PPRA Rules Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.6	Clarification /advice of the Punjab Procurement Regulatory Authority, declaring the comparison of rate analysis of medicines etc. invalid, with sister organizations who purchased the same items with same specifications, from same firms at lesser rates.	0
405.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.7	Blacklisting of suppliers and contractors	0
406.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.8	Instructions regarding purchase to be made through LC	0
407.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.9	Methods of advertisement/ Non observing of tender notices regarding international procurements.	0
408.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.9	Exceptions/permits deviation from the requirement of publicity of procurement opportunities	0
409.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.10	Open competitive bidding/National and International competitive biddings which creates confusion amongst the procuring agencies	0
410.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.11	Announcement of evaluation repots	0
411.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.12	Performance guarantee/ In shape of bank guarantee	0
412.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.13	Non-existence of rules in PPRA regarding: i) Imposition of penalty on late delivery charges. Grant of extension in delivery charges after expiry of the stipulated period.	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
413.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.14	Non monitoring of check to the on-account payments	0
414.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.15	Re-dressel of grievance by the procuring agency	0
415.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.16	Inspection of stores/Non specify/define mechanism or provision of rule for the inspection of goods/stores	0
416.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.17	Monitoring of deliveries	0
417.	Special Study Report on Effective Implementation of PPRA Rules	2018-19	4.3.18	No punitive action against violators of PPRA rules	0
418.	Principal Secretary to Governor, Governor's Secretariat Punjab, Lahore	2023-24	2024-0000003931_F00001	Over invoicing of items falling under Third Schedule without listing MRP prices	10,835
419.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00037	Irregular appointment of officers on Own Pay Scale. Irregular payment of Executive allowance	5,288,610
SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT					
1.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00003	Irregular expenditure on annual repair & maintenance contract of Electro Medical Equipment of Radio.	1,333,332
2.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00005	Irregular re-appointment on Ad-hoc basis without advertisement (47 Posts)	-
3.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00006	Irregular appointment beyond the age of 63 years.	3,663,068
4.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00008	Loss due to substandard medicine supply of stock.	3,384,175
5.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00014	Non receiving of drugs & medicines which were supplied to other healthcare institution on loan basis	-
6.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00016	Loss due to non-realization of rent of land and electricity charges for installation of ATM.	840,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
7.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00017	Irregular expenditure on outsourcing of security services.	23,247,505
8.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00020	Unauthorized payments from incorrect head of accounts.	1,149,372
9.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00022	Non disposal of unserviceable Stocks.	331,110
10.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00027	Irregular expenditure on repair of building.	31,866,000
11.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00029	Irregular award of contract to single bidder without market rate analysis.	46,722,695
12.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00030	Non-compliance of the terms & conditions of annual maintenance/repair contract of CSSD	-
13.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00031	Irregular execution of Repair & Maintenance contract of ETO Machines with M/s Bio Expert	-
14.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00032	Inefficient Utilization of Funds.	48,044,593
15.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00033	Non maintenance of record for use of sterilize items by Cath Lab.	-
16.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00002	Loss due to Purchase of medicines at higher rates as compared to sister institutions.	897,322
17.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00004	Irregular grant of additional charge and sanctioned of expenditure beyond admissible period	3,808,400,784
18.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00008	Irregular sanction of leaves and recovery of conveyance allowance.	3,450,000
19.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00009	Unjustified rejection during technical evaluation without evaluation of samples	39,540,938
20.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00010	Non transparent award of contract of medicines and surgical items.	12,951,500
21.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00013	Recovery on account of overcharging of rates for Medical Gases.	7,575,750
22.	Fatima Jinnah	2022-23	2024-	Irregular award of	5,551,632

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Medical University & Allied Institutions, Lahore		0000000740_F00014	outsourcing waste management contract to M/s AT Waste Management	
23.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00016	Irregular expenditure on hiring of Security Services	82,022,214
24.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00018	Irregular/Unjustified award of maintenance contract of HVAC Air Conditioning chiller plant	6,100,000
25.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00019	Purchase of X-Ray Films at higher prices.	1,300,000
26.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00020	Non-deposit of profit earned on bank account into Government Treasury.	140,198,608
27.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00021	Undue retention of heavy amount in Commercial Account	1,016,308,847
28.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00023	Variance/Less deposit of MRI receipt.	346,100
29.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00024	Irregular distribution of share money to management and other staff.	2,767,030
30.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00025	Non accountal of stock items.	504,053
31.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00026	Late deposit of Performance Guarantees by the awarding firms.	68,717,119
32.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00030	Un-authorized/Unjustified distribution of share money.	22,969,000
33.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00033	Undue benefits to contractors due to late acceptance of performance security	100,740,000
34.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00034	Unjustified delay in opening of LC.	2,915,586,933
35.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00035	Payment and utilization of Drugs before DTL reports.	1,310,000
36.	Fatima Jinnah	2022-23	2024-	Less deposit of Hospital	310,319

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Medical University & Allied Institutions, Lahore		0000000740_F00036	Receipt.	
37.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00037	Irregular mode of payment.	1,940,768
38.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00039	Recovery due to irregular payment of Ultrasound Share.	192,098
39.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00040	Non deposit of Sehat Sahulat Card receipt in Govt. Treasury and PLA.	3,998,027
40.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00041	Un-authorized/ Unjustified distribution of share money.	782,404
41.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00043	Non recovery of outstanding dues.	2,538,502
42.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00044	Irregular mode of payment.	7,565,124
43.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00045	Non recovery from Post Graduate Trainees who did not complete the training course.	666,209
44.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00047	Irregular payment of pending liabilities.	466,600,000
45.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00049	Non-Reconciliation of Receipt with Bank statements	182,049,000
46.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00050	Irregular purchase of LP medicines due to not adopting LP latest guidelines	4,380,000
47.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00052	Irregular drawl of SEMS Allowance in excess than sanctioned strength.	493,014
48.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00053	Non deduction of income tax.	531,407
49.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00055	Irregular appointment of employees on Ad-hoc and payment of Pay & Allowances.	-
50.	Fatima Jinnah Medical University & Allied Institutions,	2022-23	2024-0000000740_F00056	Recovery due to irregular availing of earned leaves on adhoc	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore			appointment.	
51.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00057	Non return back medicine and disposable items issued to other hospitals on loan basis.	1,613,000
52.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00058	Non accountal of samples of drugs.	780,302
53.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00059	Irregular grant of additional charge beyond admissible period.	142,452
54.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00060	Doubtful collection of hospital receipt.	182,040,000
55.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00061	Irregular operations in CDR bank account.	4,271,904
56.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00062	Irregular advance drawl of funds without approval of Finance Department.	475,400,000
57.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00063	Unjustified drawl of Receipt from bank account.	368,420,000
58.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00064	Non transfer of Government share into PLA account.	53,660,000
59.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00065	Illegal occupation of properties/land	-
60.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00067	Non disbursement of Universal Health insurance claims.	64,890,000
61.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00068	Miscellaneous financial Irregularities and Weak internal controls	-
62.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00069	Expenditure incurred excess than estimates of PC-I.	19,480,000
63.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00071	Irregular payment of GST.	547,473,560
64.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00072	Payments not entered in cash book	1,608,778,990
65.	Fatima Jinnah	2022-23	2024-	Irregular expenditure	27,085,153

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Medical University & Allied Institutions, Lahore		0000000740_F00073	from direct receipt instead of making part of budget.	
66.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00074	Irregular expenditure from PLA account.	4,500,000
67.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00075	Irregular allotment of official residences.	-
68.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00076	Non provision of definite procedure regarding unused medicines of discharged patients	-
69.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00077	Non-Rotation of Job/wok of officials/officers	-
70.	Children Hospital & Institute of Child Health, Multan	2022-23	2024-0000000741_F00003	Misclassification in Head of Accounts.	669,689
71.	Children Hospital & Institute of Child Health, Multan	2022-23	2024-0000000741_F00010	Purchase of Air Conditioner without approval from Austerity Committee.	85,000
72.	Children Hospital & Institute of Child Health, Multan	2022-23	2024-0000000741_F00012	Purchase of Misc. items form Black listed firm.	197,246
73.	Children Hospital & Institute of Child Health, Multan	2022-23	2024-0000000741_F00022	Expenditure incurred in excess of the available budget allocation.	11,054,392
74.	Children Hospital & Institute of Child Health, Multan	2022-23	2024-0000000741_F00023	Inefficient utilization of Funds.	39,738,569
75.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00003	Non transfer markup of HBL into PLA account.	177,337,644
76.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00004	Splitting of Procurement to Avoid Tendering Process.	4,254,905
77.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00020	Irregular grant of Antedated upgradation/redesignation to Paramedics Staff.	-
78.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00023	Non-Deposit of Cash Collected by the Hospital Cashier.	6,775,226
79.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00024	Misclassification in Head of Accounts.	512,187
80.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00025	Wasteful Expenditure on Procurement of Medicines in Excess of their required Quantity.	942,368
81.	Nishtar Medical University and Allied	2022-23	2024-0000000774	Excess Payment on Account of Late	1,219,648

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Institution, Multan		_F00026	Payment Surcharges on Utility Bills.	
82.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00028	Substandard medicine declared through DTL report.	486,385
83.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00031	Irregular award of Post Office and non-recovery of rent.	390,742
84.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00033	Irregular Payment of Pending Liabilities and creation of Liabilities.	1,044,003,698
85.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00034	Irregular grant of Additional charges without fulfillment of Codal Formalities.	-
86.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00002	Irregular acceptance of Grievances by unauthorized person/Officers for prequalification.	68,584,600
87.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00003	Non transparent award of contract for procurement of whole body Multi Scan Ultrafast CT Scanner.	562,115,970
88.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00006	Unjustified delay in Cardiac and Surgical procedure.	-
89.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00008	Loss due to purchase of medicines at higher rates as compared to sister institutions.	10,205,045
90.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00009	Doubtful prequalification process due to non verification of knocks down criteria.	1,635,080,000
91.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00010	Irregular declaring responsive in technical evaluation on expired/invalid drug registration.	1,811,213,000
92.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00011	Irregular issuance of award letter without comparison with DRAP Rates	2,255,917,000
93.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00012	Recovery due to less supply of sample by the firms.	1,931,493
94.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00014	Shortfall of medicine issued to sister organizations on loan basis.	9,714,855
95.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00015	Non accountal of samples of Drugs & surgical and disposable items.	212,860,000
96.	Rawalpindi Institute of Cardiology,	2021-23	2024-0000000773	Irregular procurement of medicines and	132,636,910

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Rawalpindi		_F00016	surgical/disposable items on quotation.	
97.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00019	Recovery due to irregular availing of earned leaves on ad hoc.	208,500
98.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00020	Irregular expenditure on hiring of Security Services.	57,614,270
99.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00021	Purchase of X-Ray Films at higher prices.	1,365,000
100.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00023	Recovery on account of overcharging of rates for Medical Gases.	601,380
101.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00025	Non recovery from Post Graduate Trainee who did not complete the training course	185,880
102.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00026	Non-functional medical equipment's/machines placed in different wards of hospital since long	-
103.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00027	Irregular award of service and maintenance contracts for different Medical & Lab Equipment's	159,968,460
104.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00028	Irregular procurement of Liquid Medical Oxygen in violation of Bidding Document Specifications	23,840,347
105.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00029	Irregular mode of payment.	7,753,905
106.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00030	Variation in stock of Oxygenators with tubing 8F in stores.	430,000
107.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00031	Deviation in stock of Bovine Patch.	125,000
108.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00034	Non recovery of conveyance allowance.	83,167
109.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00035	Miscellaneous financial Irregularities and Weak internal controls.	-
110.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00005	Irregular procurement of Laptops.	2,394,000
111.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00008	Loss due to non auction of canteens.	19,980,000
112.	Khawaja Muhammad Safdar Medical College & Allied	2021-23	2024-0000001359_F00013	Irregular appointment of employees on Ad-hoc and payment of Pay &	149,184,288

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Institutions, Sialkot			Allowances.	
113.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00014	Overpayment of incentive allowance.	9,360,000
114.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00015	Recovery of share amount paid to expired contracts employees.	757,741
115.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00016	Loss due to non-recovery of GST on Purchase of Medicines & Disposable.	4,942,404
116.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00019	Non appointment of Director Finance by Government.	-
117.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00027	Irregular payment of GST & Storage charges.	19,040,126
118.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00029	Non maintenance of expense/consumption account of Rapid Testing device/kits.	78,469,719
119.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00038	Payroll and HR Expenses Exceed Medicine and Other Operational Costs.	-
120.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00039	Non-accountal of samples.	372,894
121.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00040	Non recovery of PST on legal services.	161,853
122.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00041	Non-Deduction of Conveyance Allowance.	240,000
123.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00042	Recovery of outstanding dues on account of ATM machine installed in college premises.	1,560,000
124.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00043	Inadmissible payment of Anesthesia Allowance.	840,000
125.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00044	Inadmissible payment of Special Allowance.	600,000
126.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00045	Non auction of off-road vehicle.	300,000
127.	Khawaja Muhammad	2021-23	2024-	Double drawl of share	978,232

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Safdar Medical College & Allied Institutions, Sialkot		0000001359_F00046	money.	
128.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00047	Miscellaneous financial Irregularities and Weak internal controls.	-
129.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00048	Extra burden on institutional budget due to appointment of seven hundred twenty-seven (727) employees	-
130.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00049	Doubtful collection of pathology receipts.	47,574,260
131.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00050	Non deduction of Risk purchase and LD Charges due non supply of LP medicines.	2,155,225
132.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00051	Irregular acceptance of LP medicine without comparison without MRP rates.	42,250,000
133.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00052	Irregular grant of additional charge beyond admissible period and sanctioned of expenditure as DDO.	-
134.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00053	Non maintained of Cash book of Receipt account.	2,471,566,237
135.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00054	Irregular demand of budget from Finance Department and approval of budged in one line	-
136.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00055	Non-functional medical equipment's/machines placed in different wards of hospital since long.	-
137.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00056	Undue retention of heavy amount in Commercial Account.	140,854,249
138.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00057	Non finalization of pending inquires cases.	-
139.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00058	Doubtful prequalification process due non verification of knocks down criteria from issuing authority for supply of medicine, surgical dressing and medical devices.	484,980,861

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
140.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00059	Irregular issuance of award letter without comparison with DRAP Rates during financial comparative statement.	335,190,000
141.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00007	Excess Consumption of POL than Entitlement.	235,143
142.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00008	High involvement of Cash in Financial System.	3,736,756
143.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00009	Doubtful/Abnormal Expenditure on Repair of New Vehicle.	1,360,389
144.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00010	Non-Clearance of Pending Liabilities.	9,705,703
145.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00011	Inefficient/Non utilization of funds.	74,463,984
146.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00012	Expenditure Over and above the Budget Allocation.	8,434,041
147.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00025	Non-incorporation of penalty clause for late submission of auction money in car parking.	396,220
148.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00026	Non-production of vouched account against funds provided to Building division Bahawal.	252,637,304
149.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00028	Non-finalization of condemnation process of CT Scanner ASTEION Super 4 slice	-
150.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00039	Nonavailability of disbursement record/vouchers against budget utilized under object	2,176,000
151.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00018	Irregular engagement of contingent paid staff/work charge employees.	2,662,279
152.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00019	Irregular expenditure on repair and maintenance of office building.	2,866,000
153.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00021	Irregular/doubtful payment of pending liability for the year 2019-20 without investigation.	7,476,381
154.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00022	Loss to government due to theft of AC of Alto car.	150,000
155.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536	Loss to government due to missing of x-ray	1,148,880

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00023	films.	
156.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00024	Miscellaneous Irregularities	-
157.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00002	Non deduction of income tax on share money.	565,203
158.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00003	Non taking of legal action against firms supplying substandard medicines.	-
159.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00004	Non recovery of amount of risk and cost from contractor who failed to supply medicines.	160,880
160.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00006	Unauthorized laying of balance in commercial bank account.	199,735
161.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00007	Irregular payment of cost of medicines due to acceptance of report of Punjab Quality Control Board.	615,000
162.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00010	Irregular occupation/encroachment of official land (amount not assessed)	-
163.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00013	Irregular drawl of pay and allowances due to defective appointment procedure on ad-hoc basis.	16,592,844
164.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00015	Irregular expenditure incurred on purchase of dietary articles.	15,522,711
165.	Syed Muhammad Hussain Govt. T.B. Santorium Samli Hospital Murree	2020-23	2024-0000001363_F00024	Irregular expenditure on repair of vehicles.	729,485
166.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00005	Overpayment on account of civil works.	817,613
167.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00006	Recovery on account of conveyance allowance and 5% of House Rent.	1,100,766
168.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00008	Irregularities in control and management of examination sheets	-
169.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00010	Likely misappropriation in issuance and consumption of medicine	16,102,429
170.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00012	Non replacement of substandard/misbranded medicine.	1,474,870

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
171.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00013	Non-Recovery of the amount of Expired Medicines/Surgical/Disp osable.	2,509,421
172.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00015	Irregularities in award of the contracts for Janitorial and Security services.	74,441,533
173.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00016	Non-recovery of patient's treatment charges under Sehat Sahulat Program.	47,240,661
174.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00017	Irregularities in Purchase of Medicines for Emergency through Local Market.	25,267,798
175.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00019	Payment vouchers less found as per ACL data	2,130,053
176.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00020	Irregularities regarding collection and expenses from student funds.	138,286,524
177.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00011	Unauthorized Bank Account Operations with Closing Balances.	228,472,514
178.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00013	Non-surrender of savings within stipulated time.	47,678,348
179.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00016	Unauthorized bank operation in premises of PEIC Multan Pending Recovery against BOP.	900,000
180.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00007	Less deduction of income tax.	6,078,446
181.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00009	Non-Reconciliation of Receipt with Bank statements.	213,521,610
182.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00013	Irregular payment of pending liabilities.	202,651,463
183.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00014	Non-supply of medicines in store and stock.	66,781,328
184.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00017	Poor auction of Canteen/G. Stores/Fruit shops/snack bar resulted loss to Govt.	4,557,000
185.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00018	Unjustified award of Parking Contract.	60,500,000
186.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00022	Non-Surrendering of Saving.	664,838,080
187.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00027	Irregular payment on account of NPA.	65,288,832
188.	Allied Hospital,	2021-23	2024-	Non-deposit of profit	26,139,623

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Faisalabad		0000001271_F00028	earned on bank accounts into Government Treasury.	
189.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00030	Un-authorized/Unjustified distribution of share money.	103,368,227
190.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00031	Non deposit of Govt. share (45%) and ROP & HRD into Govt. Treasury.	180,064,250
191.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00032	Un-authorized payment of conveyance allowance.	5,099,315
192.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00033	Irregular/Unjustified Expenditure on Repair of CT Scanner Optima CT 660.	32,779,829
193.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00034	Irregular expenditure on hiring of Janitorial Services.	6,171,000
194.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00035	Loss due to Purchase of medicines at higher rates as compared to sister institutions	8,379,395
195.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00036	Reaction of medicines cause to patient health at risk	-
196.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00038	Irregular Expenditure on Repair of Machinery & Equipments.	44,416,430
197.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00039	Undue retention of Sehat Sahulat card receipt and hospital receipt in commercial bank.	66,758,766
198.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00040	Irregular payments of arrear without investigation and additional budget.	5,398,500
199.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00041	No compliance of PPRA on procurement.	-
200.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00042	Pending Legal Cases of Allied Hospital, Faisalabad.	-
201.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00043	Irregular engagement of daily wage/work charge.	160,758,077
202.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00044	Internal Audit was not conducted.	-
203.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00012	Irregular allotment of residences above than entitlement.	441,704
204.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00017	Non-functioning of bio-medical machines.	89,500,000
205.	Lady Aitchison	2020-23	2024-	Recovery of overpaid	379,135

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Hospital, Lahore		0000001536_F00016	amount on account of Non-Practicing Allowance.	
206.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00002	Misclassification in Head of Accounts.	2,190,204
207.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00006	High bed occupancy rates of curative (acute) care beds and inadequate staffing.	-
208.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00007	High fatality rate apart from increase in budget allocation & working strength.	-
209.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00013	Irregular appointment of contingent paid staff.	198,340,039
210.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00015	Irregular extension of employees appointed on adhoc basis.	39,743,004
211.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00016	Irregular annual repair and maintenance contract for HVAC Kidney centre and 05 X-rays	-
212.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00036	Systemic fault in token management system through software.	-
213.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00038	Inadmissible payment of special incentive.	139,404
214.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00002	Increased death rate of patients in different wards.	-
215.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00019	Non recovery of Sehat Sahulat Program i.e. Health Card charges causing loss to Hospital.	129,185,040
216.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00005	Non recovery of late delivery charges.	57,318,610
217.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00025	Non recovery of LD Charges due to non-supply equipment's without stipulated period of times	17,481,976
218.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00009	Non/less recovery of outstanding claims from SLICP under universal health insurance programme	2,728,660
219.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00002	Recovery on account of overcharging of X-Ray Films	1,222,000
220.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00008	Less deduction of income tax on salaried Income	43,384,137

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
221.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00025	Non-Recovery of unauthorized deduction of withholding tax	3,871,797
222.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00019	Non-recovery of GST on civil work	1,824,715
223.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00014	Non-Recovery of Stipend from Terminated/Resigned PGR's	8,310,641
224.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00004	Non-Recovery of Stipend from Terminated/Resigned PGR's	5,738,149
225.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00006	Unauthorized grant of allotment of Doctors in PGs Hostel and Recovery thereof.	4,394,478
226.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00004	Recovery of overpaid amount on account of non-practicing allowance.	3,107,246
227.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli Hospital Murree	2020-23	2024-0000001363_F00005	Non-allotment of designated residences and loss in shape of payment of house rent allowance	2,346,368
228.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00030	Non recovery of various performance-based allowances beyond admissibility during leave	1,522,438
229.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00023	Inadmissible payment of Non-Practicing Allowance (NPA) to staff using Govt. residences	-
230.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00024	Inadmissible payment of Anesthesia Allowance	-
231.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00023	Loss due to auction of parking at lowest price.	2,000,000
232.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00024	Non transparent award of contract of LP Medicines.	173,000,000
233.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00015	Irregular expenditure on procurement of drug & medicines	92,096,661
234.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00014	Unjustified/irregular purchase of medicine on the single tender bidder without comparison market price	88,248,761
235.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli	2020-23	2024-0000001363_F00012	Irregular expenditure incurred on purchase of equipment's out of ADP	82,952,264

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Hospital Murree				
236.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00019	Irregular expenditure on hiring of Security Services.	53,891,904
237.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00021	Irregular Award of Security Services Contract.	40,200,000
238.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00009	Excessive purchase of medicine of slow consumption rate without immediate requirement.	34,805,341
239.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00018	Irregular expenditure on outsourcing of janitorial services.	31,097,015
240.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00006	Irregular expenditure on the day-to-day local purchase of medicine beyond competency.	25,455,219
241.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00004	Doubtful/Irregular Expenditure on Repair of Building.	19,858,089
242.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00002	Doubtful/Irregular Procurement of Medical and Lab Equipment.	13,602,350
243.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00005	Doubtful/Irregular Expenditure through splitting to avoid tender in various heads of account.	10,136,976
244.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00027	Irregular expenditure on repair of residential and other building through quotations	9,231,278
245.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00003	Irregular award of contract for Medical Gases without obtaining Performance Security	6,438,202
246.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli Hospital Murree	2020-23	2024-0000001363_F00011	Irregular purchase of regular/routine type of medicine & surgical item through LP instead of framework contract.	6,405,308
247.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00003	Doubtful/Irregular Procurement of Plant & Machinery	6,060,937
248.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00032	Irregular procurement of medicines and disposable items on quotations	4,041,957
249.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00041	Likely tempering in financial bid, rejection on a/c of less deposit of CDR	-
250.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00007	Irregular acceptance of Controls & kits below shelf life.	12,229,100

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
251.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00001	Purchase of Medical Gases at exorbitant rates	30,222,749
252.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00007	Loss due to purchase of medicines at higher rates.	27,701,705
253.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00035	Loss due to Purchase of medicines at higher rates as compared to sister institutions.	7,777,000
254.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00006	Purchase of medicine on higher rates.	3,600,395
255.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00035	Wasteful expenditure on third-party validation of accounts of the Bahawal Victoria Hospital.	475,000
256.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00003	Unlawful purchase of Drugs/medicines without Defacing.	98,381,240
257.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00004	Non-replace of sub-standard medicine	9,994,858
258.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00002	Blockage of public funds	9,436,326
259.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00017	Irregular Promotion of Stenographer as Superintendent Mr. Mazhar Hussain Bhutta	-
260.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00028	Unnecessary parking of public funds outside Government Treasury in commercial bank account	51,887,479
261.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00024	Irregular placement of funds with other commercial banks instead of Bank of Punjab.	39,280,252
262.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00022	Unauthorized Bank Account Operations	2,192,788,400
263.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00012	Irregular collection of user charges without approval of the Government.	168,527,635
264.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00022	Irregular distribution of share money.	16,305,406
265.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00031	Recovery due to irregular payment of share money to non-entitled employees appointed	6,104,662
266.	Khawaja Muhammad Safdar Medical	2021-23	2024-0000001359	Recovery due to unauthorized/unjustified	4,892,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	College & Allied Institutions, Sialkot		_F00022	distribution of share money.	
267.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00002	Ineffective/Improper complaint redressal and management leading toward inefficiency.	1,000,000
268.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00011	Substandard medicine not yet recovered back and action not taken against the contractor.	1,272,900
269.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00004	Unjustified delays in repairs and up gradation of hospital incinerator	2,428,051
270.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00012	Likely misuse in consumption of medicines stock of Emergency Pharmacy.	17,478,436
271.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00033	Recovery due to non-deposit of receipt on account of Medico Legal Examiner Fee	2.90 million
272.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00025	Variance/less deposit of MRI, CT Scan etc. receipt	1,749,620
273.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00005	Irregular expenditure on Printing	5,626,561
274.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00011	Non provision of complete documents/information to NAB, Islamabad for procurements	590,549,891
275.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00015	Non verification of Pass book from the treasury for the period 2023-24	-
276.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00016	Defective maintenance of cash book for the period 2022-24	-
277.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00018	Irregular payment on account of pending liability from various heads	49,116,969
278.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00021	Irregular expenditure on hiring of Security services	70,632,777
279.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00022	Loss to Govt. due to non-deposit of receipt on account of MLC & Admission Fee into Govt. Treasury	685,065
280.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00023	Non-Reconciliation of Expenditure statement for the period 2022-24	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
281.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00025	Irregular expenditure on purchase of medicine	363,032
282.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00028	Irregular award of hospital waste incineration contract	4,570,867
283.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00030	Consumption of POL beyond prescribed ceiling	810,000
284.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00032	Non maintenance of auditable record	1,998,700
285.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00033	Unjustified and wastage of funds on hiring of chartered accountant firms at the cost	300,000
286.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00034	Irregular payments for disposable surgical	1,657,240
287.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00036	Non-deduction of conveyance allowance of officers availing official vehicle	155,243
288.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00038	Non receipt of medicine given to other hospitals on loan basis	2,092,469
289.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00043	Non deduction of income tax @20% on share money from non fillers and non provision of complete recor	-
290.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00047	Recovery due to less payment than minimum wages rates by the janitorial services provider	5,920,000
291.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00048	Recovery due to less payment than minimum wages rates by the Security services provider	6,800,000
292.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00007	Loss due to non-auction of cafeteria and irregular running of tucks shops within premises of hospita	17,160,000
293.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00013	Recovery due to non-deduction of PST	168,000
294.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00015	Undue retention of income tax in commercial account	414,440

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
295.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00018	None forfeited of performance security and black list due to non-supply of medicine and surgical & d	211,243,403
296.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00020	Irregular mode of payment in cash	778,967
297.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00021	Non withholding income tax	393,666
298.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00022	Non deduction of GST on supply of janitorial material.	2,875,116
299.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00023	Irregular drawn of cheques in the name of DDO instead against concerned vendors	836,550,000
300.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00024	Recovery due to non-deduction PST	302,500
301.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00025	Irregular payment from SDA Budget for Sheath Sohulat program medicine	11,640,000
302.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00028	Misclassification of Expenditure	1,843,000
303.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00029	Extreme shortage of medicines in peed emergency	-
304.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00030	Chance of salary drawn against Fake attendance and Ghost employee.	-
305.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00031	Non recovery on pay & allowance against fake attendance and absconder period	450,000
306.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00038	Recovery of LD Charges due to late supply of medicine, surgical & disposable items	9,509,992
307.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00040	Late deposit/Undue retention of income tax in commercial account	116,083,486
308.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00041	Patients suffered due non working of MRI, CT Scan, Ultra sound round the clock and given long time	-
309.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00044	Loss to government due to non auction of shaheen mall shops	8,308,000
310.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00047	Irregular appointment without advertisement and given time pay scale.	-
311.	AIMC & its allied	2023-24	2024-	No Installation of	39,189,496

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	institution, Lahore		0000002762_F00050	medical equipment's	
312.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00051	Irregular awarded of contract without renewal of Drug registration certificate	2,330,000
313.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00052	Award of contract despite late furnishing of performance security	54,386,000
314.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00054	Irregular opening of bank account	-
315.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00055	Recovery due to Non-deduction of GP Fund & Benevolent Fund	701,954
316.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00056	Acceptance of LP medicines without verification of MRP rates fixed by DRAP	21,688,172
317.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00057	Recovery due to non-withholding income tax on drugs	216,881
318.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00060	Irregular expenditure on quotation	471,600
319.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00061	Non compliance of pervious outstanding Paras	-
320.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00063	Non-Auction of unserviceable stores of	10,000,000
321.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00065	Recovery due to irregular availing of earned leaves on adhoc appointment of	2,068,365
322.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00066	Irregular appointment of employees on Ad-hoc and payment of Pay & Allowances	27,982,274
323.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00068	Non accountal and expense of samples of drugs	1,020,157
324.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00069	Unauthorized payment of conveyance allowance while using designated/allotted Government vehicle	75,000
325.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00070	Irregular/un-authorized consumption of POL over and above prescribed limit	161,240
326.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00071	Procurement of medicines at higher rates from single firm without market rate analysis and MRP	192,231,584
327.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762	Fictitious maintenance record of bids security	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00072	and performance security against procurement of milli	
328.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00074	Irregular auction of contract of public toilet without open tender	1,760,000
329.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00075	Non-functional medical equipment's/machines placed in different wards of hospital since long.	-
330.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00076	Non pursuance court case despite	-
331.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00078	Doubtful technical process without verification of knock down criteria document.	-
332.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00079	Irregular running private cafeteria within nursing hostel.	-
333.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00080	Miscellaneous irregularities regarding awarded of contract for providing/installation of VRF system	77,891,000
334.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00081	Doubtful/facetious expenditure on account LC account	18,090,000
335.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00082	Non maintenance of vouched account	1,186,270,589
336.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00083	Irregular Over payment than agreement	670,000
337.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00084	Miscellaneous irregularities	-
338.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00085	Non-Rotation of Job/wok of officials/officers	-
339.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00086	Non creation of reserve Fund	-
340.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00087	Non-submission of record to NAB for procurement above fifty million	-
341.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00088	Irregular engagement of daily paid/work charge employees	-
342.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00089	Irregular appointment of two officers on Own Pay Scale	-
343.	AIMC & its allied institution, Lahore	2023-24	2024-0000002762_F00090	Non conducting surgical and teaching audit of the staff	-
344.	Services Hospital, Lahore	2023-24	2024-0000002753	Irregular payment/award of contract at higher	1,471,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00003	rate, sustained a loss	
345.	Services Hospital, Lahore	2023-24	2024-0000002753_F00019	Less recovery of rent from bank of Punjab, non-collection of advance income tax	1,414,500
346.	Services Hospital, Lahore	2023-24	2024-0000002753_F00020	Non deposit recoveries into Government Treasury	1,591,649
347.	Services Hospital, Lahore	2023-24	2024-0000002753_F00025	Non-recovery of outstanding fee from students	1,067,320
348.	Services Hospital, Lahore	2023-24	2024-0000002753_F00031	Non-replacement of substandard medicines	110,250
349.	Services Hospital, Lahore	2023-24	2024-0000002753_F00032	Non-Auction of unserviceable stores	4,063,400
350.	Services Hospital, Lahore	2023-24	2024-0000002753_F00033	Inefficient/Non utilization of funds	61,292,475
351.	Services Hospital, Lahore	2023-24	2024-0000002753_F00034	Loss due non deposit of withheld taxes into Government Treasury	1,827,257
352.	Services Hospital, Lahore	2023-24	2024-0000002753_F00035	Unauthorized drawl of salaries from the receipt account and loss of profit	20,516,004
353.	Services Hospital, Lahore	2023-24	2024-0000002753_F00039	Procurement of disposables and lab kits/chemicals from single quoted firms without market rate analy	76,540,049
354.	Services Hospital, Lahore	2023-24	2024-0000002753_F00040	Non-conduct of Physical verification and internal audit	-
355.	Services Hospital, Lahore	2023-24	2024-0000002753_F00043	Unlawful retention of performance security of contractors in commercial account	127,000,000
356.	Services Hospital, Lahore	2023-24	2024-0000002753_F00044	Irregular drawn of cheque in the name DDO	127,000,000
357.	Services Hospital, Lahore	2023-24	2024-0000002753_F00045	Irregular award of contract for the repair & maintenance of lifts (with or without parts)	1,863,000
358.	Services Hospital, Lahore	2023-24	2024-0000002753_F00046	Irregular auction of the biomedical equipment and Lift of the emergency department of SHL amounting	1,365,000
359.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00014	Non-adjustment of advances	2,750,000
360.	Shaikh Zayed	2022-24	2024-	Unjustified expenditure	10,400,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Medical College/Hospital and allied institutions Rahim Yar Khan		0000004879_F00022	charged out of the AAA-Cost Centre RN-4257 Sheikh Khalifa Healthcare	
361.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00030	Non recovery/confiscation of CDR for against non-supply of medicine in 2022-23.	345,480
362.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00037	Unauthorized Payment of Integrated Allowance	1,533,600
363.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00038	Irregular appointments of contingent paid staff-	381,051,337
364.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00039	Unauthorized payment of computer allowance to Officials-	252,000
365.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00040	Recovery of water charges from residents of Govt. Accommodation.	175,800
366.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00042	Improper maintenance of record of bids security and performance security against procurement of mill	-
367.	Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00043	Non-Supply of medicine in Oncology Ward	-
368.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00006	Irregular payments of pending liabilities	502,490,000
369.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00008	Irregular award of Janitorial Service Contract by ignoring the lowest bidder	83,577,330
370.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00010	Non-deposit of profit earned on bank account into Government Treasury	22,240,858
371.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00013	Non-Deduction of Conveyance Allowance During Earned Leave Recovery Thereof	166,636
372.	D.G. Khan Medical College & Allied Institutions, D.G.	2022-24	2024-0000004517_F00014	Loss To Govt. Due to Non-Recovery of 5% Deduction of HR	273,139

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Khan			conveyance allowance and house rent allowanc	
373.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00015	Doubtful expenditure on POL for vehicles without maintaining Log books	2,524,171
374.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00016	Irregular Expenditure of POL Charges for Generators	22,109,230
375.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00019	Non surrendering of Savings	560,007,989
376.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00030	Vouched Accounts not provided by the building department	79,241,000
377.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00032	Loss to Govt. due to the non-submission of SSP Claims to SLIC	8,035,900
378.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00037	Non recovery of Rent and Electricity Charges from HBL ATM Machine working at DHQ Teaching Hospital	240,000
379.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00038	Loss to Govt. Due to Non-auction of condomed articles amounts in millions.	-
380.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00039	Loss to Govt. Due to Non-auction of hospital canteen and car parking stand	800,000
381.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00041	Loss to Govt. Due to Non-Collection of Laboratory Charges	199,210
382.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00045	Loss to Government Due to Shortage of Medicines	196,093
383.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00016	Illegitimate Payment to Security and Janitorial Service Providers	29,088,668
384.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00017	Lapse of Funds due to Non-Utilization/Surrendering of Savings	23,351,691
385.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00018	Misclassified Expenditure due to Wrong Punching	4,221,929
386.	Government Mian Munshi DHQ Teaching Hospital,	2023-24	2024-0000005338_F00019	Non-Transparent Procurement of X-Ray Films and Linen	3,450,900

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore				
387.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00020	Doubtful Expenditure on Repair & Maintenance	1,762,596
388.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00021	Irregular and Doubtful Expenditure due to Non-Transparent Procurement Process	1,645,000
389.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00022	Irregular Expenditure in Excess of the Budget Allocation	1,447,288
390.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00023	Inadmissible Drawl of Health Sector Reforms Allowance (HSRA)	924,000
391.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00024	Doubtful Expenditure on Purchase of POL for Generator	648,274
392.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00025	Non-Transparent Auction of X-Ray Fixer Water and Empty Dialysis Cans/Bottles	-
393.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00026	Non-Conducting of Medicine Store Inspection despite Absconded Pharmacist	-
394.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2020-24	2024-0000005410_F00002	Inadmissible expenditure on internet services	1,990,830
395.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2020-24	2024-0000005410_F00003	Unauthorized Payment of Conveyance Allowance during Leave Period	170,656
396.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2020-24	2024-0000005410_F00004	Irregular Procurement by splitting the sanctions	360,727
397.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2020-24	2024-0000005410_F00005	Non surrendering of unspent balances	13,026,873
398.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2020-24	2024-0000005410_F00006	Excess expenditure than budget allocation	3,664,466
399.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2020-24	2024-0000005410_F00007	Receipts challans not got verified from treasury office	629,634
400.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00004	Non-deposit of SSP money in PLA	22,612,197
401.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00028	Loss due to procurement of stationary items at higher rates from single bidder	15,882,400
402.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00056	Lapse of funds funds due to non-surrendering of savings	360,825,569

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
403.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00057	Non-finalization of inquiries for theft	-
404.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00024	Loss to Govt non-utilization of the Medicines.	55,595,040
405.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00029	Action not taken against the firm for Poor maintenance and non-functioning of 03 lifts through out t	564,108
406.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00030	Irregular payment of income tax on behalf of contractor of outsourcing of Laundry Se	390,906
407.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00033	Non deduction of HRA 5% maintenance charges	266,446
408.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00036	Irregular payment of conveyance allowance to the officers provided with government vehicle	180,000
409.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00037	Unauthorized Payment of Computer Allowance to Officials	153,000
410.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00038	Non-recovery of GST on auction of Scrap items	320,428
411.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00043	Irregular payment of additional charge allowance	493,680
412.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00046	Irregular appointment of employees on Ad-hoc and payment of Pay & Allowances	-
413.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00048	Irregular release of Payment without deduction of cost of samples	285,814
414.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00049	Un-justified amount of Drug Testing Laboratory Fee	1,338,295

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
415.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00050	Loss due to less charging of average mileage than the authorized one	482,510
416.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00051	Irregular use of Govt. Buses and Toyota Hiace	5,883,700
417.	Principal, PGMI/Lahore General Hospital and allied institutions Lahore	2023-24	2024-0000005266_F00052	Unlawful payment of POL and recovery there of	275,115
418.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00017	Execution of the PC-I without recruitment of approved staff	146,390,000
419.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00019	Irregular expenditure due to non-obtaining of vouched account of grant-in-aid-	26,872,166,000
420.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00021	Irregular procurement of goods and repair without tender	22,689,332
421.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00022	Mis-procurement of goods by splitting the indent	60,790,761
422.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00023	Irregular appointment of contingent paid staff	57,428,095
423.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00028	Inadmissible Expenditure on the Provision of Telecom and Data Services	1,490,890
424.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00029	Unjustified selection of NGOS' for provision of grant-in-aid	3,656,264,536
425.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00032	Irregular payment of POL for other private Vehicles not existing on the strength of department amoun	421,961
426.	Secretary, Specialized Healthcare and	2023-24	2024-0000005409_F00033	Non-auction of replaced parts	26,601,944

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Medical Education Department, Lahore				
427.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00035	Dubious procurement of Store items without maintenance of record of receipt and issuance amounting t	426,961
428.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00003	Vouched account of repair work of building not called far from sixth Building Di	1,126,069,560
429.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00009	Non-utilization of funds	232,308,140
430.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00011	Non-refund of CM grant for patients due to non-utilization	145,743,173
431.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00015	Utility bills showing the arrears (average) whereas the authorities were making	68,736,602
432.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00017	Unjustified payment of pending liability	40,024,029
433.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00035	Irregular payment of low power factor penalty	2,603,489
434.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00011	Inordinate delay in the process of Import and Installation of two new imported Angiography Machines	-
435.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00021	Proper physical verification and stock taking not carried out	-
436.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00022	Failure in Automation of HR, Pay & Allowances, Data base&History of Patients, Inventory system etc.	-
437.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00026	Unjustified time span in issuance of reminders to defaulting suppliers of medicines and disposables	-
438.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00028	Difference in infectious hospital wastage as compared to Contractor of S&HC Deptt- Approx.	602,913
439.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00029	Non-revision of rates for certain charges including Cardiac Surgery, Angioplasty, lab. Tests etc.	-
440.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00030	Non-availability of consolidated consumption record at	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				wards level	
441.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00033	Irregular functioning of Radiology Department & School of Allied Health Sciences for BS(Hons)	-
442.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00037	Unauthorized issuance of Medicines and Disposables to Model Pharmacy of PIC, Lahore	-
443.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00043	Non-implementation of Sehat Sahulat Program in Iteer&Spirit resulted in financial burden on patients	-
444.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00047	Irregular Payment of Rent of Res.Building & Computer Allowance-Recovery thereof	1,183,368
445.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00050	Irregular award of contracts due to evaluations of invalid documents	275,034,483
446.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00052	Non-implementation of clauses of Punjab Medical and Health Institutions Act and Rules, 2003	-
447.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00056	Irregular share distribution to model&hospital pharmacy without approval	40,376,197
448.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00057	Irregular award of Waste Management Contract without compliance of certain Items	13,000,000
449.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00004	Non recovery of whole stipend from post graduate residency (PGR) resigned/abscond	889,298
450.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00006	Irregular payment of Special/University allowance without approval of Senate	46,236,560
451.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00027	Irregular payment of warden allowance-Recovery	960,000
452.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00028	Inadmissible payment of computer allowance	468,000
453.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00029	Overpayment of additional charge allowance	169,575
454.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00030	Unjustified payment of Deanship/Headship Allowance to individuals	461,333

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				who were not Head of the Departme	
455.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00031	Unjustified payment of Special allowance 2021 25% and 2022 15%	519,618
456.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00032	Not deduction of PST on Exam Remuneration	1,770,445
457.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00033	Irregular payments made for conduct of JCAT exams-Recovery thereof	2,450,000
458.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00034	Loss to Government due to non-carrying out repair work of vehicles & declaring the vehicles off road	4,400,000
459.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00035	Irregular expenditure on POL	21,524,320
460.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00036	Non deduction of house maintenance charges from allottees of house/flat	217,595
461.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00037	LAG in key performance indicators of KEMU	-
462.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00038	Inadmissible health risk allowance	1,393,500
463.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00039	Government policy for usage of electricity in government offices not followed in letter and spirit.	-
464.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00040	Unauthorized use of vehicles	1,637,160
465.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00041	Irregular drawl of cash in favor of DDO instead of vendor	186,870,782
466.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00042	Irregular expenditure on account of entertainment charges	3,566,967
467.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00043	Non recovery rent, electricity and water charges	116,890
468.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00044	Non recovery of stamp duty income tax and Penalty on rent agreement with bank	368,350
469.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00045	Irregular extension in contract of adhoc employees	24,070,610
470.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00046	Mis-procurement of printing, others and general/electric items by splitting the indent	9,815,441
471.	King Edward	2023-24	2024-	Un-authorized payment	291,302

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Medical University, Lahore		0000004907_F00047	of General Sales Tax on computer software	
472.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00048	Consumption of medicine without DTL reports	1,355,284
473.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00049	Less realization of examination and evaluation of thesis fee from M.Phil, MD/MS/MDS students	640,000
474.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00050	Loss due to hiring of services for arrangements of convocation at higher rates	658,000
475.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00051	Overpayment due to unauthorized grant of time scale promotion	756,670
476.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00052	Unauthorized drawl of salaries due to irregular promotion	7,513,792
477.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00053	Irregular advance drawl of funds	3,773,000,000
478.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00054	Un-necessary purchase of furniture & fixture and air conditioners for canteen without requirements.	20,349,998
479.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00055	Loss due to non-investment of surplus funds	37,821,163
480.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00056	Irregular award of Additional Charge and non-approval of terms and condition's of appointments from	-
481.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00057	Overpayment due to incorrect rate	445,668
482.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00058	Overpayment due to incorrect rate	222,905
483.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00059	Overpayment due to incorrect rate	102,059
484.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00060	Overpayment due to unnecessary item	976,547
485.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00061	Overpayment due to incorrect rate	149,404
486.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00062	Overpayment due to incorrect rate	460,713
487.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00063	Overpayment due to incorrect rate	326,554

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
488.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00064	Overpayment due to incorrect rate	105,518
489.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00065	Overpayment due to incorrect rate	163,240
490.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00066	Overpayment due to unnecessary item	213,257
491.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00067	Overpayment due to incorrect rate	282,966
492.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00068	Overpayment due to incorrect rate	275,528
493.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00069	Overpayment due to incorrect rate	124,194
494.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00070	Overpayment due to incorrect rate	452,088
495.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00001	Loss to Department due to double deduction of Income tax	1,306,913
496.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00004	No Mechanism Framed for Remaining DTL Samples in Drug Testing Laboratories in Large Quantities	-
497.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00009	Non recovery of rent & advance income tax from M/s Fareed Enterprises	366,849
498.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00015	No Mechanism for Utilization of Useable furniture and other assets & items auctioned	-
499.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00016	Down Time of CT Scan, MRI etc Machine resulted loss to the patients and hospital.	-
500.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00017	Medicine issued to different hospitals but not recovered	-
501.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00019	Irregular payment of low power factor to WAPADA	908,040
502.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00020	Recovery due to non-deposit of EOBI and Social Security Charges from M/s RZ Enterprises	-
503.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00023	Loss to hospital due to illegal working of Photocopier Machine near new building gate	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				without any au	
504.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00024	Non recovery of room rent & utility charges from PGRs students residing in hostel	11,076,000
505.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00025	illegal Easy load and mobile accessories counter near new building gate without any auction	-
506.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00026	Illegal subletting made by the main canteen contractor against the contract	360,000
507.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00027	Non-provision of facilities to the doctors and employees of the hospital by the contractor	-
508.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00028	Overcharging made by the parking stand contractor and use of hospital space for car parking	-
509.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00029	Irregular purchase of Vehicle Toyota Yaris 1.3 without approval of the Board	4,965,500
510.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00030	Irregular Expenditure due to non-posting of regular resident auditor/internal audit officer for pre	-
511.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00031	Non-submission of Withholding Tax Statement for the period March and June 2024	-
512.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00036	Increase and High death ratio as compared to previous years	-
513.	The Children Hospital and The Institute of Child Health, Multan	2023-24	2024-0000005228_F00041	Procurement without immediate requirement	6,377,407
514.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00030	Non deduction of house rent allowance/conveyance allowance from employees. Recovery thereof	354,855
515.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00034	Unjustified purchase of ensure energy powder out of local purchase of medicines	489,847
516.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00051	Irregular expenditure out of HEC Fund by misclassification of	13,564,914

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
				expenditure	
517.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00052	Non maintenance of record of repair work	8,396,000
518.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00055	Difference of expenditure figures and SAP FI data	4,380,000
519.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00060	Short deduction of LD Charges	66,851
520.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00061	Lack of centralized oversight and verification of donations	-
521.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00066	Lapse of funds due to non-surrendering of savings	49,653,712
522.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00068	Non verification of performance guarantee on the account of purchases of medicines	56,386,806
523.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00069	Non reconciliation of expenditure on LP with PITB Portal	16,509,039
524.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00070	Poor delivery service due to Non-functioning of bio-medical machines & equipment items in Wards	-
525.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00071	Low quality service due to Ward-wise bed occupancy during off hours	-
526.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00080	Irregular increase in 395 miscellaneous post without approval of Finance Department.	-
527.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00005	Poor function of the hospital management in outsourcing janitorial services	-
528.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00008	Irregular award of laundry contract-	8,756,325
529.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00011	Mis-appropriation in pathology lab tests recovery thereof	11,677,200
530.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00030	Irregular Re-appropriation/Transfer of Funds A/c-	52,398,372
531.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00034	Non-surrender of savings within stipulated time	619,004,468
532.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00035	Expenditure exceeded to budgetary provisions	1,125,778
533.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00037	Irregular engagement of daily wage and contingent paid staff	18,901,171

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
534.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00040	Loss due to non-auction of off-road vehicle of College of Nursing.	3,000,000
535.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00041	Non-de-classification and non-auction of unserviceable items-	3,591,165
536.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00042	Non verification 32 A challans	67,865,291
537.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00043	Recovery due to less deposit of receipt on account of Medico Legal Examiner Fee	733,000
538.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00044	Incomplete maintenance of stock registers	-
539.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00045	Non-confirmation of GST deposit (being 4/5 th) into Government Treasury by the DDO	18,812,718
540.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00046	Undue retention of receipt money and profit outside Govt. Treasury	255,494,234
541.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00047	Non-adjustment of temporary advances	23,849,371
542.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00048	Unjustified Payment of college/hostel receipts in various funds	4,230,545
543.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00049	Irregular issuance of near to expiry surgical items to other hospitals	1,626,000
544.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00050	Non forfeited of performance security and black list due to non-supply of medicine and surgical & di	1,638,707
545.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00051	Analysis of bank statement with classified cash book & actual students enrolled	23,764,028
546.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00052	Excess payment of laundry more than contractual	1,743,934
547.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00053	Unnecessary parking of public funds outside Government Treasury in commercial bank account	118,691,149
548.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00054	Irregular expenditure on various items without approval of competent Authority	3,840,000
549.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00055	Non-submission of record to NAB for procurement	-
550.	Sahiwal Medical College with Allied	2022-24	2024-0000004515	Irregular purchase of Lithotripsy Coil by	6,000,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Institutes, Sahiwal		_F00056	avoiding tendering	
551.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00057	Misclassification of expenditure of POL	13,563,142
552.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00058	Misclassification of cost of others store	758,411
553.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00059	Mis-procurement of various tenders to avoid prequalification	2,449,636,355
554.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00060	Irregular expenditure on Generators, Recovery thereof	3,819,442
555.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00061	Irregular procurement of various items of Drugs & Medicines from Cost of Other Stores	1,337,680
556.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00063	Embezzlement of electricity of hospital by Canteens	1,343,373
557.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00064	No installation of medical equipment's	9,334,411
558.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00065	Irregular payment of pending liabilities	22,427,697
559.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00066	Irregular expenditure on Advertisement and Publicity	4,618,950
560.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00067	Irregular expenditure due without tendering violation of PPRA rules	1,302,925
561.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00068	Less deposit of performance guarantee Medical Gases	2,603,033
562.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00069	Irregular expenditure on laundry due without observing PPRA rules	19,341,050
563.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00002	Undue retention of HR incentive on account of sehat soholat patient receipt in commercial bank	31,394,917
564.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00003	Loss due to procurement of LP medicines at higher rates despite of having rate contract through bulk	11,830,000
565.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00006	Non-recovery of pay and allowance from staff resigned before one month notice	254,179
566.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00007	Irregular mode of payment	2,572,035
567.	Pakistan kidney and liver institute and	2021-24	2024-0000005523	Non withholding of income tax	141,461

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	research center, Lahore		_F00008		
568.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00010	Non accountable and expense of samples of medicine and surgical disposable items	3,670,351
569.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00012	Recovery due to non-deposit of social security charges.	1,666,886
570.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00014	Irregular procurement of "BTL (bloodline) (8.0mm) with 2 transducer protector" from unauthorized firm	17,750,000
571.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00015	Non-recovery of outstanding dues from panel departments & SSP	31,660,000
572.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00017	Irregular procurement of medicines "Pico catheter 5 FR" without having drug registration certificate	3,761,580
573.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00018	Irregular parked of funds from assan assignment account to commercial bank	36,198,704,000
574.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00021	Blockage of public money	53,456,703
575.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00022	Non-disposed of expired drugs	91,450,000
576.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00023	Irregular mode of collection of user charges in cash	4,288,000,000
577.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00026	Irregular awarded of contract without approval of technical sanction	639,544,459
578.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00030	Chance of fraud in disbursement/ maintenance of salary through manual system instead through automate	-
579.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00031	Less deduction of income tax on salary	13,209,435
580.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00032	Excess transfer of salary into commercial account and non-recovery of interest	506,229,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
581.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00034	Doubtful issuance of expired medicines to patients in 706 cases.	-
582.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00038	Irregular acceptance of LP medicine without comparison with MRP	746,265,602
583.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00040	Acceptance of LP medicine without calculating shelf life in violation of bidding document	746,265,000
584.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00042	Procurement of medicines without prequalification	135,000,000
585.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00043	Procurement of medicines at higher rates from single firm without market rate analysis and compariso	140,380,000
586.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00044	Doubtful technical evaluation due non verification of knocks down criteria documents from issuing au	9,339,474,394
587.	Pakistan kidney and liver institute and research center, Lahore	2021-24	2024-0000005523_F00045	Low collection of donation despite of selection of market employees	93,263,436
588.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.1.1	Non-availability of consolidated consumption at ward level	
589.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.1.2	Incomplete online inventory management system	
590.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.1.3	Doubtful entry of medicines in Stock register	
591.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.2.1	Defacing and late delivery issue of Farcocath IV Cannula-	2,987,100
592.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.2.2	Unjustified transfer of medicine	
593.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.2.3	Non-functional Hospital Inventory Management System (HIMS) provided by PITB	
594.	Performance Audit Report on Inventory Management System	2017-18	4.3.1	Non-provision of E-mail record with PITB	

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	of Hospitals				
595.	Performance Audit Report on Inventory Management System of Hospitals	2017-18	4.4.1	Unregistered Medicine found in store	
596.	Principal, Shaikh Zayed Medical College/Hospital and allied institutions Rahim Yar Khan	2022-24	2024-0000004879_F00035	Excessive higher consumption of medical gases during 2023-24	98,896,392
597.	Govt. M. Nawaz Sharif Teaching Hospital, Lahore	2022-24	2024-0000002760_F00017	Unauthorized payment due to purchase of goods from incorrect head of accounts	55,688,059
598.	Govt. M. Nawaz Sharif Hospital Yakki gate Lahore	2022-24	2024-0000002760_F00042	Non-inclusion of medicine and disposables into the list of bulk purchase	19,918,890
599.	Children Hospital & Institute of Child Health, Multan	2023-24	2024-0000005228_F00011	Non-Installation of Oxygen Gas Plant	-
600.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00012	Misuse of services of Pharmacists loss to public exchequer	121,922,928
601.	Principal PGMI and Allied Institutions, Lahore	2023-24	2024-0000005266_F00042	Double Drawl of Salary through same CNIC No.	1,700,000
602.	Principal PGMI and Allied Institutions, Lahore	2023-24	2024-0000005266_F00040	Doubtful drawl of Salary of nine employees (class-I) transferred in same bank account	470,571
603.	Secretary, Specialized Healthcare and Medical Education Department, Lahore	2023-24	2024-0000005409_F00015	Blockage of Funds due to Non-distribution of Equipment and medicine	3,304,713,375
604.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00005	Lapse of huge funds due to weak financial controls & non-utilization of funds intime	917,611,475
605.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00053	Irregular expenditure on repair of office & residential buildings	705,219,175
606.	Nishtar Medical University and Allied Institutions, Multan	2023-24	2024-0000005451_F00078	Non availability of whereabouts of LP bills drawn	285,874,000
607.	Mian Munshi Hospital, Lahore	2023-24	2024-0000005338_F00014	Medicines transferred to TCS warehouse without rule position.	182,378,333
608.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00009	Medicines transferred to TCS warehouse without rule position.	59,161,514
609.	Nishtar Medical University and Allied Institution, Multan	2023-24	2024-0000005451_F00025	Lack of Centralized Collection of Hospital Receipts	211,067,000
610.	Medical Superintendent Mayo	2023-24	2024-0000002746	Doubtful deposit of Govt. Share collected	165,300,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Hospital, Lahore		_F00044	through SSP	
611.	LGH & Medical College, Lahore	2023-24	2024-0000005266_F00053	Undue burden on the Budget of LGH due to provision of liquid Oxygen gases and electricity to Punjab	100,230,000
612.	Secretary, Specialized Healthcare and Medical Education Department	2023-24	2024-0000005409_F00031	Irregular drawl of POL without maintenance of log books	87,752,645
613.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00031	Undue retention of CDRs amount of suppliers/contractors of 2021-22 & 2022-23	60,706,493
614.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00059	Irregular & inadmissible expenditure incurred from UHI receipts under various heads	56,612,237
615.	Secretary, Specialized Healthcare and Medical Education Department	2023-24	2024-0000005409_F00036	Irregular expenditure on entertainment	35,827,036
616.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00024	Shifting of employees more than 03 months	20,148,096
617.	Manager Regional, Blood Centre Mayo Hospital, Lahore	2023-24	2024-0000005410_F00001	Shifting of employees more than 03 months	7,890,492
618.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00025	Loss to Government due to unnecessary delays in the process of LC for purchase	127,258,127
619.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00026	Difference of hospital receipt was not reconciled	18,144,737
620.	M. Nawaz Sharif Teaching Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00041	Irregular retention of cash collected by hospital and deposited with delay	15,408,857
621.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00029	Deposit not Govt. Verified from the Treasury	12,474,957
622.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00037	Irregular expenditure for disposal of hospital waste	9,370,952
623.	Secretary, Specialized Healthcare and Medical Education Department	2023-24	2024-0000005409_F00018	Irregular procurement of excessive Vehicles without approved Sanctioned strength from the Finance Department	7,511,000
624.	Children Hospital & Institute of Child Health, Multan	2023-24	2024-0000005228_F00018	Non-provision of medicine/quotations of rates of LP Medicine	5,455,788
625.	Nishtar Medical	2023-24	2024-	Non reconciliation of	5,230,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	University and Allied Institutions, Multan		0000005451_F00065	expenditure and budget control register	
626.	Nishtar Medical University and Allied Institutions, Multan	2023-24	2024-0000005451_F00064	Loss due to non-recovery of condemnable articles from CSSD Department	4,120,000
627.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00010	Mis-handling & non-auction of condemn items resulted in further decrease in value	3,413,955
628.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00019	Non-verification of deposit of 4/5 th GST into Government Treasury by contractors	3,311,574
629.	Medical Superintendent Nishtar Hospital, Multan	2023-24	2024-0000005451_F00067	Unauthorized expenditure without budget allocation	3,234,153
630.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00032	Unauthorized Fee Increase @ 173% & Excess fee collected from BSc (Hons) students	2,140,425
631.	LGH & Medical College, Lahore	2023-24	2024-0000005266_F00045	Non-maintenance of stock entry and consumption account of samples retained by the institution	1,812,446
632.	LGH & Medical College, Lahore	2023-24	2024-0000005266_F00013	Wasteful expenditure on providing & fixing LPG Vaporizer for HVAC System Phase-II building, LGH Lahore	1,494,718
633.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00042	Irregular award of Service Contracts of already "out of order" lifts along with extension	957,000
634.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00024	Excess deduction of Income Tax from bills of items purchased for Repair & Maintenance	758,607
635.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00001	Non-vacation of stay from the court of law from 2021 to 2024, loss to organization in millions	-
636.	LGH & Medical College, Lahore	2023-24	2024-0000005266_F00016	Damage of mammography machine due to rain water loss of million of rupees	-
637.	Sahiwal Medical College with Allied Institutes, Sahiwal	2022-24	2024-0000004515_F00001	Analysis of Four newborns perish in Sahiwal hospital fire	-
638.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00041	Unlawful purchase and utilization of Disposable items without Defacing	-
639.	The Children	2023-24	2024-	Loss to hospital due to	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Hospital& Institute of Child Health, Multan		0000005228_F00003	illegal working of canteen in front of medical unit/ward-1 emergency	
640.	Punjab Institute of Cardiology, Lahore	2022-24	2024-0000002749_F00055	Suspicious affairs of Model Pharmacy (working under management of PIC) due to concealment of record	-
641.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00005	Excess consumption of computer papers were shown than actual requirements.	3,821,918
642.	SIMS and allied institutions	2023-24	2024-0000002753_F00004	Non recovery of less shelf life	11,423,661
643.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00034	Non-replacement of sub-standard medicines	4,898,600
644.	Govt. M. Nawaz Sharif Teaching Hospital, Lahore	2022-24	2024-0000002760_F00040	Non-replacement of sub-standard medicines	4,742,500
645.	DHQ Teaching Hospital, DGK	2022-24	2024-0000004517_F00004	Funds for Sehat Sahulat Program not utilized	39,331,572
646.	Govt. Nawaz Sharif Hospital, Lahore	2022-24	2024-0000002760_F00001	Income Tax on Govt Share not deposited.	39,031,062
647.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00023	Payments to PGMIs made from hospital budget	8,298,107
648.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00035	Recovery of tuition fee from the students	4,719,880
649.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00029	Payment of the NPA to the doctors without obtaining affidavit on non-practicing	25,134,000
650.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00041	Payment of non-practicing allowance to doctors working on administrative posts.	10,634,363
651.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00018	Recovery due to irregular availing earned leave on adhoc appointment.	3,607,582
652.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00034	Payment of non-practicing allowance to doctors working on administrative posts.	738,492
653.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00026	Non-recovery of GST	10,778,569
654.	Services Hospital, Lahore	2023-24	2024-0000002753_F00041	Mis-procurement due to non-uploading of Evaluation Reports of framework contracts on the PPRA website	1,708,481,159

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
655.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00004	Procurement of surgical disposables from single bidders without market survey.	1,021,630,639
656.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00012	Late obtaining of performance guarantee and non-recovery of stamp duty	965,404,110
657.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00005	Procurement of medicines from single bidders without market survey.	740,325,651
658.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00003	Award of contract for purchase of furniture to single bidder without market survey.	499,500,000
659.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00011	Procurement of medicines, surgical items and Lab Kits from Single Bidder without market survey	431,847,425
660.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00012	Irregular expenditure on purchase of lab kits, chemicals, glassware, consumable and disposable item	318,385,382
661.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00024	Irregular expenditure on purchase of medicine	290,252,280
662.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00017	Pending Bio-medical gas pipeline system for 180 beds hospital precured without market analysis	250,372,759
663.	Sh. Zaid Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00032	Procurement of medicine and surgical items from single bidder	171,276,499
664.	PIC, Lahore	2022-24	2024-0000002749_F00007	Procurement without market survey	72,000,000
665.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00013	Irregular expenditure on purchase of disposable surgical	51,341,309
666.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00035	Irregular expenditure on hiring of janitorial services	49,160,876
667.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00022	Loss to government due to purchase of laboratory equipment at higher rates than market price	21,985,600
668.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00006	Irregular expenditure on purchase of Stationery and Computer Stationery	17,256,597
669.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00009	Irregular expenditure on purchase of General stores	13,786,411
670.	AIMC & its allied institution	2023-24	2024-0000002762_F00019	Purchase of medicine by split up to avoid tender.	11,965,501

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
671.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00007	Irregular expenditure on purchase of General stores	10,351,663
672.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00004	Award of contracts to single participating firm without market rate analysis.	10,169,500
673.	PIC, Lahore	2022-24	2024-0000002749_F00012	Irregularities found in procurements of disposables	10,137,000
674.	AIMC & its allied institution	2023-24	2024-0000002762_F00027	Award of contract after expiry of bid validity period.	9,990,000
675.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00002	Purchase of tests kits of Dengue through LP due to late tendering process caused loss.	7,883,750
676.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00004	Irrational local purchase of medicine at least discount rate.	6,141,262
677.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00014	Irregular expenditure on purchase of X-Ray and CT Scan film	5,310,675
678.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00006	Award of contracts without verification of the CDRs	4,553,579
679.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00027	Irregular expenditure on purchase of Gases	4,004,752
680.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00032	Purchase of heavy duty photo copier from single without market rate analysis.	4,000,000
681.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00008	Irregular expenditure on purchase of Linan items	2,740,163
682.	Sh. Zaid Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00020	Non deposit of CDRs by the bank in the institutional CDR account.	1,970,189
683.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00054	Extension of outsourcing waste management contract instead of advertisement	1,950,388
684.	PIC, Lahore	2022-24	2024-0000002749_F00016	Irregularities in bidding, evaluation and procurement	1,100,000
685.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00019	Overpayment due to incorrect rate	956,880
686.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00014	Overpayment due to incorrect rate	635,868
687.	DHQ Teaching Hospital, DGK	2022-24	2024-0000004517_F00009	Security Services Contract was not awarded to lowest bidder.	8,708,200
688.	Project Director,	2022-24	2024-	Distribution of local	252,535,387

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Pediatrics Hospital, Lahore		0000004514_F00008	purchase of medicines and disposables to the selective bidder	
689.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00007	Procurement of LP medicine without engagement of independent officer.	90,925,013
690.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00007	Pooling of L.P vendors in supply of medicines. Less supply than demand.	56,973,458
691.	PIC, Lahore	2022-24	2024-0000002749_F00036	Irregular purchase of medicines through local purchases causing a loss	54,879,204
692.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00036	Loss due to irregular procurement of regular /routine type medicines & surgical items through LP	20,050,067
693.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00017	Loss to Government due to irregular purchase of medicines on LP basis at higher rates	10,207,677
694.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00019	Declaration of national company to multinational company and purchase of medicines	2,884,905
695.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00017	Loss due to procurement of medicine and surgical items at higher rates from single bidder	318,033,651
696.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00008	Purchase of Air conditioners at higher rates in comparison to other development scheme	299,760,000
697.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00005	Procurement on higher rates on LOT basis when compared to item wise from other lowest vendor.	69,781,000
698.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00046	Loss due to procurement of surgical disposable items and Lab Kits, Chemical at higher	54,007,000
699.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00031	Purchases of gases at Excessive high Rates	83,071,171
700.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00019	Purchase of laboratory equipment higher	31,499,250
701.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00018	Purchase of surgical disposable items at higher rates to single bidder without market analysis.	28,481,000
702.	Nishter Hospital,	2023-24	2024-	Purchase of Generators	23,595,000

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Multan		0000005451_F00010	at higher rates from the single tender without rate analysis	
703.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00025	Procurement of General Store items at high rates	13,173,710
704.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00031	Purchase of Polythene Bags at high rates	4,179,000
705.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00023	Overpayment due to incorrect rate	2,131,368
706.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00017	Overpayment due to incorrect rate	1,080,198
707.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00042	Purchase of bracket & ceiling fans at high rates Loss to Government	884,000
708.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00043	Purchase of Green Latha at high rates Loss to Government	504,000
709.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00010	Purchase of Machinery & Equipment without immediate requirement	196,951,090
710.	Government M. Nawaz Sharif Hospital, Yakki Gate, Lahore	2022-24	2024-0000002760_F00037	excess quantities of lab reagent/chemicals, glassware, disposable items, PPEs kits were procured	129,448,482
711.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00008	Medicines were purchased excess than requirements.	15,814,500
712.	Principal Sheikh Medical College/Hospital RY Khan	2022-24	2024-0000004879_F00011	Cost run over due to non-completion of scheme within stipulated period.	1,128,490,000
713.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00006	Cost increased due to non-completion of project according to PC-I.	378,555,000
714.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00007	Cost run over due to non-completion of scheme within stipulated period.	310,864,000
715.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00022	Loss due to delay in procurement process. Cost run over due to non-completion of scheme as per PC-I	18,124,000
716.	Medical Superintendent Mayo Hospital, Lahore	2023-24	2024-0000002746_F00055	High mortality rates and absence of mitigation measures to address the glaring issue	0
717.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00007	Loss to Govt. due to non-completion of infra-structure and lapsing of funds by Building department	64,292,883

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
718.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2022-24	2024-0000004517_F00029	Loss to Govt. due to lapse of funds of deposit works by Building department	18,422,355
719.	Secretary, Specialized Healthcare and Medical Education Department	2023-24	2024-0000005409_F00016	Non-execution of the approved procurement plan	8,827,250,000
720.	PIC Lahore	2022-24	2024-0000002749_F00060	Ineffective implementation of home delivery of medicines through TCS causing loss	5,833,680
721.	Services Hospital, Lahore	2023-24	2024-0000002753_F00038	Payment of monetary Incentive Allowance without approval of Finance department	7,950,000
722.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00014	Defective pre-qualification process as 2 firms were pre-qualified instead of 03 firms.	2,966,000,000
723.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00001	Defective pre-qualification process as 2 firms were pre-qualified instead of 03 firms.	1,138,126,711
724.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00009	Procurement without pre-qualification and late obtaining of performance guarantee.	1,043,425,000
725.	Secretary SHC & ME, Lahore	2023-24	2024-0000005409_F00010	Procurement without pre-qualification and late obtaining of performance guarantee.	971,674,740
726.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00010	Grievances redressal by un-authorized grievance committee.	590,549,891
727.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00017	Hiring of human resource/excessive number of janitors for the same without planning.	26,130,000
728.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00002	Less obtaining of performance security.	17,834,928
729.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00005	Irregular award of contractor of janitorial services	16,536,460
730.	AIMC & its Allied Institution	2023-24	2024-0000002762_F00077	Repair of building by split up to avoid tender.	15,056,622
731.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00001	Irregular local purchase of medicine and surgical disposables at higher rates through manual process	12,179,774

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
732.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00020	Repair of building through quotations.	5,376,896
733.	Fatima Jinnah Medical University and its Allied institution	2022-23	2024-0000000740_F00048	Non forfeited performance security due to non-supply of lifesaving medicines	87,417,720
734.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00038	Non-forfeiture of performance guarantee for non-supply of medicines.	3,645,931
735.	Sh. Zaid Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00001	Performance guarantee non-forfeited for non-supply of medicines	1,491,617
736.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00013	Non receiving of replacement of Intra Aortic Balloons since long.	61,900
737.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.1.1	Purchase of Equipment before completion of Civil Work	-
738.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.1.2	Purchase of Faulty Equipment	-
739.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.1.3	Non-Utilization of Machinery and Equipment due to Non-hiring of Staff	-
740.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.1.4	Non/Late Receipt of Machinery and Equipment	-
741.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.1.5	Purchase without immediate requirement	-
742.	Purchase of Machinery and Equipment Establishment of New Buildings for	2016-17	4.1.6	Missing Medical Equipment	-

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Hospitals and Health Institutions				
743.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.1.7	Non-Utilization of Machinery and Equipment due to ill-planning	-
744.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.2.1	Delay in Completion of Wazirabad Institute of Cardiology	-
745.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.2.2	Delay in completion of Jinnah Burn and Reconstructive Surgery Center	-
746.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.2.3	Delay in completion of Allied Burn and Reconstructive Surgery Center in Allied Hospital Faisalabad	-
747.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.2.4	Delay in Completion of Modern Burn Unit at Nishtar Hospital Multan	-
748.	Purchase of Machinery and Equipment Establishment of New Buildings for Hospitals and Health Institutions	2016-17	4.2.5	Delay in completion of Civil Work	-
749.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.1.1	Human Resource/ shortage of health workers has led to high workload and long waiting hours at health facilities	0
750.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.1.2	Recruitment process / Non observing of guidelines of Specialized Healthcare and Medical Education to fill the vacant posts	0
751.	Special Study Report on Capacity of	2017-18	4.1.3	Allocation of Staff / department deputed	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Service Delivery in Public Sector Hospitals			medical staff without any approved policy	
752.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.2.1	Accommodation for Health Workers / Shortage of house allotments to health workers in various hospitals	0
753.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.3.1	Wards Occupancies / overcrowding of wards has a negative impact on the health conditions of in-patients	0
754.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.3.2	Efficiency of Emergency/ Non-provision of 100% medicines in emergency cases	0
755.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.3.3	Examination and Treatment of Patient / patients had to wait for one to two hours in hospitals	0
756.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.3.4	Medicines / Non ensuring of 100% provision of medicines in hospitals	0
757.	Special Study Report on Capacity of Service Delivery in Public Sector Hospitals	2017-18	4.3.5	Transport / Non provision of equipped ambulance facility	0
758.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00026	Undue retention of heavy amount in Commercial Bank Account.	17,778,577
759.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00046	Loss due to non-auction of Internee Hostel Canteen & Kiosk	1,030,800
760.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00050	Non-collection of MRI test charges.	13,828,500
761.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00054	Non-installation of RO Plant received from Said Mitha Hospital	0
762.	PIC, Lahore	2022-24	2024-0000002749_F00018	Income Tax deducted on profit by UBL due to non-obtaining of Tax Exemption-	1,279,933
763.	PIC, Lahore	2022-24	2024-0000002749_F00006	Patients' treatment charges were not paid by the department for their employees.	6,701,220
764.	PIC, Lahore	2022-24	2024-0000002749_F00027	Payment of Non-Practice Allowance to practicing Doctors.	2,310,281

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
765.	PIC, Lahore	2022-24	2024-0000002749_F00040	Non-deduction of GP fund	726,280
TOURISM, ARCHAEOLOGY AND MUSEUMS DEPARTMENT					
1.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00028	Non-Maintenance of Cash Book of Punjab Heritage Fund amount involve	160,847,000
2.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00029	Undue Retention of amount in Current Account	2,520,887
3.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00030	Unjustified Delay in Acquisition of Land amount involve	3,409,175
4.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00031	Non verification of treasury Challans	318,000
5.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00032	Non-Provision of Vouched Accounts of funds transferred to Parks and Horticulture Authority	44,218,000
6.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00033	Non maintenance of Log Books of vehicles POL drawn	1,641,057
7.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00034	Inefficient/Non utilization of funds	254,040,876
8.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00035	Excess Consumption of POL than Entitlement	101,750
9.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00007	Procurement of store items by splitting	1,851,029
10.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00022	Procurement of bricks from unregistered kilns	9,962,257
11.	Controller Department of Tourism Services Lahore	2011-24	2024-0000004905_F00004	Loss to the Government due to theft of Lap Top from Regional Office Multan	128,000
12.	Controller Department of Tourism Services Lahore	2011-24	2024-0000004905_F00009	Non verification of deposit challans from Government Treasury	226,781,000
13.	Controller Department of Tourism Services Lahore	2011-24	2024-0000004905_F00011	Misclassification of expenditure	1,293,635
14.	Controller Department of Tourism Services Lahore	2011-24	2024-0000004905_F00012	Irregular attachment of employees of Punjab Tourism Squad Murree at DTS Lahore and payment of hostel	2,379,150
15.	Controller Department of Tourism Services	2011-24	2024-0000004905_F00013	Doubtful Expenditure due to improper/Non maintenance of Log	2,160,890

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Lahore			Books	
16.	Controller Department of Tourism Services Lahore	2011-24	2024- 0000004905 _F00014	Recovery of overpaid pay & allowances to retired employees & recovery of conveyance allowance	626,076
17.	Controller, Department of Tourist Services	2011-24	2024- 0000004905 _F00008	Non-imposition of penalty due to non-registration of tenancy agreement	18,808,300
18.	Directorate General Archaeology Punjab, Lahore	2022-23	2024- 0000001342 _F00016	Overpayment due to incorrect rate	95,360
19.	Controller, Department of Tourist Services	2011-24	2024- 0000004905 _F00005	Irregular payment of conveyance allowance to the employees besides provision of boarding & lodging facility and office within same premises	86,444
TRANSPORT DEPARTMENT					
1.	Secretary Transport Department, Lahore	2022-24	2024- 0000005514 _F00017	Breached canons of probity and propriety due to systemic errors	-
2.	Secretary Transport Department, Lahore	2022-24	2024- 0000005514 _F00019	Non maintenance of stock registers for material received in project	-
3.	Secretary Transport Department, Lahore	2022-24	2024- 0000005514 _F00020	Non conducting of third-party validation	-
4.	Secretary Transport Department, Lahore	2022-24	2024- 0000005514 _F00023	Irregular appointment of RTA by PPSC by pasting the picture of irrelevant person on form submitted in PPSC	-
5.	Secretary DRTA, Jhelum	2022-24	2024- 0000005329 _F00008	Unauthorized Payment of Conveyance allowance during Use of Govt. Vehicle	300,000
6.	Secretary DRTA, Jhelum	2022-24	2024- 0000005329 _F00007	Irregular/doubtful expenditure on POL of vehicle	717,480
7.	Secretary DRTA, Vehari	2016-24	2024- 0000004316 _F00007	Non-Maintenance of Cash Book and payment made from Bank Account	158,133
8.	Secretary Transport Department	2022-24	2024- 0000005514 _F00013	Loss to public infrastructure due to non-occupancy	0
9.	Secretary Transport Department	2022-24	2024- 0000005514 _F00016	Non-achievement of objectives for transport planning unit and wastage of resources	0
10.	Secretary Transport Department	2022-24	2024- 0000005514 _F00001	Double/excess payment made to contractor and other Irregularities	352,553,213

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
11.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00002	Doubtful extravagant expenditure on repair of vehicles	1,305,684
12.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00003	Doubtful/Irregular expenses on POL	1,889,728
13.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00004	Irregular/Doubtful purchases on account of stationery and computer stationery	1,790,695
14.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00005	Irregular/Doubtful expenditure on Purchases under the head IT equipment, hardware, furniture	3,053,323
15.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00006	Inefficient utilization of funds	12,486,156
16.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00007	Savings not surrendered	45,638,085
17.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00008	Excess POL drawn than prescribed limit	214,092
18.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00009	Irregular/Doubtful expenditure on account of others and cost of other stores	1,069,126
19.	Secretary Provincial Transport Authority, Lahore	2022-23	2024-0000001532_F00010	Excess payment of House Rent Allowance to the staff posted at different Districts	70,338
WOMEN DEVELOPMENT DEPARTMENT					
1.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.1.1	Non implementation of women quota in employment	0
2.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.1.2	Dearth of capacity building expertise adversely affecting Institute Skill for Market Training Program	0
3.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.1.3	Skills for Market Training Program	0
4.	Special Study Report on evaluation of role of women	2016-17	4.2.1	Non conducting of post audit from AG. Punjab in respect of Punjab Day	0

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	development department with respect to gender mainstreaming			Care Fund	
5.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.2.2	Doubtful consumption of POL	38,140,585
6.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.3.1	Un-economical working of day care centers	0
7.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.3.2	Irregular and non-transparent expenditure on international women day	36,943,004
8.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.4.1	Unjustified disbursement of 200 million to NGOs without quantifiable results.	0
9.	Special Study Report on evaluation of role of women development department with respect to gender mainstreaming	2016-17	4.4.2	Danger for security lapse in hostels due to non-availability of warden against the sanctioned post	0
YOUTH AFFAIRS AND SPORTS DEPARTMENT					
1.	PD, PMU, Sports	2022-23	2024-0000001347_F00003	Overpayment due to incorrect rate	470,025
2.	PD, PMU, Sports	2022-23	2024-0000001347_F00015	Overpayment due to incorrect rate	443,360
3.	PD, PMU, Sports	2022-23	2024-0000001347_F00016	Overpayment due to incorrect rate	115,244
4.	PD, PMU, Sports	2022-23	2024-0000001347_F00018	Overpayment due to incorrect rate	125,014
5.	PD, PMU, Sports	2022-23	2024-0000001347_F00019	Overpayment due to incorrect rate	273,769
6.	PD, PMU, Sports	2022-23	2024-0000001347	Overpayment due to incorrect rate	172,685

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
			_F00020		
7.	PD, PMU, Sports	2022-23	2024-0000001347_F00021	Overpayment due to incorrect rate	135,118
8.	PD, PMU, Sports	2022-23	2024-0000001347_F00023	Overpayment due to incorrect rate	220,633
9.	PD, PMU, Sports	2022-23	2024-0000001347_F00025	Overpayment due to incorrect rate	408,134
10.	PD, PMU, Sports	2022-23	2024-0000001347_F00028	Overpayment due to incorrect rate	261,860
11.	PD, PMU, Sports	2022-23	2024-0000001347_F00038	Non-recovery of GST	28,421,189
12.	PD, PMU, Sports	2022-23	2024-0000001347_F00039	Irregular expenditure due to procurement of bricks from unlisted kilns	43,705,160
13.	PD, PMU, Sports	2022-23	2024-0000001347_F00043	Irregular procurement through quotation	4,995,409
14.	PD, PMU, Sports	2022-23	2024-0000001347_F00049	Govt. Loss due to Less deduction of Income tax, GST	227,362
15.	PD, PMU, Sports	2022-23	2024-0000001347_F00050	Low achievement of Project objectives/deliverables	-
16.	PD, PMU, Sports	2022-23	2024-0000001347_F00051	Un-authorized grant of Additional Charge of Deputy Project Directors	-
17.	PD, PMU, Sports	2022-23	2024-0000001347_F00052	Anticipating Savings not surrendered/Lapse of Funds	36,922,007
18.	PD, PMU, Sports	2022-23	2024-0000001347_F00053	Non verification of educational documents/character/medical fitness from authorized medical attendant.	-
19.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00002	Unauthorized payment of conveyance allowance	416,503
20.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00003	Irregular expenditure on cost of other, other, stationery and computer stationery by splitting up	1,129,572
21.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00004	Loss to Government due to unauthorized retention of vehicles on Pool/General Duty	2,794,167
22.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00005	Irregular mode of payments	681,513
23.	Secretary, Youth	2022-23	2024-	Irregular expenditure on	1,069,805

Sr. No.	Name of Formation	Period of Audit	Para No.	Title of Para	Amount (Rs.)
	Affairs Sports Archeology & Tourism		0000001539_F00007	repair of machinery & equipment and furniture & fixture	
24.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00008	Excess expenditure due to Deviations from PC-1 recoveries thereof.	107,991
25.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00010	Irregular expenditure on procurements of stationery, computer stationery, printing others and cost o	1,926,847
26.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00011	Irregular expenditure on repair of transport by splitting up of	469,371
27.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00015	Irregular expenditure on entertainment	466,922
28.	Secretary, Youth Affairs Sports Archeology & Tourism	2022-23	2024-0000001539_F00001	Wastage of Government Fund due to non-achievement of targets	7,066,452
29.	PD, PMU, Sports	2022-23	2024-0000001347_F00041	Irregular appointment/ engagement and extension of daily wage/work-charged and contingent-paid-staff	20,455,897
30.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00014	Overpayment due to incorrect rate	1,415,927
31.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00002	Overpayment due to incorrect rate	795,848

Annexure-2 (Audit Para No. 2.4.1)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00015	Non-recovery from Ph.D Scholars	66,817,000
2.	Director General Agriculture (Ext. & AR), Lahore	2023-24	2024-0000002743_F00010	Non-recovery of accrued markup on unspent subsidy	57,457,025
3.	Director General Agriculture (Ext. & AR), Lahore	2023-24	2024-0000002743_F00009	Non-recovery of markup on late deposit of accrued interest	52,240,162
4.	Deputy Director Agriculture OFWM Sargodha	2017-24	2024-0000003433_F00006	Non-recovery of excess govt share issued to WUA for water course improvement schemes	45,621,618
5.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00008	Non imposition of penalty due to delay in completion of works within stipulated period	40,308,810
6.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00009	Non receipt of share of registration fee & examination fee etc	23,964,145
7.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00001	Non-recovery from Ph.D Scholars	19,891,699
8.	Deputy Director Agriculture (OFWM), Khushab	2017-24	2024-0000002766_F00019	Irregular excess payments due to non-reduction in prices despite reduction in Planned length of water	10,149,114
9.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00004	Non recovery from Ph.D scholars who were awarded foreign scholarships for Post-Doc while upon completion they remained absent from duty in breach of their agreement	8,563,051
10.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00002	Non- recovery of rent of cafeteria amount for the period September, 2022 to April, 2024.	7,257,600
11.	Deputy Director Agriculture (OFWM), Okara	2017-24	2024-0000003288_F00010	Irregular excess payments due to non-reduction in prices despite reduction in Planned length of water	5,902,695
12.	Secretary, Govt. of Punjab, Agriculture Department, Lahore	2023-24	2024-0000003794_F00005	Loss to Govt. due to non-recovery of outstanding penalty	5,643,529
13.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00009	Overpayment due to non-utilization of available earth but new earth was brought from outside	4,027,747
14.	Directorate of Agriculture, Crop Reporting Service Punjab, Lahore	2021-23	2024-0000001533_F00028	Non-deposit of Refunded Premium amount to government	3,835,575
15.	Agriculture Research & Extension, University of	2023-24	2024-0000003791_F00004	Non recovery of penalty	3,142,414

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
	Agriculture Faisalabad				
16.	Director Agriculture Engineering, District Layyah	2014-24	2024-0000002754_F00006	Non recovery of outstanding dues from different departments	2,799,939
17.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00001	Outstanding rent due on 10 th of every month according to Clause-02 of the agreement	2,659,243
18.	Agriculture Research & Extension, University of Agriculture Faisalabad	2023-24	2024-0000003791_F00006	Non recovery of penalty	2,109,885
19.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00045	Room rent charges from students of the university	1,130,000
20.	Chief Scientist, Ayub Agricultural Research Institute (AARI), Faisalabad	2022-23	2024-0000000767_F00005	Outstanding electricity bills to be deposited to FESCO	1,086,278
21.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00018	Non-recovery of LD charges from contractors on late supply	588,144
Total					365,195,673

Annexure-3 (Audit Para No. 2.4.3)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recoverable Taxes/Duty	Amount (Rs.)
1.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore	2022-23	2024-0000000768_F00004	Inadmissible charging of GST on IT Services @ 18% instead of 5% PST	11,782,539
2.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore	2022-23	2024-0000000768_F00005	Income tax not deducted	11,010,840
3.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00007	Stamp duty not deducted	5,697,220
4.	Muhammad Nawaz Sharif University of Agriculture, Multan	2023-24	2024-0000005463_F00010	Less deduction of income tax from salaries of employees	5,339,988
5.	Deputy Director Agriculture OFWM Khushab	2017-24	2024-0000002766_F00026	Less deduction of stamp duty	1,971,190
6.	Deputy Director Agriculture OFWM, Khushab	2017-24	2024-0000002766_F00005	Non recovery of Income Tax and PST	1,830,852
7.	Deputy Director Agriculture (OFWM), Sargodha	2017-24	2024-0000003433_F00002	Non recovery of stamp duty	1,762,747
8.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00036	Less deduction of PST	1,228,720
9.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00029	Income tax less deducted on salaries	1,125,726
10.	Project Director, Extension Service 2.0 Farmer Facilitation Through Modernized Extension, Lahore.	2022-23	2024-0000000768_F00006	Income tax less/non deducted	1,083,131
11.	Deputy Director Agriculture OFWM Okara	2017-24	2024-0000003288_F00011	Non recovery of stamp duty	1,023,799
12.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00019	Income tax not deducted from salaries	875,566
13.	Agriculture Research & Extension, Faisalabad	2023-24	2024-0000003791_F00001	Less deduction of PST	755,777
Total					45,488,095

Annexure-4 (Audit Para No. 2.4.6)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00025	Tenure Track Professors at the university received their annual increase without needing to submit self-assessment reports by February 15th each year.	10,648,000
2.	Punjab Agriculture Research Board, Lahore	2022-23	2024-0000001541_F00022	An additional Rs. 30,000 was paid annually to a deputationist without proper approval, contrary to the terms of their deputation regarding pay and allowances. Additionally, officers were assigned to deputation for positions that should have been filled through initial appointments.	3,208,000
3.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00029	i. A total of Rs. 1,760,480 in technical allowances was paid during an overseas training period and throughout the scholarship, even though a post of OSD was not created. Additionally, the department paid Rs. 952,099 in salary until the scholarship period ended. ii. Integrated Allowances Rs. 19,808 paid to attendant which was not admissible later after promotion as Junior Clerk. The stated allowances were not discontinued and drawn Rs. 20808 as Junior Clerk.	2,753,179
4.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00002	University officials used hired vehicles but failed to deposit bill from the Transport Department into the university account	2,739,730
5.	Arid Agricultural University, Rawalpindi	2021-23	2024-0000001516_F00007	Excess drawl of Vice Chancellor Allowances at the rate of maximum of tenure track salary package rather than the 20% per month of the basic pay	1,960,790
6.	University of Agriculture, Faisalabad	2022-23	2024-0000001270_F00028	Excess drawl of Vice Chancellor Allowances at the rate of maximum of tenure track salary package rather than the 20% per month of the basic pay	694,980
Total					22,004,679

Annexure-5 (Audit Para No. 2.4.9)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Chief Scientist Agriculture Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00004	Department adopted purchase manual instead of PPRA policy for the period 2009-2011, annual procurement plan of the same was neither made nor published on PPRA web site, bid evaluation report was also not uploaded/ published on PPRA web	95,764,581
2.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00019	Market rate analysis not conducted, evaluation of bid not uploaded, acceptance after rejection not justified, management not obtained the performance guarantee	26,209,258
3.	Secretary, Govt. of Punjab, Agriculture Department, Lahore	2023-24	2024-0000003794_F00013	Procurement through quotation instead of tender	18,904,338
4.	Agriculture Research & Extension, University of Agriculture, Faisalabad	2023-24	2024-0000003791_F00014	Market rate analysis not conducted, evaluation of bid not uploaded, excess rate charge	10,450,000
5.	Secretary, Govt. of Punjab, Agriculture Department, Lahore	2023-24	2024-0000003794_F00001	Direct contracting and bid evaluation not uploaded	7,561,000
6.	Secretary, Govt. of Punjab, Agriculture Department, Lahore	2023-24	2024-0000003794_F00009	Procurement through quotation instead of tender	3,785,440
7.	Secretary, Govt. of Punjab, Agriculture Department, Lahore	2023-24	2024-0000003794_F00003	Procurement through quotation instead of tender	2,199,864
8.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00013	Procurement without tender	2,190,651
9.	Chief Scientist Agriculture Biotechnology Research Institute, Faisalabad	2003-24	2024-0000004313_F00007	Irregular procurement through splitting	1,334,106
Total					168,399,238

Annexure-6 (Audit Para No. 2.4.12)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of irregularity	No. of cases	Subsidy Paid (Rs.)
1.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00002	Tractor were found registered in another name and farmer was not same	40	20,000,000
				Double drawl of implements by the farmers as double drawal was made against one Tractor Number in different and same districts	89	44,500,000
				Wrong registration documents provided by the farmers and the registration numbers does not exist on the Excise department record	345	172,500,000
2.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00003	No tractor registration was made by the owner with the Excise department and only invoice was available which was issued by the manufacturing company prior to five years	52	26,000,000
				Implements were provided without provision of registration documents of the Tractor to the farmer	31	15,500,000
3.	Directorate General Agriculture (Field) Punjab, Lahore	2020-23	2024-0000000737_F00004	Tractors not registered in the name of beneficiary farmer, only transfer letter available	45	28,687,500
				Implements were provided to farmers having no ownership of land	78	49,725,000
				Implements provided on wrong ownership of Tractor	46	29,325,000
				Implements were provided to farmers having no Tractor ownership	93	59,287,500
				Implements provided on wrong ownership of land	9	5,737,500
4.	Director General On Farm Water Management Punjab, Lahore.	2022-23	2024-0000000766_F00004	Farmers received subsidy by using incorrect tractor documents or on other name i.e. Leasing Company despite lapse of more than 10 years	24	29,314,066
				Farmers using the tractor numbers which does not exist on the MTMIS.	45	
Total						480,576,566

Annexure-7 (Audit Para No. 6.4.4)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00013	Irregular drawl of pay & allowances on account of work charged employees	1,161,173,626
2.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00029	Overpayment of honorarium more than 22 times to staff in violation of govt. instructions	321,249,422
3.	Directorate of Food, Lahore	2022-23	2024-0000001340_F00017	Loss to government due to non-recovery from flour mills.	111,798,282
4.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00014	Payment excess than the weight of wheat keeping in view the standard weight of Jute and PP bags	80,240,000
5.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00001	Non-realization of license fee from food business operators	45,670,053
6.	DFC, Faisalabad	2021-24	2024-0000004321_F00012	Non- recovery of outstanding claims	40,446,870
7.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00006	Non-recovery from employees and contractors	25,378,660
8.	DFC, Faisalabad	2021-24	2024-0000004321_F00014	Irregular Payment of Salary due to Shifting of Headquarter	21,935,982
9.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00005	Loss to the Food authority due to less charging of medical screening test rates than the estimated	20,727,992
10.	DFC-I, Lahore	2022-24	2024-0000005521_F00016	Loss due to non-recovery of cost of bardana from flour mills	19,213,920
11.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00016	Payment excess than the weight of wheat keeping in view the standard weight of Jute and PP bags cost	17,534,000
12.	DFC, Lodhran	2021-23	2024-0000001277_F00013	Loss to Government due to non-recovery of outstanding claims	11,500,001
13.	DFC, Rawalpindi	2019-23	2024-0000001344_F00016	Loss to Government due to non-finalization/recovery of outstanding claims since long	8,639,466
14.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00039	Doubtful repair of Lacto Scan (milk analyzer)	8,592,120
15.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00010	Doubtful/fake consumption of computer papers	7,337,327
16.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00012	Doubtful/irregular expenditure on entertainment & gifts	6,783,682
17.	DFC, Gujranwala	2023-24	2024-0000004903_F00022	Irregular award of time scale promotion to ineligible staff	5,360,904
18.	Directorate of	2022-23	2024-	Undue favor to defaulter	2,925,831

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Food, Lahore		0000001340_F00024	contractor- Penalty not imposed	
19.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00021	Non deduction of conveyance allowance occupying govt. vehicles/bikes	2,133,052
20.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00011	Drawl of funds against doubtful/ fake purchases.	2,056,827
21.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00016	Irregular payment of Non-Practicing Allowance to Assistant Director Legal	600,000
22.	DFC, Bahawalpur	2022-23	2024-0000001269_F00004	Non-recovery from employees and contractors	221,000
23.	Directorate of Food, Lahore	2022-23	2024-0000001340_F00014	Less grinding of wheat (Free Atta scheme), Recoveries imposed on flour mills	0
Total					1,936,630,615

Annexure-8 (Audit Para No. 6.4.5)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC-II, Lahore	2021-23	2024-0000001284_F00014	Non-recovery of PST on wheat grinding charges	293,696,832
2.	DFC, Sahiwal	2021-23	2024-0000001291_F00001	Non-recovery of PST on wheat grinding charges	87,255,188
3.	DFC, Faisalabad	2021-24	2024-0000004321_F00011	Loss due to uneconomical rates for transportation of wheat	73,221,360
4.	DFC, Rawalpindi	2019-23	2024-0000001344_F00002	Loss to Government due to less deduction of income tax and PST on Transportation of wheat	27,204,244
5.	DFC, Bahawalnagar	2021-23	2024-0000001353_F00013	Less deduction of Income Tax and PST on Transportation contracts.	18,022,219
6.	DFC, DG Khan	2022-24	2024-0000003277_F00010	Non-deduction of taxes from contractors	17,237,755
7.	DFC-I, Lahore	2022-24	2024-0000005521_F00015	Less deduction of Income Tax and PST on Transportation contracts	9,112,018
8.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00002	Non-recovery of PST on wheat grinding charges & transportation	7,934,638
9.	DFC, Lodhran	2021-23	2024-0000001277_F00012	Irregular expenditure on account of transportation, Recovery of Taxes	6,881,098
10.	DFC, Lodhran	2021-23	2024-0000001277_F00009	Recovery of Taxes	5,327,010

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
11.	DFC, Rawalpindi	2019-23	2024-0000001344_F00008	Non-recovery of Punjab Sales Tax on wheat grinding charges & transportation of wheat	5,215,511
12.	DFC, Jhang	2022-23	2024-0000001276_F00002	Non-recovery of Punjab Sales Tax on wheat grinding charges & transportation of wheat	5,159,717
13.	DFC, Gujranwala	2023-24	2024-0000004903_F00010	Loss to Government due to non-deduction of Income Tax on Transportation	4,934,729
14.	DFC, Gujrat	2018-23	2024-0000001274_F00003	Non-recovery of Stamp Duty on transportation contracts & less deposit of performance security	4,904,738
15.	DFC-I, Lahore	2022-24	2024-0000005521_F00010	Non-recovery of PST on wheat grinding charges	3,932,768
16.	DFC, Bahawalpur	2022-23	2024-0000001269_F00019	Non-recovery of PST on wheat grinding charges	3,893,530
17.	DFC, Gujranwala	2021-23	2024-0000001272_F00005	Non-recovery of PST on wheat grinding charges & transportation	3,885,007
18.	DFC, Lodhran	2021-23	2024-0000001277_F00007	Non-recovery of PST on wheat grinding charges	2,986,282
19.	DFC, Bahawalnagar	2021-23	2024-0000001353_F00009	Non-recovery of PST on wheat grinding charges	2,986,282
20.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00002	Loss to Govt. due to non-deduction of stamp duty on rental payment	2,941,035

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
21.	DFC, Bahawalnagar	2021-23	2024-0000001353_F00022	non- deduction of income tax & PST	2,830,000
22.	DFC, Gujranwala	2023-24	2024-0000004903_F00013	Loss to government due to less deduction of Income Tax on rented godowns	2,008,392
23.	DFC, Gujranwala	2023-24	2024-0000004903_F00014	Non-registration of rent/lease agreement with rent registrar and non-collection of stamp duty amount	1,653,257
24.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00019	Non deposit of token tax of vehicles	1,485,000
25.	DFC, Gujrat	2018-23	2024-0000001274_F00008	Non-recovery of PST on wheat grinding charges	1,457,209
26.	DFC, Jhang	2022-23	2024-0000001276_F00011	Non-deduction of Punjab Sales Tax from Market Committee	1,298,313
27.	DFC, Jhang	2023-24	2024-0000004883_F00008	Loss to Government due to Non-Deduction of PST and Income Tax on Market Fee	1,234,209
28.	DFC, Lodhran	2021-23	2024-0000001277_F00011	Non-recovery of Taxes from Market Committee	1,121,992
29.	DFC, Jhang	2023-24	2024-0000004883_F00009	Loss to Government due to non/less deduction of stamp duty on rent of private godowns	853,826
30.	DFC, Jhang	2022-23	2024-0000001276_F00010	Loss to Government due to less deduction of income tax on Transportation of wheat	736,025

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
31.	DFC-I, Lahore	2022-24	2024- 0000005521 _F00012	Non-withholding PST on payment to Market Committee	100,662
Total					601,510,846

Annexure-9 (Audit Para No. 6.4.10)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Directorate of Food, Lahore	2022-23	2024-0000001340_F00011	Irregular procurement of PP & Jute bags. Negotiation was made with all participating firm instead of lowest firm contrary to PPRA. The rates of PP bags and Jute bags were 86% higher than the last year's purchase rates.	9,485,778,000
2.	Directorate of Food, Lahore	2022-23	2024-0000001340_F00010	Irregular Procurement of Polythene laminated caps at 40.11% higher rates than the last years purchase rate from the same firm. All three technically qualified bidders were of the same beneficial owner.	407,449,000
3.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00031	Irregular pre-qualification of firms and purchase of stores in violation of PPRA	371,404,303
4.	DFC Faisalabad	2021-24	2024-0000004321_F00007	Tendering documents not made available	228,257,081
5.	DFC, Jhang	2023-24	2024-0000004883_F00007	Mis-Procurement/Irregular Expenditure on Transportation of Wheat due to Violation of PPR	194,531,293

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
6.	DFC, DG Khan	2022-24	2024-0000003277_F00006	Loss due to delayed fumigation wheat Stock damages wheat	156,532,670
7.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00006	Irregular expenditure on purchase of vehicles	72,220,000
8.	DFC, DG Khan	2022-24	2024-0000003277_F00013	Irregular auction of wheat damages avoiding PPRA rules	59,296,269
9.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00017	Irregular expenditure on hiring of vehicles	48,223,146
10.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00034	Irregular expenditure incurred on purchases without maintaining stock entries/consumption account	45,874,634
11.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00003	Irregular expenditure on stationery and computer stationery	24,443,174
12.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00038	Irregular payment of entertainment charges	19,187,623
13.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00005	Irregular expenditure on repair of machinery & equipment and furniture & fixture	12,898,529
14.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00004	Irregular expenditure on printing	11,031,119

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
15.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00007	Irregular expenditure on Cost of other Stores	10,567,818
16.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00008	Irregular expenditure on others head of expenditure	9,663,919
17.	Secretary, Govt of the Punjab, Food department, Lahore	2023-24	2024-0000002755_F00013	Irregular expenditure purchase of IT equipment's, repair of IT equipment's, hardware and software	7,992,015
18.	DFC, DG Khan	2022-24	2024-0000003277_F00005	Irregular Construction of Plinth from incompetent contractor	5,361,000
19.	DFC, Rawalpindi	2019-23	2024-0000001344_F00015	PPRA rules not observed while incurring expenditure on Fumigation services	1,658,600
20.	DFC, Bahawalnagar	2021-23	2024-0000001353_F00019	Irregular purchase of short life tablets	908,010
Total					11,173,278,203

Annexure-10 (Audit Para No. 6.4.18)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC, Jhang	2023-24	2024-0000004883_F00003	Compromise on Quality of Flour due to Non-Issuance/Disposal of 158402.076 Metric Ton Wheat	18,612,243,930
2.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00012	Blockage of fund due to non-disposal of wheat stock of previous years wheat schemes	6,793,390,000
3.	DFC-I Lahore	2022-24	2024-0000005521_F00013	Non-disposal of wheat stock of wheat scheme 2023-24 for 40143.258 MT	4,716,832,815
4.	DFC, Jhang	2023-24	2024-0000004883_F00004	Blockade of Public Money due to Non-Utilization of Bardana	250,258,384
5.	DFC, Gujranwala	2023-24	2024-0000004903_F00020	Blockage of Government Capital due to Non utilization of Bardana	150,301,536
6.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00014	Irregular payment of rent of office and other buildings without request from owner of the property	81,515,264
7.	DFC, Jhang	2023-24	2024-0000004883_F00006	Imprudent/Unjustified Expenditure on Rent of Godowns due to Non-Issuance of Wheat	46,907,321
8.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00009	Blockage of Government funds either due to non-utilization or excess purchase of Bardana	40,914,696
9.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00032	Irregular advance payment of rent for one year against hired building	18,600,000
Total					30,710,963,946

Annexure-11 (Audit Para No. 6.4.20)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC-II, Lahore	2021-23	2024-0000001284_F00008	extraction ratio of 80:10:10 (Flour: Fine: Bran) to extraction ratio to 70:18:12	7,411,138,272
2.	DFC, Faisalabad	2021-24	2024-0000004321_F00003	Undue Benefit to flourmills due to change in extraction of wheat flour ratio (Other Ramzan)	3,537,886,025
3.	DFC-II, Lahore	2021-23	2024-0000001284_F00013	Loss to public exchequer by issuance of wheat without including bag cost	2,694,598,944
4.	DFC, Gujranwala	2021-23	2024-0000001272_F00011	Loss to public exchequer by issuance of wheat without including bag cost	686,900,518
5.	DFC, Faisalabad	2021-24	2024-0000004321_F00005	Undue benefit to flourmills due to decrease in extraction of wheat flour ratio during Ramzan 2023 as	436,661,456
6.	DFC-II, Lahore	2021-23	2024-0000001284_F00016	extraction ratio of 80:10:10 (Flour: Fine: Bran) to extraction ratio to 70:18:12	426,627,414
7.	DFC, Gujrat	2018-23	2024-0000001274_F00001	Loss to public exchequer by issuance of wheat without including bag cost	236,482,742
8.	DFC, Bahawalnagar	2021-23	2024-0000001353_F00003	Loss to public exchequer by issuance of wheat without including bag cost	228,480,000
9.	DFC, Bahawalpur	2022-23	2024-0000001269_F00003	Loss to Government wheat scheme 2021-22 including bag cost.	63,707,424

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
10.	DFC, Jhang	2023-24	2024-0000004883_F00005	Loss to Government due to Non-recovery of Cost of Bardana from Flour Mills	63,397,852
11.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00003	Non recovery of cost of bardana from 26 nos. of flour mills	59,048,832
12.	DFC, DG Khan	2022-24	2024-0000003277_F00017	Undue Benefit to Flour Mills due to not preparing record of daily Quota of wheat	25,287,525
13.	DFC, Rawalpindi	2019-23	2024-0000001344_F00014	20% extraction ratio of 80:10:10 (Flour: Fine: Bran)	9,936,706
14.	DFC-II, Lahore	2021-23	2024-0000001284_F00001	Loss to public exchequer due to uneconomic rate of transportation charges	2,907,480
15.	DFC, Sahiwal	2021-23	2024-0000001291_F00004	Loss to public exchequer due to uneconomic rate of transportation charges	1,548,010
Total					15,884,609,200

Annexure-12 (Audit Para No. 6.4.21)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC, Gujranwala	2023-24	2024-0000004903_F00006	Irregular issuance of Wheat Release authorities by Mr. Abdul Shakoor Senior Clerk without approval	13,052,114,350
2.	Directorate of Food, Lahore	2022-23	2024-0000001340_F00025	Doubtful transportation of wheat	260,580,000
3.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00005	Irregular issuance of wheat beyond approved work orders	162,371,000
4.	DFC, DG Khan	2022-24	2024-0000003277_F00011	Unauthorized Dispatch of wheat through transportation without work Order	154,966,638
5.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00018	Irregular issuance of wheat beyond approved work orders cost	139,325,000
6.	DFC, Lodhran	2021-23	2024-0000001277_F00020	Doubtful supply of flour bags to Ramzan Bazar-2022	49,251,150
7.	DFC, Gujranwala	2023-24	2024-0000004903_F00004	Irregular advance issuance of wheat to Flour Mills on bogus challan	17,942,250
Total					13,836,550,388

Annexure-13 (Audit Para No. 6.4.23)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFC, DG Khan	2022-24	2024-0000003277_F00008	Loss to Govt. due to defective mechanism of distribution of Atta	1,589,876,845
2.	Secretary, Govt of the Punjab, Food Department, Lahore	2022-23	2024-0000001280_F00002	Manual distribution of 558,935 flour bags by the Deputy Commissioners in Ramzan Package 2023	700,233,768
3.	DFC, DG Khan	2022-24	2024-0000003277_F00009	Irregular expenditure due to non-transparent manual issuance of 1,407,461 flour 10 Kg bags	320,297,910
4.	Directorate of Food, Lahore	2022-23	2024-0000001340_F00005	Ramzan package difference of 164619 flour bags	105,150,000
5.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024-0000002755_F00001	Loss to Government due to non-recovery of wheat misappropriated	63,720,000
6.	Secretary, Govt of the Punjab, Food Department, Lahore	2022-23	2024-0000001280_F00001	Non-finalization of the cases of theft reported in the FIRs, non-recovery of cost of wheat of 34894 bags in Ramzan Package 2023	43,715,203
7.	Secretary, Govt of the Punjab, Food Department, Lahore	2022-23	2024-0000001280_F00003	Loss of 21878 flour bags due to tempering in the mills record in District Faisalabad in Ramzan Package 2023	27,408,758
8.	DFC-II, Lahore	2021-23	2024-0000001284	Loss due to 5660 flour bags stolen	7,883,571

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			_F00004	at Lahore	
9.	Secretary, Govt of the Punjab, Food Department, Lahore	2023-24	2024- 0000002755 _F00009	Non-availability of furniture and fixtures, specifically workstations and steel ply sheets of	1,491,628
10.	DFC-I, Lahore	2022-24	2024- 0000005521 _F00005	Loss due to theft of Atta for 962 bags of 10 kgs	937,950
Total					2,860,715,633

Annexure-14 (Audit Para No. 6.4.24)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Cane Commissioner Punjab, Lahore	2023-24	2024-0000005137_F00008	Non-recovery of sugarcane cess and penalty charges	1,261,065,000
2.	Cane Commissioner Punjab, Lahore	2023-24	2024-0000005137_F00009	Non recovery of penalty charges from mill owners due to late payment to Cane grower	338,446,000
3.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00008	Non accountal of wheat of 561.521 Metric Ton due to substandard 11,180 PP bags	19,653,235
4.	Punjab Food Authority, Lahore	2023-24	2024-0000002748_F00003	Non-recovery of fine imposed by Punjab Food Authority	14,964,000
5.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00015	Difference of quantity of 1431 of wheat PP bags of 50 kg reflected of Form-GP-5 and Form-3 costing	6,976,000
6.	DFC, Rawalpindi	2021-23	2024-0000001344_F00001	Non- recovery of penalty on account of less transportation	5,985,005
7.	DFC, Muzaffargarh	2021-24	2024-0000004520_F00010	Issuance of form GP 07 without settlement of issue of uncounted contaminated 68.55 Ton wheat of bags	3,941,625
8.	DFC, Gujranwala	2023-24	2024-0000004903_F00016	Non-recovery of fine imposed from the flour mills	949,000
9.	DFC, Gujrat	2018-23	2024-0000001274_F00002	Non-recovery of penalty on less lifting of imported wheat	933,456
Total					1,652,913,321

Annexure-15 (Audit Para No. 7.4.2)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00008	Pending recoveries against officials after completion of inquiries	531,386,623
2.	DFO, Kasur	2021-23	2024-0000001354_F00009	Prolonged outstanding recoveries against officials/officers involved in various offense cases.	92,680,749
3.	DFO, Okara	2021-23	2024-0000001289_F00006	Loss sustained by Government due to failed areas, damaged trees, theft of trees not recovered from defaulters	67,997,479
4.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00014	Non recovery of penalty imposed by secretary office	64,217,000
5.	DFO Muzaffargarh	2022-24	2024-0000004318_F00016	Loss due to fire in forest	21,600,000
6.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00012	Recovery against officials	7,200,136
7.	DFO, Okara	2021-23	2024-0000001289_F00008	Recoveries outstanding against dismissed employees	6,426,053
8.	DFO Muzaffargarh	2022-24	2024-0000004318_F00010	Recovery against officials due to non-finalization of pending cases.	4,078,300
9.	DFO Muzaffargarh	2022-24	2024-0000004318_F00009	Non-recovery of government dues from contractors.	3,677,163
10.	DFO Muzaffargarh	2022-24	2024-0000004318_F00019	Irregular charge of expense on holidays to the laborers	1,621,820
11.	DFO, Range	2019-23	2024-	Overpayment of	1,304,857

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Management, Chakwal		0000001524_F00002	Punjab Sales Tax.	
12.	DFO, Okara	2021-23	2024-0000001289_F00009	Loss due to theft of 17 Solar panels	852,720
Total					803,042,900

Annexure-16 (Audit Para No. 7.4.3)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00017	Lump Sum Financial Bid without detailed breakdown	200,000,000
2.	DFO, Range Management, Chakwal	2019-23	2024-0000001524_F00011	Hiring of Labor without advertisement.	180,364,973
3.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00003	Delay in receipt of procured Animal(S) despite completion of procurement	172,563,440
4.	DFO, Okara	2021-23	2024-0000001289_F00012	Hiring of Labor without advertisement.	109,352,347
5.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00004	Non-transparent /uneconomical award of contract for procurement of Animals	102,240,000
6.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00012	Payment made through Muster Roll in contradiction of PPRA clarification	96,303,289
7.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00010	Hiring of Labor without advertisement	73,802,801
8.	Project Director, Green Pakistan Program, Lahore	2023-24	2024-0000002759_F00003	Irregular expenditure on purchase of vehicles	55,764,000
9.	DFO, Publicity & Extension, Lahore	2017-23	2024-0000001544_F00008	Expenditure incurred on hiring of services and material for advertisement without fulfilling stipulated requirements for a transparent procurement	34,333,877

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				process.	
10.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00011	Award of contract to single bidder without market analysis	18,942,970
11.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00001	Performance Guarantee not received despite issuance of award work	16,801,092
12.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00020	Performance Guarantee received after lapse of stipulated time	14,116,520
13.	DFO, Range Management, Chakwal	2019-23	2024-0000001524_F00013	The procurement was not made through the Punjab Forestry Research Institute (PFRI) in Faisalabad, Bahawalpur, and Gujrat as specified in the work plan outlined in PC-1	11,894,773
14.	DFO, Range Management, Chakwal	2019-23	2024-0000001524_F00014	The timing of the re-digging work, conducted just one or two months after the initial work, raises doubts about whether the earthwork and sowing were actually performed in February 2020, or if the entire operation was delayed until June 2020	11,096,375
15.	Secretary, Forestry, Wildlife & Fisheries Department,	2023-24	2024-0000003803_F00006	Miss-procurement of miscellaneous items in violation of PP rules	10,925,615

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Punjab, Lahore				
16.	PD, Green Pakistan Program, Wildlife Component, Lahore.	2022-23	2024-0000001546_F00001	Hiring of Labor without advertisement	7,530,140
17.	DFO, Range Management, Chakwal	2019-23	2024-0000001524_F00007	Expenditure was incurred on the department compartments (CPT) of the Kharian Sub-Division and Talagang Sub-Division without any authority or provision	5,707,031
18.	Project Director, Green Pakistan Program, Lahore	2023-24	2024-0000002759_F00004	Irregular Expenditure on Purchase of plant and Machinery	5,654,654
19.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00005	Procurement of stationary on quotation	3,158,010
20.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00009	Non-transparent purchase of Air Conditioner	2,962,000
21.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00010	Irregular selection process of short-term consultant	1,900,000
22.	DFO, Range Management, Chakwal	2019-23	2024-0000001524_F00015	Work was done on quotation basis and without provision in PC-I	1,400,000
Total					1,136,813,907

Annexure-17 (Audit Para No. 7.4.5)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00007	Loss to government due to illegal occupation of land.	1,667,000,000
2.	Project Director, Green Pakistan Program, Lahore	2023-24	2024-0000002759_F00001	Cost over runs on purchase of vehicles.	30,564,000
3.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00013	Delays and troubleshooting issues in turnkey solution comprising e-ticketing and AI based Queue system.	29,912,000
4.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00008	Mortality of birds/animals in Zoo under and after quarantine and non-replacement from contractor.	25,221,667
5.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00013	Loss to govt. due to non-pursuance of forest offence cases registered with Police	8,619,000
6.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00015	Loss to Govt. due to non-finalization/decision of pending prosecution cases under Court.	7,362,888
7.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00006	Non-auction of dismantled Structure.	6,382,676
8.	DFO, Muzaffargarh	2022-24	2024-0000004318_F00014	Loss due to non-finalization of Forest Offence	2,835,500

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Cases not decided by the Department.	
9.	Secretary, Forestry, Wildlife & Fisheries Department, Punjab, Lahore	2023-24	2024-0000003803_F00011	Loss due to non-retrieval of encroached land 27,588 Acres.	0
10.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00005	Temporary transfer of Zoo animals to the other sites not yet returned.	0
11.	Revamping of Lahore Zoo	2023-24	2024-0000004880_F00016	Non completion of target activities under Revamping of Lahore Zoo.	0
12.	DFO, Range Management, Chakwal	2019-23	2024-0000001524_F00008	Encroachment on Forest Land	0
Total					1,777,897,731

Annexure-18 (Audit Para No. 8.4.4)

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs)
1.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00018	Non-deposit of withheld government taxes	238,857,000
2.	BISE, Lahore	2020-24	2024-0000004892_F00007	Non-deduction of Punjab Sales tax on marking fee	171,703,411
3.	UET, Lahore	2019-23	2024-0000001545_F00003	Income tax withheld from the salary of employees but not deposited into treasury	166,963,422
4.	University of Punjab, Lahore	2022-24	2024-0000002756_F00006	Non-recovery of Income Tax and PST on internet charges	66,361,946
5.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00017	Non-deduction of income tax & PST on services received from PERN	17,899,250
6.	University of Punjab, Lahore	2022-24	2024-0000002756_F00002	Loss due to less/Non-collection of advance tax from contractors on auction of different items amount	16,701,046
7.	UET, Lahore	2019-23	2024-0000001545_F00004	Taxes recovered from the contractors but not deposited	15,541,139
8.	UET, Lahore	2019-23	2024-0000001545_F00023	Outstanding recovery of advance tax and PST from contractors of cafeteria	15,281,060
9.	BISE, Lahore	2020-24	2024-0000004892_F00020	Non-deduction of PST from firm responsible for hiring of laborers/helpers/ muawans	12,180,776

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs)
10.	Principal, Govt College Jhang	2015-23	2024-0000000784_F00001	Non-deposit of withhold Government taxes	11,230,049
11.	BISE, Lahore	2020-24	2024-0000004892_F00014	Non-deduction of PST and Income tax on inspection fee paid to officers on affiliation of private institutions	7,956,194
12.	UET, Lahore	2019-23	2024-0000001545_F00012	Advance tax recovered from students but not deposited into the Government Treasury	7,614,636
13.	Muhammad Nawaz Sharif University of Engineering, Multan	2017-24	2024-0000004886_F00026	Loss to Govt. Due to Less Deduction of Income Tax from Salaries	4,784,540
14.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00016	Loss to Government due to non-payment of token tax of vehicles	4,586,784
15.	Punjab Higher Education Commission, Lahore	2022-24	2024-0000003432_F00008	Less deduction of income tax on building rent	4,405,470
16.	UET, Lahore	2019-23	2024-0000001545_F00044	Loss due to less/Non-collection of advance tax from contractors on auction of different items amount	3,764,336
17.	University of Punjab, Lahore	2022-24	2024-0000002756_F00079	Non-Recovery of Rent and Advance Tax from Canteen, Parking Stand and Photocopy Shop Contractors	3,674,684

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs)
				of J	
18.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00038	Less deduction of PST	3,437,926
19.	University of Engineering, Taxila	2020-23	2024-0000001565_F00007	Less deduction of Punjab Sales Tax	3,387,187
20.	University of Okara	2022-24	2024-0000003285_F00022	Non-recovery of GST	2,289,183
21.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00013	Non-deduction of income tax on remuneration, honorarium, gratuity payment to TTS	2,012,254
22.	University of Engineering, Taxila	2020-23	2024-0000001565_F00021	Non-recovery of advance tax on account of leasing out of building to bank	1,567,300
23.	UET, Lahore	2019-23	2024-0000001545_F00084	Non-deduction of income tax	1,511,550
24.	Director of Public Instruction, Colleges, Lahore	2022-24	2024-0000004314_F00003	Less recovery of stamp duty	1,188,659
25.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00043	Irregular grant of honorarium nn-deduction of tax	1,123,811
26.	Information Technology University, Lahore	2023-24	2024-0000005465_F00019	Non-recovery of advance tax on auction of land on lease	1,047,736
27.	University of Engineering, Taxila	2020-23	2024-0000001565_F00024	Less deduction of Income Tax	1,012,809
28.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00009	Non-deduction of Income Tax on honorarium	988,207
29.	Govt. Islamia	2020-24	2024-	Non/Less deposit	887,100

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs)
	College, Civil Lines Lahore		0000003278_F00009	of Income Tax	
30.	BISE, Lahore	2020-24	2024-0000004892_F00034	Loss to Govt. due to non-deduction of PST on antivirus	869,833
31.	University of Engineering, Taxila	2020-23	2024-0000001565_F00033	Less deduction of Income Tax from employees residing in university colonies and drawing HRA on running basic pay.	817,217
32.	University of Engineering, Taxila	2020-23	2024-0000001565_F00011	Less deduction of Income Tax from non-resident foreign faculty.	781,140
33.	Director of Public Instruction, Colleges, Lahore	2022-24	2024-0000004314_F00005	Non-recovery of LD charges and less deducting of IT, GST and PST	627,793
34.	Information Technology University, Lahore	2023-24	2024-0000005465_F00010	Non-Less deduction of Govt Taxes	504,408
Total					793,559,856

Annexure-19 (Audit Para No. 8.4.5)

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	UET, Lahore	2019-23	2024-0000001545_F00001	Recovery outstanding against absconder scholars	269,305,381
2.	University of Punjab, Lahore	2022-24	2024-0000002756_F00023	Recovery outstanding against absconder scholars	188,053,687
3.	BZU, Multan	2022-24	2024-0000003279_F00006	Non-recovery of the scholarship amount from the absconder PhD scholars	83,288,095
4.	BZU, Multan	2022-24	2024-0000003279_F00010	Non-realization of scholarship amount from absconders	54,174,000
5.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00002	Non-recovery of the scholarship amount from the absconder PhD scholars	38,430,736
6.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00007	Non-recovery of the amount from the absconder Employees	36,702,000
7.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00010	Non-recovery of cancelled scholarship amounts from concerned universities	17,100,000
8.	UET, Lahore	2019-23	2024-0000001545_F00064	Non-recovery of university dues from Ex-Research Associate/Lecturer, UET Faisalabad Campus	13,912,036
9.	UET, Lahore	2019-23	2024-0000001545_F00054	Non-recovery of university dues from Ex-Lecturer, Textile Engineering Department, UET Faisalabad Campus	11,188,439
10.	BZU, Multan	2022-24	2024-0000003279_F00025	Undue to favour to lecturer to abscond from the country by granting Ex. Pakistan Leave	7,529,000

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
11.	University of Punjab, Lahore	2022-24	2024-0000002756_F00036	Non-recovery of university dues from Lecturer, Institute of Education & Research	4,186,990
12.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00006	Irregular selection/award of International Postdoctoral Scholarship (IPDS)	3,450,000
13.	University of Punjab, Lahore	2022-24	2024-0000002756_F00034	Non-recovery of university dues from Assistant Professor, Institute of Education & Research	2,931,139
14.	BZU, Multan	2022-24	2024-0000003279_F00040	Non-recovery of the amount from the PhD scholar for over stay	1,819,225
15.	BZU, Multan	2022-24	2024-0000003279_F00045	Non-recovery of the amount from the PhD schools for over stay in Pakistan	1,000,800
Total					733,071,528

Annexure-20 (Audit Para No. 8.4.6)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
1.	University of Punjab, Lahore	2022-24	2024-0000002756_F00024	Outstanding recovery from contractors of Commercial Shops/Departments /Domestic	154,368,005
2.	Director of Public Instruction, Colleges, Lahore	2022-24	2024-0000004314_F00002	Failure to deposit of markup accrued on bank balance in Government Treasury	38,825,624
3.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00035	College hostel fee was collected and deposited into the accounts of the Association of the college instead of college account	30,000,000
4.	Thal University, Bhakkar	2021-23	2024-0000001520_F00002	Non-receipt of final Settlement from Sargodha University	20,376,832
5.	Director of Public Instruction, Colleges, Lahore	2022-24	2024-0000004314_F00001	Loss to government due to non-recovery of extension fee and penalty from private registered colleges	19,105,000
6.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00049	Less realization of receipts from cafeteria, tuck shop etc	18,381,567
7.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00043	Non-recovery of outstanding rent, utilities bills from contractors.	14,496,654
8.	Govt Associate College for Women Manghot Road, Rawalpindi	2014-23	2024-0000000769_F00001	Non-recovery of collapsed canopy amount from contractor	10,574,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
9.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00007	Non-recovery of rent, tax amount from contractors	9,696,519
10.	Principal Government College for Women Samanabad, Lahore	2021-24	2024-0000002745_F00004	Loss to Government due to Non-Recovery of Canteen Rent	7,093,332
11.	BISE, Lahore	2020-24	2024-0000004892_F00001	Less deposit of receipt on account of police examination fee	6,304,000
12.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00034	Rent of college canteen was collected and deposited into the accounts of the Association of the college instead of college account	6,000,000
13.	BZU, Multan	2022-24	2024-0000003279_F00029	Electricity dues were less recovered than MEPCO tariff rate charged to the university	5,050,288
14.	UET, Lahore	2019-23	2024-0000001545_F00049	Non-recovery of outstanding claims from contractors resulted in loss to university	4,827,179
15.	UET, Lahore	2019-23	2024-0000001545_F00022	Recovery outstanding against contractors of shops and cafeteria	4,361,080
16.	University of Punjab, Lahore	2022-24	2024-0000002756_F00059	Non-recovery of LD charges	3,849,193
17.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00005	Loss due to less fixation of rent of main canteen	3,375,000
18.	University of Mianwali	2019-23	2024-0000001552_F00007	Excess Consumption of POL than Entitlement	3,173,400
19.	Secretary,	2022-23	2024-	Non-deposit of	2,690,006

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
	Govt of the Punjab, Higher Education Department, Lahore		0000001294_F00006	imposed fines by the officers/officials	
20.	University of Punjab, Lahore	2022-24	2024-0000002756_F00009	Non-recovery of room rent, shops and canteen	1,714,426
21.	University of Engineering, Taxila	2020-23	2024-0000001565_F00017	Non-recovery of outstanding rent from Contactors	1,544,961
22.	Ghazi University DG Khan	2020-24	2024-0000003933_F00025	Non-recovery of amount from the farm manager	1,435,000
23.	Kohsar University, Murree	2020-23	2024-0000001290_F00017	Overpayment to the landlord of the hostel building due to non-recovery of security deposit and overpayments	1,363,333
24.	University of Punjab, Lahore	2022-24	2024-0000002756_F00026	Recovery outstanding against contractor	1,224,280
25.	Principal Govt College, Jhang	2015-23	2024-0000000784_F00007	Non-recovery of Rent, Utility Charges from canteen contractors	1,135,550
26.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00044	Non-deduction of LD charges	994,916
27.	University of Engineering, Taxila	2020-23	2024-0000001565_F00019	Non-recovery of outstanding dues from contractors of shops/Cafeterias	842,826
28.	Kohsar University, Murree	2020-23	2024-0000001290_F00019	Non-recovery of rent from contractors	630,000
Total					373,432,971

Annexure-21 (Audit Para No. 8.4.9)

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00004	Non-recovery of mobilization advance from the absconder contractor and non-forfeiture of bank guarantee.	22,868,000
2.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00013	Non-recovery of risk & cost amount from defaulting contractor	6,440,000
3.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00031	Non-forfeiture of security deposits of defaulting contractor and non-deduction of LD Charges	6,349,000
4.	BZU, Multan	2022-24	2024-0000003279_F00027	Excess payment to the absconder contractor than the scope of work provided by consultant	5,604,293
5.	BZU, Multan	2022-24	2024-0000003279_F00032	Excess payment to the absconder contractor than the scope of work provided by consultant amounting	4,513,926
6.	UET, Lahore	2019-23	2024-0000001545_F00080	Non-recovery of Mobilization Advance in each interim payment	1,884,088
7.	University of Okara	2022-24	2024-0000003285_F00024	Overpayment due to non-recovery of old material	1,178,256
8.	UET, Lahore	2019-23	2024-0000001545_F00094	The department calculated the weight of steel for 88.53 %kg instead of actual weight of 12.29 % kg. Hence, excess quantity of 76.2343% kg was paid to the contractor	1,153,593
9.	BZU, Multan	2022-24	2024-	Excess payments	1,145,823

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
			0000003279_F00042	due excessive rates	
10.	University of Punjab, Lahore	2022-24	2024-0000002756_F00045	Non-recovery of liquidated damages	1,099,948
11.	UET, Lahore	2019-23	2024-0000001545_F00093	Overpayment due to excessive measurement	812,520
12.	BZU, Multan	2022-24	2024-0000003279_F00049	Overpayment to consultant than contract price	423,632
Total					53,473,079

Annexure-22 (Audit Para No. 8.4.10)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	BISE, Lahore	2020-24	2024-0000004892_F00021	Purchases of cover sheet, reams etc. without floating tenders by invoking emergency clause without any evidence of emergency.	159,065,800
2.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00010	The procurement was shown made on Turnkey basis but item wise rates of different IT equipment were separately demanded. Rates quoted by the firms were higher as compare to the rates approved in PC-I and the same was mentioned in the financial comparative statement of IT equipment.	75,603,391
3.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00001	Technical bids of one firm i.e. Rays technology was not accepted or not quoted at Serial No.01 to 12 but in the financial comparison statement, comparison of the rates was made by including the rates of Rays technology. In most cases, there was single qualified bidder.	69,845,019
4.	BZU, Multan	2022-24	2024-0000003279_F00009	The management of BZU failed to establish a central purchase system. The lack of a centralized purchase system has resulted in instances of mis procurement a as most of the purchase were made through quotation by splitting the expenditure.	56,213,678
5.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00044	Mis-procurement was made due to several procedural lapses	52,272,407
6.	University of Punjab, Lahore	2022-24	2024-0000002756_F00055	Single firm participated in bidding process. Management did not make any market rate analysis and rate reasonability certificate before starting procurement process.	50,368,453
7.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00008	Performance Security not obtained, Furniture purchased in excess of requirement, LD charges not recovered.	49,885,714
8.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00011	The bid quantities as specified in the bidding documents were found enhanced either in the financial bids or at the time of issuance of supply orders, as a result of which excess procurements of different items	32,948,770

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				were made. Further, repeat orders maximum up to 15% was allowed as per PPRA rules but it was issued more than 15% admissible.	
9.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00007	Expenditure was made without advertisement tender on PPRA website.	32,296,425
10.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00028	expenditure was incurred on procurement of miscellaneous items of stationary, IT equipment, fertilizer, seeds etc through quotations instead through open tender.	30,945,965
11.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00020	Tender was not called and payment was made by calling quotations by splitting indent order. An amount of Rs 10,687,629 was paid in excess against the contract agreement. Rates paid were higher than the rates contained in minimum wages rates 2023	27,180,249
12.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00006	Single bidder participated in the tender. Market rates were not obtained for price 912ppoint912ility certificate/analysis.	24,350,322
13.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00018	Purchase to the extent of Rs. 7,570,113 was incurred in excess than the advertised quantity.	23,117,113
14.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00022	two Bus coaster and field vehicles for Farm Services were purchased through direct contracting instead of through fair competition	21,285,000
15.	University of Punjab, Lahore	2022-24	2024-0000002756_F00016	Procurement of Local White Paper/Offset Paper Imported was made from single bidder. Management did not make rate reasonability certificate before starting procurement process	19,751,709
16.	LCWU, Lahore	2021-24	2024-0000004899_F00030	Irregular expenditure on purchase of vehicle	19,290,000
17.	Kohsar University, Murree	2020-23	2024-0000001290_F00004	Rejected two lowest bidders in purchase of computers, Laptops on ground that "operating system" is not included in the quoted bid. The highest bidder was awarded contract despite fact that he has also not quoted the operating system in his bid.	18,152,978
18.	Ghazi	2020-24	2024-	Two generators were	17,168,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	University, DG Khan		0000003933_F00012	purchased through direct contracting instead of through fair competition.	
19.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00031	Medicine was purchased from General Order Suppliers as petty purchases through quotation to avoid competitive bidding process and without DTL.	14,620,208
20.	Kohsar University, Murree	2020-23	2024-0000001290_F00011	Irregular change in bidding opening date notified through corrigendum with Lot wise bid requirement. Only vendors who have purchased tender previously were allowed to participate in the revised tender instead of open bidding/advertisement, re advertisement. Besides bidding documents and bid evaluation reports were not uploaded on PPRA website.	12,933,665
21.	BISE, Lahore	2020-24	2024-0000004892_F00019	The rate analysis of all items was not conducted. The management did non-announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids. The amount of total value of contract was not calculated in violation of clause 3 of the bidding document to find out the performance warranty amount @5%	12,588,732
22.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00005	Single bidder participated in the tender. Market rates were not obtained for price reasonability certificate/analysis.	12,099,661
23.	Kohsar University, Murree	2020-23	2024-0000001290_F00013	Change in bidding opening date notified through corrigendum with Lot wise bid requirement. Only vendors who have purchased tender previously were allowed to participate in the revised tender instead of open bidding.	11,890,223
24.	University of Okara	2022-24	2024-0000003285_F00011	The authorities made procurement number of times instead of one time in a financial year so that maximum cheaper rates could be fetched.	11,489,810
25.	BISE, Lahore	2020-24	2024-0000004892_F00009	Single firm participated in tender inquiry. Rates paid were higher than the rates contained in minimum wages rates 2023.	10,768,946

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Contribution to PESSI and EOBI were not made	
26.	Punjab Higher Education Commission, Lahore	2022-24	2024-0000003432_F00004	Management procured goods and services on quotation basis by opting urgency applying Rule 59 (d) iii due to limited timeline without approval of Provincial Cabinet.	9,985,019
27.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00033	Land leveling of 50 acer land and repair & maintenance of water courses through quotations in violation of PPRA rules	9,751,640
28.	Director of Public Instruction Colleges, Lahore	2022-24	2024-0000004314_F00009	Procurement of Laptop, LED TV, Printer, Furniture and Stationery without PPRA rules. Tender document Sr. No. 19 of Plant and Machinery) was not available with the record	9,585,569
29.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00004	Single bidder participated in the tender. Market rates were not obtained for price reasonability certificate/analysis.	8,269,695
30.	Punjab Higher Education Commission, Lahore	2022-24	2024-0000003432_F00001	purchase committee rejected all three technically qualified firms on the minor grounds and did not consider their lowest financial bid	8,241,124
31.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00001	No Grievance Committee was formed. One entitled bidder was not issued tender documents, the successful bidder has deposited less bid security but was awarded contract. The rate analysis for the lift was calculated (4 Floor – Capacity 630 Kg – SS Doors) at Rs.6,000,000 which was in excess of the quoted rate of elevator (5 Floor – Capacity 630 Kg – SS Doors) i.e. Rs.2,450,000.	7,502,346
32.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00002	Single bidder participated in the tender and procurement was made from the same bidder without obtaining quotations from market to verify that the rates	7,499,387
33.	Director of Public Instruction Colleges, Lahore	2022-24	2024-0000004314_F00006	Expenditure was incurred out of different heads such as stationery, computer stationery, cost of other store and printing etc. through Petty Purchases (single bill and quotation basis	7,491,839
34.	Information Technology	2023-24	2024-0000005465	M/S Dean's met the requirement for supply of	7,460,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	University, Lahore		_F00024	refreshment for convocation event as bid documents and offered lowest price but contract was awarded to M/S Mehar Traders for amounting at higher rates. The university sustained a loss of Rs.2,700,000.	
35.	University of Okara	2022-24	2024-0000003285_F00014	The university authorities had purchased furniture from the single complied firm without making market survey and on quotations, LD charges were not recovered	7,260,665
36.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00022	Expenditure on Entertainment was incurred without floating tender.	7,211,996
37.	Kohsar University, Murree	2020-23	2024-0000001290_F00005	Procurement of material in excess of the tendered quantities. About 5 times the tendered quantity was purchased from single bidder without market rate analysis.	7,061,673
38.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00002	The records related to the procurement of furniture and fixtures, machinery and equipment (including setup costs, operating expenses, and general expenses), as per the approved budget, were not available for audit review. Additionally, essential documents such as the cash book, bank statements, and bank reconciliation statements were also missing.	6,688,764
39.	University of Okara	2022-24	2024-0000003285_F00015	Expenditure on repair of transport was split to avoid open tender	6,643,910
40.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00018	Expenditure was made without advertisement tender on PPRA website.	5,797,796
41.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00023	Library books were purchased without tender, expenditure was split and incurred by calling quotations	5,657,048
42.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00003	Single bidder participated in the tender. Market rates were not obtained for price reasonability certificate/analysis.	5,569,825
43.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00007	Single bidder participated in the tender. Market rates were not obtained for price reasonability certificate/analysis. PST,	4,849,210

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Income Tax and LD charges were not recovered	
44.	Kohsar University, Murree	2020-23	2024-0000001290_F00027	Splitting of Procurement to avoid tendering Process	4,228,767
45.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00009	The management procured carpets and stage curtains in quantities exceeding those outlined in the PC-I and Bidding Documents (Estimated Quantities)	3,340,952
46.	University of Punjab, Lahore	2022-24	2024-0000002756_F00042	Purchase of expired chemicals	3,282,920
47.	Information Technology University, Lahore	2023-24	2024-0000005465_F00011	Purchases were not made from lowest bidder for certain items. Purchases were made by considering overall lowest rates for all items which resulted in over payments.	3,111,711
48.	UET, Lahore	2019-23	2024-0000001545_F00045	Irregular expenditure on repair	2,514,905
49.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00039	As per certificate "work Construction of security hut in front of Social Science Building" was completed on 07.09.2023. As per contractor letter dated 24.09.2023, site was not yet handed over. Quotations call letter was issued on 08.05.2024 whereas the comparative statement was signed by the committee on 07.05.2024 i.e. before receipt of quotations.	2,345,083
50.	University of Okara	2022-24	2024-0000003285_F00023	computer amounting to Rs. 1,268,280 were purchased from the single complied firm without making market survey. The university authorities had split up the purchase of computer amounting to Rs. 938,232 made during 2022-23	2,206,512
51.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00004	The tender was not floated on the PPRA web site. Technical inspection report of telephone exchange dated 19.01.2024 revealed that the telephone exchange was not working properly. The firms "M/s Phoenix Marketing" is "Non-Active & Blacklisted" during past six tax period.	1,875,240
52.	Government Kulliyat-ul-Banat Associate	2017-24	2024-0000003806_F00001	The complete vouched account of hiring of security services was not maintained regarding annual requirement in advance	1,451,825

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	College, Lahore			on PPRA web site, advertisement record, tender fee register, CDR copies along with its verification and entry in cash book, bidding documents, comparative statements, technical/financial committee reports, minutes of meetings of technical & financial proposals, bid evaluation report on PPRA web site, purchase order, contract agreement on judicial paper etc.	
53.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00028	The tender was on 22.04.2024 before the scheduled date of 25.04.2024. The successful Bidder failed to supply the same specification of 3rd item at the time of delivery and the order was cancelled by the management but security deposit of the defaulter contractor was not forfeited.	931,020
54.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00019	The tender was not floated on the PPRA web site. Special repair of roof treatment, parapet wall & cracker in Iqra Auditorium was done by invoking Rule 59(d)(iii) of PPRA 2014	578,154
Total					1,024,526,833

Annexure-23 (Audit Para No. 8.4.11)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
1.	University of Punjab, Lahore	2022-24	2024-0000002756_F00012	Unauthorized Payment of House Requisition without approval of Chancellor	886,389,654
2.	BISE, Lahore	2020-24	2024-0000004892_F00025	Excess payment of medical allowance @ 50% running basic pay	639,624,585
3.	BISE, Lahore	2020-24	2024-0000004892_F00027	Irregular excess payment of house rent allowance @ 50% of basic pay	639,200,056
4.	BISE, Lahore	2020-24	2024-0000004892_F00026	Irregular payment of leave encashment with allowances	444,517,417
5.	BISE, Lahore	2020-24	2024-0000004892_F00028	Irregular payment of Late Sitting Allowance/Honorarium	423,977,187
6.	BISE, Lahore	2020-24	2024-0000004892_F00038	Unauthorized payment of 50% medical allowance to pensioners	268,699,476
7.	BISE, Lahore	2020-24	2024-0000004892_F00029	Illegitimate payment of Utility Allowance	247,482,145
8.	BISE, Lahore	2020-24	2024-0000004892_F00040	Irregular payment of Board allowance	144,553,133
9.	University of Punjab, Lahore	2022-24	2024-0000002756_F00022	Irregular payment of POL allowance to Professors	115,384,074
10.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00016	Overpayment of Ad-hoc Relief 2010 to non-teaching staff	75,716,400
11.	University of Punjab, Lahore	2022-24	2024-0000002756_F00020	Non-deduction of 5% house maintenance charges	73,310,202
12.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00019	Overpayment of Ad-hoc Reliefs to teaching staff sanctioned on 2016-2020 after 01.07.2022	65,216,000
13.	BZU, Multan	2022-24	2024-0000003279_F00008	Part-time payments to teachers without getting the necessary approval of remuneration rates from the Governor. Several teachers have complained that the procedure for assigning these lectures was unclear and appeared to favor certain faculty members	59,256,000
14.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00022	Overpayment of Ad-hoc Relief 2010 to teaching staff-	58,432,968
15.	UET, Lahore	2019-23	2024-0000001545_F00008	Irregular auction of petrol pump for 10 years and non-recovery of advance tax & LD charges	54,996,150
16.	UET, Lahore	2019-23	2024-0000001545_F00009	Irregular payment of allowances to the University employees	53,279,959

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
17.	ASSMS, Lahore	2018-23	2024-0000001032_F00004	Unauthorized payment of salaries to Visiting faculty hired for one year, on lumpsum package equal to TTS salaries instead of per hour basis.	37,180,000
18.	Information Technology University, Lahore	2023-24	2024-0000005465_F00029	Irregular Payment of Medical Allowance	25,536,828
19.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00019	Irregular/excess payments remuneration, additional allowance beyond permissible limit without approval of chancellor	23,976,000
20.	BZU, Multan	2022-24	2024-0000003279_F00019	Unauthorized payment of different allowances to the staff	22,768,736
21.	University of Punjab, Lahore	2022-24	2024-0000002756_F00007	Irregular payment of Dean Allowance, Field Allowance, Shift Allowance, Headship Allowance to the University employees	19,154,188
22.	University of Mianwali	2021-23	2024-0000001552_F00002	Unauthorized payment of Medical Allowance without approval of Chancellor	18,970,800
23.	ASSMS, Lahore	2018-23	2024-0000001032_F00006	Non-recovery of Stipend amount from scholars due to non-completion of Ph. D Program	18,890,427
24.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00021	Irregular employment and overpayment of pay and allowances to the retired army personnel	16,643,348
25.	UET, Lahore	2019-23	2024-0000001545_F00010	Irregular payment of POL allowance to Professors	15,480,000
26.	University of Punjab, Lahore	2022-24	2024-0000002756_F00004	Unauthorized Payment of Integrated Allowance	14,061,829
27.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00030	Non-recovery of liquidity damages due to breach of agreement by faculty members who have not returned from abroad.	14,000,000
28.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00014	Irregular payment of remuneration for extra duty	13,980,896
29.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00033	Pending recovery from faculty members	12,702,404
30.	Kinnaird College Lahore	2018-24	2024-0000005408_F00006	Overpayment of Conveyance Allowance during summer vacations	11,423,073
31.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00016	Non-recovery of HRA from TTS employees residing in university accommodations	11,315,302
32.	BZU Multan	2022-24	2024-0000003279	Over Payment of House Rent Allowance to the Teacher and	10,828,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
			_F00024	Other Staff Working at Vehari, Lodhran	
33.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00012	Irregular payment of pay & allowances of absence period of fourteen years	10,363,838
34.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00005	Irregular payment of pay & allowances without deciding the fate of de-novo inquiry and period of absence.	9,679,610
35.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00031	Irregular provision of Eidi & POL to staff of the University without approval of Chancellor	9,350,439
36.	Thal University, Bhakkar	2021-23	2024-0000001520_F00004	Unauthorized Payment of Medical Allowance without approval of Chancellor	8,965,701
37.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00012	Overpayment of Ad-hoc Reliefs to non-teaching staff sanctioned on 2016-2020 after 01.07.2022	8,504,000
38.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00022	Unauthorized payment of Chairman and Chancellor allowance to TTS employees	6,660,024
39.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00010	Unauthorized Payment drawing of Additional Charge Allowance beyond admissible period	5,705,143
40.	BISE, Lahore	2020-24	2024-0000004892_F00031	Unauthorized payment of Development allowance	5,258,334
41.	BZU, Multan	2022-24	2024-0000003279_F00028	Non-deduction of 5% house maintenance charges	5,110,000
42.	ASSMS, Lahore	2018-23	2024-0000001032_F00012	Unauthorized payment of remuneration to Resident Auditor of Government College University for additional duties at ASSMS without the approval of Finance department.	4,840,000
43.	BZU, Multan	2022-24	2024-0000003279_F00031	Non-deduction of Conveyance Allowance from Teaching Staff during Summer Vacations.	4,810,000
44.	BISE, Lahore	2020-24	2024-0000004892_F00003	Overpayment of leave encashment by including Board allowance in pay	4,659,370
45.	University of Engineering, Taxila	2020-23	2024-0000001565_F00025	Non/Less deduction of House rent and 5% maintenance charges	3,771,665
46.	BISE, Lahore	2020-24	2024-0000004892_F00018	Irregular payment of half running pay along with late sitting allowance/honoraria	3,765,270
47.	University of Engineering,	2020-23	2024-0000001565	Unauthorized Payment due to non-stoppage of pay during	3,761,936

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
	Taxila		F00003	absconding period.	
48.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00006	Unauthorized payments of Integrated Allowance	3,738,375
49.	Punjab Higher Education Commission, Lahore	2022-24	2024-0000003432_F00003	Unauthorized granting of Leave Encashment	3,055,795
50.	University of Engineering, Taxila	2020-23	2024-0000001565_F00022	Unauthorized Payment of Personal Allowance after their promotion/change of cadre	2,893,399
51.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00051	Unauthorized expenditure due to retention of two Vehicles by Vice Chancellor	2,885,649
52.	University of Okara	2022-24	2024-0000003285_F00020	Non-deduction of conveyance allowance from the officers/officials who has university residences within premises	2,809,932
53.	University of Punjab, Lahore	2022-24	2024-0000002756_F00003	Unauthorized Payment of Computer Allowance	2,564,729
54.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00029	Irregular payments of "Deanship Allowance" & "Headship Allowance" without approval of Chancellor	2,442,486
55.	University of Punjab, Lahore	2022-24	2024-0000002756_F00010	Un-justified Payment of Fuel Honorarium	2,342,940
56.	UET Lahore	2019-23	2024-0000001545_F00016	Recovery of house rent, 5% house maintenance charges and Penal rent	2,287,344
57.	Baba Gurunanak University, Nankana Sahib	2021-23	2024-0000001556_F00013	Unauthorized payment of Vice Chancellor Allowance equivalent to 20% of the maximum of the Tenure Track Salary Package rather than 20% of the Basic Pay Scales.	2,274,731
58.	University of Engineering, Taxila	2020-23	2024-0000001565_F00023	Overpayment of Vice Chancellor Allowance	2,084,940
59.	Kinnaird College Lahore	2018-24	2024-0000005408_F00011	Irregular payment of increases in pension to re- employed Army officer	2,035,233
60.	Kohsar University Murree	2020-23	2024-0000001290_F00020	Unauthorized payment of Vice Chancellor Allowance equivalent to 20% of the maximum of the Tenure Track Salary Package rather than 20% of the Basic Pay Scales.	1,869,004
61.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00007	Unauthorized payment of Conveyance Allowance during leaves	1,610,544
62.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00040	Wrong fixation Pay & Allowances on appointment of Controller of Examination; recovery	1,581,150

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs)
63.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00037	Unauthorized allocation of university vehicle to Resident Auditor and required recovery on account of expenditure of POL and repair on Vehicle	1,567,770
64.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00007	Unauthorized payment of South Punjab Re-allocation allowance, CM Office Special Allowance and Fixed Anti-Corruption Allowance.	1,455,783
65.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00042	Unauthorized granting of Additional Charge	1,368,000
66.	University of Engineering, Taxila	2020-23	2024-0000001565_F00001	Unauthorized Payment drawing of Additional Charge Allowance beyond admissible period	1,216,844
67.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00008	Overpayment of pay and allowances	1,174,773
68.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00015	Irregular grant of four advance increments and wrong fixation of Pay & Allowances on the appointment	1,157,213
69.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00007	Unauthorized payments of Computer Allowance	1,155,000
70.	BZU Multan	2022-24	2024-0000003279_F00043	Short Recovery of House rent allowance and maintenance allowance from the residents of the Single suit	1,104,000
71.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00037	Wrong fixation of Pay & Allowances on appointment of Registrar (BPS-20)	1,090,998
72.	Principal Government APWA College, Lahore	2019-23	2024-0000000743_F00001	Unauthorized payment of salary to Lecturer during absconding period.	1,007,631
73.	University of Mianwali	2021-23	2024-0000001552_F00013	Unauthorized payment of Vice Chancellor Allowance equivalent to 20% of the maximum of the Tenure Track Salary Package rather than 20% of the Basic Pay Scales.	713,978
74.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00011	Excess payment of Pay & Allowances to Resident Auditor due to wrong fixation	614,003
Total					4,682,254,811

Annexure-24 (Audit Para No. 8.4.12)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Punjab, Lahore	2022-24	2024-0000002756_F00032	Appointments of visiting teaching faculty without advertisement	188,781,965
2.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00032	In case of appointment of Professors (BPS-21) and Associate Professors (BPS-20), the dossiers of the applicants were not sent to foreign experts. The management sent the dossiers to the local experts which is clear violation of Recruitment Policy. Most of the appointments were made during the ban period.	185,332,285
3.	University of Okara	2022-24	2024-0000003285_F00006	Irregular appointment of contingent paid staff without advertisement	107,570,429
4.	University of Punjab, Lahore	2022-24	2024-0000002756_F00082	Excess Appointment of Teaching Staff was made than post advertised.	76,191,786
5.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00021	Appointment of visiting faculty without advertisement	70,394,269
6.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00021	Irregular appointment/Selection of Visiting Faculty without advertisement the Jobs in the Press- inv	49,289,803
7.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00020	Contingent paid staff was appointed without advertisement of the posts and without having any hiring criteria i.e education/skills required for the job to be performed	47,560,664
8.	University of Punjab, Lahore	2022-24	2024-0000002756_F00011	Contingent paid staff was appointed without advertisement	45,045,886
9.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00020	Irregular engagement and extension of daily wage/work charge/contingent paid staff	41,842,136
10.	University of Punjab, Lahore	2022-24	2024-0000002756_F00080	Excess Appointment of Non-Teaching Staff was made than post advertised.	35,612,242
11.	UET Lahore	2019-23	2024-0000001545_F00020	Irregular appointments against non-statutory posts	28,297,983
12.	ASSMS, Lahore	2018-23	2024-0000001032_F00005	Appointment against posts not included in the schedule of Statutes, Minimum requirement shown against the posts was not observed while	27,367,728

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				appointment against such posts provided in the PC-1	
13.	UET Lahore	2019-23	2024-0000001545_F00051	Appointments of visiting teaching faculty without advertisement	27,136,944
14.	UET Lahore	2019-23	2024-0000001545_F00005	Irregular selection of campus Coordinators without advertisement of posts for new/fresh appointments	18,350,000
15.	ASSMS Lahore	2018-23	2024-0000001032_F00007	Hiring of foreign faculty for supervision of researchers was made through skype (online) without any proof except statement obtained from the scholar and in violation of the instructions contained in PC-1 and service statutes	17,203,663
16.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00006	Irregular recruitment of Professor BS-21 Beyond the Age Limit of 50 Years	14,100,000
17.	University of Engineering, Taxila	2020-23	2024-0000001565_F00015	Appointment of Associate Professor holding a degree of PhD in Telecommunication Engineering which was not in accordance with the advertised criteria as the requirement was PhD in Computer Engineering	9,670,360
18.	Islamia University, Bahawalpur	2022-23	2024-0000001275_F00001	Creation of post of Associate lecturers but schedule of posts was not submitted to the Chancellor for approval. Subsequently, Lecturers (BS-18) were also appointed from amongst the Associate Lecturers.	8,842,000
19.	ASSMS Lahore	2018-23	2024-0000001032_F00010	Faculty was appointed on visiting/contract and on lumpsum salary package equal to TTS salary without getting approval of the service statutes along with the terms and conditions of appointment from the chancellor.	8,427,840
20.	University of Engineering, Taxila	2020-23	2024-0000001565_F00014	Appointed candidate holds a PhD. In Telecommunication Engineering instead of the required PhD in Electronics.	7,353,480
21.	UET Lahore	2019-23	2024-0000001545_F00052	As per UET advertisement No. 8/2021, one post of Professor BPS 21/TTS Textile Engineering Faisalabad Campus was advertised. The status of the post was changed from Professor to Associate Professor Selection Board. In 380 th meeting of the Selection Board held on 09.12.2021, the above post was not included in	6,818,370

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				the agenda item. But Dr. Muhammad Mohsin was shown appointed as Professor (BPS 21).	
22.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00022	Irregular hiring of consultants without open competition/advertisement	6,709,068
23.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00002	Irregular extension in deputation period for eighteen years	6,697,000
24.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00034	Unauthorized/irregular appointments of regular staff made during ban period	4,265,425
25.	Kinnaird College Lahore	2018-24	2024-0000005408_F00010	Irregular appointment of lecturer against post of Zoology having qualification of Biology/Bio-technology	4,055,364
26.	Information Technology University	2023-24	2024-0000005465_F00007	Appointed as Resident Auditor on deputation basis in BPS-20 against the post of BS-19 in violation of statutes of the university.	4,033,099
27.	University of Punjab, Lahore	2022-24	2024-0000002756_F00031	Advertisements were made in the newspapers for appointments of Naib Qasid, Sanitary Worker dated 5.10.2022 but numbers of posts were intentionally not mentioned in the Advertisement to increase the number of posts according to their own will,	3,959,676
28.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00001	Irregular appointment of lecturer without possessing relevant qualifications	3,708,513
29.	Govt. Islamia College, Civil Lines Lahore	2020-24	2024-0000003278_F00006	Irregular hiring and extension of contingent paid staff	3,328,000
30.	University of Punjab, Lahore	2022-24	2024-0000002756_F00017	Chief Security Officer was appointed without advertisement in the leading newspapers in violation of instruction issued by the Supreme Court of Pakistan. Irregular extension in contract appointment granted above 5 years is contradiction of above rule.	3,300,000
31.	University of Mianwali	2019-23	2024-0000001552_F00018	Irregular appointment of 11 No of over age officials	3,036,643
32.	University of	2022-24	2024-	Irregular appointment of	2,365,191

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Okara		0000003285_F00021	Lecturer (Psychology) in BS-18 was made as there was difference in age as per CNIC, Matric certificate. She was overage. Her experience certificates did not tally with the period recorded on application. She was overage	
33.	UET, Lahore	2019-23	2024-0000001545_F00055	The post was advertised on 16.10.2006 in newspaper for contract appointment whereas Medical Officer was appointed on regular basis. Further, application was submitted late on 02.11.2006 whereas last date of acceptance of application was 25.10.2006. Therefore, his application accepted irregularly.	2,052,527
34.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00018	Irregular appointment and unjustified payment of legal charges. The university administration paying the retainership fee and case-specific charges, disregarding directives concerning the appointment and compensation of Legal Advisors.	1,082,000
35.	Secretary, Govt. of the Punjab, Higher Education Department, Lahore	2022-23	2024-0000001294_F00011	Irregular appointment of Chief Instructor on fake/bogus documents. Case referred to the Anti-Corruption for investigation but accused got relief from Lahore High Court and appeal was not filed in the Supreme Court of Pakistan	0
36.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00002	Amendment in the statutes regarding method of appointment and job description of different posts approved from syndicate but not got approved from Governor/Chancellor.	0
37.	Lahore College for Women University, Lahore	2021-24	2024-0000004899_F00035	several non-statutory posts were created, and appointments were made by the Syndicate without obtaining approval from the Chancellor	0
Total					1,069,782,339

Annexure-25 (Audit Para No. 8.4.17)

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00008	Non-investment of amount lying surplus in 14 different college accounts	5,283,948,976
2.	Kinnaird College, Lahore	2018-24	2024-0000005408_F00005	Loss due to non-investment of amount lying in Endowment fund	2,238,426,459
3.	BISE, Lahore	2020-24	2024-0000004892_F00010	Loss due to Non-investment of Endowment fund in profitable schemes	81,819,028
4.	BISE, Lahore	2020-24	2024-0000004892_F00011	Loss of interest due to unjustified minimum retention of closing balance of 250.00 million in current Account	50,000,000
5.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00017	Loss due to non-investment of idle funds in current account	22,863,661
6.	UET Lahore	2019-23	2024-0000001545_F00015	Profit less credited by bank on early encashment of invested funds	13,285,443
7.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00014	GP fund subscriptions recovered from employees retained in recurring grant account and not invested	11,790,447
8.	University of Punjab, Lahore	2022-24	2024-0000002756_F00030	Loss of Interest Income due to delay in reinvesting the	10,150,482

Sr. No.	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
				matured investments	
9.	Rawalpindi Women University, Satellite Town Rawalpindi	2020-24	2024-0000004881_F00013	Loss to university due to delay in investments	9,708,269
10.	ASSMS Lahore	2018-23	2024-0000001032_F00009	Loss due to late credit of Principal and interest amount	9,460,110
11.	University of Punjab	2022-24	2024-0000002756_F00100	Loss to university due to late credit of Principal/ interest amount by the banks	6,635,189
12.	Board of Intermediate and Secondary Education, Lahore	2020-24	2024-0000004892_F00004	Non-investment of unutilized balances available in benevolent fund account and loss of interest	5,499,699
13.	University of Mianwali	2021-23	2024-0000001552_F00016	Loss due to placement of funds in current accounts instead of PLS Accounts	5,375,493
14.	BZU, Multan	2022-24	2024-0000003279_F00035	illegal lease of 17 acres mango and 6 acre oranges orchards for three years	3,485,000
Total					7,752,448,256

Annexure-26 (Audit Para No. 8.4.20)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00003	The University have to pay the price variation amounting to Rs 63.925 million due to cost over-run and yet more than 50% of work of three main projects pending.	1,570,000,000
2.	UET, Lahore	2019-23	2024-0000001545_F00030	Unclear terms and conditions of the contract resulted in dispute with the contractor of civil work	282,151,401
3.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00034	Non-execution of work at site	258,420,000
4.	BZU, Multan	2022-24	2024-0000003279_F00005	Project Director, accorded technical sanction of the work "Extension of building of Physics Department at BZU" in violation of rules beyond his competence	98,130,000
5.	BZU, Multan	2022-24	2024-0000003279_F00014	Loss to the government due to non-allocation of funds	48,327,049
6.	BZU, Multan	2022-24	2024-0000003279_F00015	Irregular execution of work as compared to the scope of work not available in the detailed estimate	47,939,000
7.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00047	The standard bidding documents issued by Pakistan Engineering Council (PEC) were not used by the management/Engineering section irregularly	25,660,653
8.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00018	Un-authorized payment of price variation during extended period	22,795,000
9.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00015	Delay in services delivery due to late submission of planning, design, preparation of bidding document	19,674,295
10.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00001	Unauthorized award of contract to highest financial bidder instead of lowest bidder by manipulating the technical evaluation	13,546,104
11.	Ghazi University DG Khan	2020-24	2024-0000003933_F00016	Unauthorized approval of consultancy charges than the provision of PC-I, resulting in loss amounting	12,906,778
12.	Ghazi University, DG Khan	2020-24	2024-0000003933_F00014	Unauthorized payment of price variation of extended period due to fault of contractor	12,319,206
13.	BZU Multan	2022-24	2024-0000003279_F00023	Increase in scope of work without approval of competent authority	11,815,000
14.	Punjab University, Lahore	2022-24	2024-0000002756_F00068	while making payment of items of fabrication of mild steel department neither obtained GST invoices nor deducted 17%	7,753,520

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				GST	
15.	University of Punjab, Lahore	2022-24	2024-0000002756_F00044	The work for renovation of library was awarded on 25.1.1.2021 with the completion date of 24.03.2022 for Rs. 10,999,475 whereas, the work done by the contractor was Rs.4,613,960. The contractor was required to be blacklisted and his security deposit/performance security needs to be forfeited.	5,212,277
16.	BZU, Multan	2022-24	2024-0000003279_F00030	Poor inventory management and maintenance of executive suites resulted in pilferage of inventory	4,825,800
17.	BZU, Multan	2022-24	2024-0000003279_F00033	Undue benefit to the contractor by changing the item of tile into the marble	4,373,230
18.	University of Okara	2022-24	2024-0000003285_F00017	Irregular expenditure due to procurement of bricks from unlisted kilns	4,046,140
19.	University of Okara	2022-24	2024-0000003285_F00018	Non-recovery on account of compensation from contractor due to delay in completion of works	3,855,630
20.	BZU, Multan	2022-24	2024-0000003279_F00037	Excess approval of rates resulted in overestimation	3,163,098
21.	BZU, Multan	2022-24	2024-0000003279_F00038	Illegal change in the scope of work, site and execution of work at site without the prior approval of competent authority	3,000,000
22.	Ghazi University DG Khan	2020-24	2024-0000003933_F00017	Excess payment to the consultant than agreed percentage	2,823,000
23.	UET Lahore	2019-23	2024-0000001545_F00079	The item of work "P/laying topping of PCC 1:2:4 including surface finishing and dividing in panels 2" However, the same was executed without obtaining concrete strength report indicating the depth and strength of base concrete contrary to the rule ibid.	1,913,766
24.	BZU Multan	2022-24	2024-0000003279_F00044	Excess payment of consultancy charges	1,055,926
25.	UET Lahore	2019-23	2024-0000001545_F00040	Excess payment due to application of higher rates for the similar work in construction of innovation	923,391
Total					2,466,630,264

Annexure-27 (Audit Para No. 8.4.21)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	UET Lahore	2019-23	2024-0000001545_F00050	Loss of revenue due to non-auction of available agriculture land, cafeteria, general store, fish pond.	405,720,000
2.	UET Lahore	2019-23	2024-0000001545_F00006	Non-auction of 91 shops through competitive bidding process resulted in loss to government	273,000,000
3.	BISE, Lahore	2020-24	2024-0000004892_F00022	Non-adjustment of advances	134,220,811
4.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00010	Non-utilization of university agriculture land for revenue purposes	105,000,000
5.	UET, Lahore	2019-23	2024-0000001545_F00041	Non-recovery of outstanding temporary advances	65,317,502
6.	BZU Multan	2022-24	2024-0000003279_F00013	Non-adjustment of advances	49,497,000
7.	BISE, Lahore	2020-24	2024-0000004892_F00013	Expenditure was incurred by the Board by overlapping the duties for conduct of exams.	42,275,610
8.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00005	Non-auction of lease of commercial building	36,000,000
9.	BISE, Lahore	2020-24	2024-0000004892_F00012	Illegitimate deduction of withholding tax on profit of investment	29,835,000
10.	Ghazi University DG Khan	2020-24	2024-0000003933_F00009	Loss to university funds due to non-obtaining of Free Tax Number	25,144,000
11.	University of Punjab	2022-24	2024-0000002756_F00001	Non-recovery of outstanding temporary advances	20,931,373
12.	Ghazi University DG Khan	2020-24	2024-0000003933_F00041	Loss to the university funds due to non- lease out of land having area 900 Acre	18,000,000
13.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00021	Non-adjustment of advances	13,893,455
14.	Punjab Higher Education Commission Lahore	2022-24	2024-0000003432_F00007	Loss to Govt. due to unauthorized deduction of withholding tax by the bank	13,420,322
15.	BZU Multan	2022-24	2024-0000003279_F00022	Non-recoding of daily production of milk at the University Farms	13,140,000
16.	University of Okara	2022-24	2024-0000003285_F00010	Non-recovery of outstanding temporary advances	12,660,000
17.	Director of Public Instruction, Colleges (DPI)	2022-24	2024-0000004314_F00004	Unauthorized withholding of income on profit	11,111,779

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
18.	BISE, Lahore	2020-24	2024-0000004892_F00002	Loss to board due to irregular waiver of fine on admission and registration fee	8,649,356
19.	University of Punjab, Lahore	2022-24	2024-0000002756_F00015	Auction of off- road vehicles/unserviceable articles/trees not conducted	7,263,100
20.	Lahore College for Women University Lahore	2021-24	2024-0000004899_F00028	Loss to University due to outlet of space and ATMs within premises of university without any rent	6,840,000
21.	BZU Multan	2022-24	2024-0000003279_F00026	30 Acre agricultural land was leased out for more than permissible period of one year at low rate	6,426,000
22.	BZU Multan	2022-24	2024-0000003279_F00034	73 acres of idle land at Sub Campus Vehari was not auction by the management and was under cultivation by unidentified persons	3,650,000
23.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00025	Doubtful allotment of registration number to students without collection of fee.	3,236,400
24.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00014	Non-adjustment of advances	2,327,990
25.	BZU Multan	2022-24	2024-0000003279_F00020	Non-transparent auction of agriculture land	1,593,150
26.	BZU Multan	2022-24	2024-0000003279_F00046	Loss to the University funds due to non-refund of tax by Bank Alfalah	855,109
27.	BZU Multan	2022-24	2024-0000003279_F00047	Non-auction of Hostel Canteen resulted in loss	821,266
Total					1,310,829,223

Annexure-28 (Audit Para No. 8.4.25)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00003	Budget deficit of the University posing financial threat to the survival of the university	18,630,000,000
2.	UET Lahore	2019-23	2024-0000001545_F00028	Poor contract management by project staff warrants inquiry	2,862,311,000
3.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00009	Unlawful transfer of funds from GPF account and Pension account to other accounts without return back of funds	2,156,000,000
4.	UET Lahore	2019-23	2024-0000001545_F00026	Budget deficit of the University posing financial threat to the survival of the university	2,123,264,000
5.	University of Punjab	2022-24	2024-0000002756_F00077	Deficit budget, poor financial health of university due to ill planning	1,304,043,441
6.	ASSMS Lahore	2018-23	2024-0000001032_F00003	Obtaining of surplus funds from HEC in excess of actual requirements	783,300,000
7.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00026	Funds were not disbursed directly in bank accounts of the students rather reducing fee challans of the students while the corresponding amount lying in Ehsaas account was considered as income	376,232,000
8.	UET Lahore	2019-23	2024-0000001545_F00024	Non-hiring of PMU staff and lapse of funds due to slow progress of projects	281,719,000
9.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00047	Irregular Expenditure on I. T equipment without post installation inspection.	69,520,000
10.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00049	Irregular expenditure on rented buses and less deduction of taxes	57,590,000
11.	LCWU Lahore	2021-24	2024-0000004899_F00036	Non-recovery of pension share	52,774,231
12.	Muhammad Nawaz Sharif University of Engineering Multan	2017-24	2024-0000004886_F00059	Irregular excess procurement against the provision	12,510,280
13.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00048	Wasteful expenditure on deer breeding farm	5,134,000
14.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00038	Payments of TA/DA to Journalists, Poets, and others without any authority and only by the discretion of the Vice Chancellor without any rule position regarding payment of TA/DA to private individuals, all of the payments were made in cash	2,847,000
15.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00029	Wasteful expenditure on procurement of souvenir items for establishment of shops. Physical verification reflects shortage of stock	2,656,440
16.	Muhammad	2017-24	2024-	Misclassification and wasteful	2,480,840

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Nawaz Sharif University of Engineering Multan		0000004886_F00016	expenditure on purchase of laptops	
17.	Kohsar University Murree	2020-23	2024-0000001290_F00021	Un-justified expenditure out of Hostel fee without Approval of Vice Chancellor	1,952,801
18.	Islamia University Bahawalpur	2022-23	2024-0000001275_F00008	Loss to university due to non-enhancement of contractual amount from the university contractors as per Rent Act provisions.	818,488
Total					28,725,153,521

Annexure-29 (Audit Para No. 9.4.1)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Shortage/ Misplacement	Amount (Rs.)
1.	DPO, Muzaffargarh	2021-23	2024-0000001341_F00001	Shortage of ammunition, arms and store items	83,469,250
2.	DIG Operations, Lahore	2023-24	2024-0000003289_F00013	Misplacement/theft of arms, articles and bullets	47,116,800
3.	Provincial Police Officer Punjab, Lahore	2023-24	2024-0000005464_F00004	Pending recovery cases of Un-returned/Missing/lost weapons	46,870,000
4.	Central Jail Faisalabad	2023-24	2024-0000004317_F00006	Misappropriation of dietary articles	28,123,787
5.	CPO Multan	2022-24	2024-0000004896_F00007	Missing rifles and ammunition	7,438,766
6.	Central Jail Faisalabad	2023-24	2024-0000004317_F00009	Shortage of malacia (uniform) cloth	6,926,942
7.	Central Jail Lahore	2023-24	2024-0000005226_F00007	Non-receipt of rifles issued to various offices since 2009	5,630,000
8.	DPO Sialkot	2020-23	2024-0000001562_F00004	Unreturned/Missing weapons from arm & ammunition store of police line resulted	5,614,000
9.	DPO Sahiwal	2021-23	2024-0000001348_F00004	Misplacement/theft of arms, and store items.	4,339,400
10.	DPO Okara	2021-24	2024-0000002767_F00005	Unreturned/Missing weapons from arm & ammunition store of police line	3,835,000
11.	DPO Gujrat	2022-24	2024-0000003804_F00007	Unreturned/Missing weapons from arm & ammunition store of police line	3,565,595
12.	CPO Faisalabad	2023-24	2024-0000004312_F00047	Unreturned/Missing weapons from arm & ammunition store of police line	2,610,000
Total					245,539,540

Annexure-30 (Audit Para No. 9.4.4)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DPO, Muzaffargarh	2021-23	2024-0000001341_F00004	Operation of private Bank accounts due to non-deposit of Receipts into Government Treasury	208,604,453
2.	DPO, Gujrat	2022-24	2024-0000003804_F00001	Loss to Government due to non-recovery of outstanding amount of police guard charges	140,344,965
3.	CPO, Faisalabad	2023-24	2024-0000004312_F00040	Outstanding Recovery of Police Guard Charges	101,163,568
4.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00004	Unauthorized Handing Over of Rent Free Shops to USC-Loss due to Non Recovery of Rent and Electricity	97,613,817
5.	DPO Gujrat	2022-24	2024-0000003804_F00033	Non deposit of receipts of Police Khidmat Markaz into Government Treasury	67,332,128
6.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00005	Unauthorized Running of PCO by Wateen-Loss due to Non-recovery of Rent, I.Tax & Electricity Charges	53,995,035
7.	DPO M.B Din	2019-24	2024-0000004893_F00010	Non deposit of receipts into government treasury	43,669,350
8.	CPO Faisalabad	2023-24	2024-0000004312_F00015	Less deposit of Khidmat Markaz receipts in Bank Account	35,292,437
9.	DPO Okara	2021-24	2024-0000002767_F00035	Government receipt not deposited into treasury and irregular expenditure from receipt	35,069,300
10.	DPO, Sheikhpura	2022-24	2024-0000005337_F00010	Loss to government due to non-recovery of rent	30,895,233
11.	Central Jail, Mianwali	2018-24	2024-0000005333_F00002	Unauthorized Deposit of Canteen and Parking Stand Rent into Punjab Prison Foundation Account	30,872,500
12.	DPO Sheikhpura	2022-24	2024-0000005337_F00005	Non-deposit of receipts of Police Khidmat Markaz into Government Treasury	27,358,600

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				for R	
13.	DPO Okara	2021-24	2024-0000002767_F00025	Receipt of Khidmat Markaz not deposited into Government Treasury	18,332,250
14.	Central Jail Kot Lakhpat, Lahore	2023-24	2024-0000005226_F00001	Non-recovery of outstanding cost of Jail manufactured articles sold to other Jails	16,969,083
15.	DPO Okara	2021-24	2024-0000002767_F00029	Receipt of Driving school not deposited into Government Treasury	14,745,000
16.	DPO Gujrat	2022-24	2024-0000003804_F00026	Non deposit of receipts of Police Driving School into Government Treasury	13,785,870
17.	Central Jail, Mianwali	2018-24	2024-0000005333_F00004	Outstanding Recoverable Amount from Sale of Darrees to Punjab Prisons	13,301,365
18.	DPO Hafizabad	2019-23	2024-0000001346_F00026	Receipts of Police Khidmat Markaz not deposited into Government Treasury	13,056,499
19.	DPO Multan	2022-24	2024-0000004896_F00026	Non-Registration of Vehicles	10,484,120
20.	CPO Faisalabad	2023-24	2024-0000004312_F00018	Unlawful deposit of 20% of receipts into Punjab Police Welfare Account without any provision of law	9,973,573
21.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00008	Non-Recovery of Amounts Receivable from Other Jails/Institutions	9,393,702
22.	DPO Sahiwal	2021-23	2024-0000001348_F00016	Non deposit of auction price of Police Land into Government Treasury-and un-authorized expenditure on welfare	8,302,262
23.	Central Jail, Kot Lakhpat Lahore	2023-24	2024-0000005226_F00005	Loss due to non-disposal of jail manufactured stock	7,377,794
24.	DPO, Hafizabad	2019-23	2024-0000001346_F00015	Auction money of Police Land not deposited into Government Treasury	7,124,600
25.	DPO, Sahiwal	2021-23	2024-	Receipts of Police	5,948,506

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			0000001348_F00019	Band not deposited into Government Treasury	
26.	DPO, Sahiwal	2021-23	2024-0000001348_F00020	Receipts of Police Driving School not deposited into Government Treasury	5,482,000
27.	DPO Hafizabad	2019-23	2024-0000001346_F00027	Receipt of Police Driving School not deposited into Government Treasury	5,397,059
28.	DPO Sahiwal	2021-23	2024-0000001348_F00018	Receipts of Police Khidmat Markaz not deposited into Government Treasury	5,217,050
29.	DPO Okara	2021-24	2024-0000002767_F00014	Non-deposit of lease amount of land and rent of canteen into Government Treasury	4,768,000
30.	DPO M.B Din	2019-24	2024-0000004893_F00022	Loss to Government due to non-recovery of fines	4,338,250
31.	DPO Khushab	2020-23	2024-0000001530_F00001	Receipts of Police Khidmat Markaz not deposited into Government Treasury	4,274,150
32.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00011	Loss to Government due to Non-Deposit of Lease Moneys into Government Treasury	4,122,923
33.	DPO, Sheikhpura	2022-24	2024-0000005337_F00006	Non-deposit of Police Driving School into Government Treasury	3,689,500
34.	District Jail, Lahore	2022-24	2024-0000003796_F00001	Recoveries against contractor	3,587,875
35.	DPO Sheikhpura	2020-24	2024-0000005337_F00015	Loss to Government due to purchase from the second lowest bidder, recovery thereof	3,531,200
36.	Secretary, Govt. of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00006	Non-confiscation of bid security for short/non-supply of articles.	3,161,267
37.	DPO Bahawalnagar	2021-23	2024-0000001519_F00015	Retention of student fee into private bank account instead of deposit into Government Treasury	3,142,000
38.	DPO	2021-23	2024-	Non deposit of receipts	3,094,400

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Bahawalnagar		0000001519_F00011	of Police Khidmat Markaz into Government Treasury	
39.	Central Jail, Mianwali	2018-24	2024-0000005333_F00003	Irregular Transfer of Profit Earned from Prison Property Account	3,048,661
40.	DIG of Police Operation, Lahore	2023-24	2024-0000003289_F00006	Less/Non recovery of stamp duty and Penalty on rent agreement of office building	2,939,663
41.	Central Jail, Faisalabad	2023-24	2024-0000004317_F00012	Loss due to Non-recovery of Cost of Vegetables Supplied to Other Jails/Offices	2,829,750
42.	DPO Gujrat	2022-24	2024-0000003804_F00025	Loss to Government due to non-registration and non-payment of token tax of vehicles	2,765,000
43.	DPO Sheikhpura	2022-24	2024-0000005337_F00009	Loss to Government due to less recovery of traffic challans	2,590,250
44.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00013	Non recovery of outstanding balances against different institutions	2,248,000
45.	DPO Khushab	2020-23	2024-0000001530_F00003	Non-deposit of receipt of Police Driving School into Government Treasury	2,538,000
46.	Deputy Inspector General (Security), Chief Minister Secretariat, Lahore	2020-23	2024-0000001538_F00001	LD Charges due to late supply of X-Ray baggie machine	2,240,686
47.	DPO, Bahawalnagar	2021-23	2024-0000001519_F00012	Retention of government receipt into private bank account instead of deposit into Government Treasury	2,174,932
48.	Provincial Police Officer Punjab, Lahore	2023-24	2024-0000005464_F00019	Non recovery of rent and utility charges from Canteens and ATM machine	2,160,000
49.	Deputy Inspector General (Security),	2020-23	2024-0000001538_F00004	LD Charges due to late supply of 4 G Jammers	2,059,200

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Chief Minister Secretariat, Lahore				
50.	DPO Sahiwal	2021-23	2024-0000001348_F00017	Non-deposit of auction money of bill boards in Govt. Treasury.	2,000,000
51.	DPO Okara	2021-24	2024-0000002767_F00019	Revenue from fork lifters not deposited into the Government Treasury	1,862,000
52.	DPO Bahawalnagar	2021-23	2024-0000001519_F00005	Operation of private Bank accounts due to non-Deposit of Receipts into Government Treasury	1,772,708
53.	DPO Gujrat	2022-24	2024-0000003804_F00008	Loss to Government due to less recovery of traffic challans	1,477,170
54.	DPO Okara	2021-24	2024-0000002767_F00017	Non-recovery of stamp duty	1,255,642
55.	DPO Sialkot	2020-23	2024-0000001562_F00003	Loss due to less deposit of receipt of Khidmat Markaz	1,230,956
56.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00021	Non-recovery of canteen rent with electricity/water/gas charges	720,000
57.	DPO Gujrat	2022-24	2024-0000003804_F00010	Irregular Payment of Rent of Building for Rs.5,153,000 and non-deduction of stamp duty	103,060
Total					1,112,827,362

Annexure-31 (Audit Para No. 9.4.5)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	CPO Faisalabad	2023-24	2024-0000004312_F00032	Recovery due to non-deposit of Advance tax on auction of Petrol Pumps	20,287,589
2.	Additional IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00021	Non deduction of Govt. taxes under head purchase of P&M through advance payment- Rs.12,276,464 IT + Rs.6,809,850 1/5th GST	19,086,304
3.	CPO Faisalabad	2023-24	2024-0000004312_F00014	Recovery due to non-deposit of PST on Khidmat Markaz services	13,625,691
4.	DPO Okara	2021-24	2024-0000002767_F00026	Irregular expenditure out of Khidmat markaz fund.	7,489,948
5.	Deputy Inspector General (Security), Chief Minister Secretariat, Lahore	2020-23	2024-0000001538_F00007	Income tax & PST not deducted on purchase of dietary items.	6,696,136
6.	CPO Faisalabad	2023-24	2024-0000004312_F00003	Less deduction of PST & Income Tax on repair of building	4,122,697
7.	CPO Faisalabad	2023-24	2024-0000004312_F00011	Less/Non deduction of income tax and PST on cooked food	4,063,306
8.	DPO Okara	2021-24	2024-0000002767_F00021	Recovery of PST and income tax on repair of building	3,106,722
9.	DG Child Protection and Welfare Punjab Lhr	2022-24	2024-0000005225_F00019	Loss to Government due to non deposit of taxes	2,972,948
10.	DG Child Protection and Welfare Punjab Lhr	2022-24	2024-0000005225_F00030	Recovery of GST on bakery items	2,513,879
11.	Secretary,	2022-24	2024-	Non-recovery of	2,205,983

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Govt. of the Punjab, Home Department, Lahore		0000003800_F00013	taxes	
12.	Addl IGP South Punjab	2020-24	2024-0000004897_F00010	Non-obtaining proof of deposit of GST deposit into Government Treasury	2,068,000
13.	D.I.G (Security), Chief Minister Secretariat, Lahore	2020-23	2024-0000001538_F00005	Income tax not deducted on purchase of machinery & equipment.	1,289,191
14.	CPO Faisalabad	2023-24	2024-0000004312_F00050	Less/Non deduction of income tax	1,251,902
15.	DPO Khushab	2020-23	2024-0000001530_F00004	Income tax and PST not withheld on various purchases by Khidmat Markaz	355,358
Total					91,135,654

Annexure-32 (Audit Para No. 9.4.6)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Additional IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00003	Procurement of Plant & Machinery from single firm without market rate analysis. Elimination of competition in technical evaluation on the basis of manufacturer's license.	1,285,665,501
2.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00012	Procurement of software from single firm without market rate analysis	68,160,000
3.	DPO, Sialkot	2020-23	2024-0000001562_F00034	Expenditure on repair of transport without market rate analysis	56,420,763
4.	DPO, Okara	2021-24	2024-0000002767_F00043	Procurement of food during Moharram was made but the rates were finalized without mentioning the quantity. Specifications of furniture procured were not mentioned in tender documents which makes restricts a standard purchase.	36,121,706
5.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00010	Market rate not obtained in case of single bidder.	25,910,416
6.	DPO, Okara	2021-24	2024-0000002767_F00031	MRS Bi-annual rates were not mentioned in the estimates. Rate analysis of the Non-MRS items was not made. The work was carried out at departmental level instead of from PWD through deposit works.	21,741,117
7.	DPO, Gujrat	2022-24	2024-0000003804_F00022	MRS Bi-annual rates were not mentioned in the estimates. Rate analysis of the Non-MRS items was not made. The work was carried out at departmental level instead of from PWD through deposit works. The lab test reports of the bricks, steel was not done.	16,628,011
8.	Central Jail, Lahore	2023-24	2024-0000005226_F00003	Procurement of raw material through single bidder	6,546,673
9.	DPO, Okara	2021-24	2024-0000002767_F00030	For procurement of drone cameras and metal detectors for election duty bid evaluations were not uploaded. Performance securities were not received. Market rates survey were not conducted. Consumption account of food items of Rs.2.63 million was not made.	5,630,370
10.	DPO, Okara	2021-24	2024-0000002767_F00034	Market rate not obtained in case of single bidder. Performance securities not obtained.	4,291,988
11.	DPO, Multan	2022-24	2024-0000004896_F00002	Higher rates paid for furniture against tender rates	1,528,356
Total					1,528,644,901

Annexure-33 (Audit Para No. 9.4.8)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	CPO Faisalabad	2023-24	2024-0000004312_F00017	Irregular/doubtful expenditure directly from Government receipt without pre-audit.	401,951,417
2.	CPO Faisalabad	2023-24	2024-0000004312_F00002	Irregular expenditure of repair work without approval of technical sanction.	61,079,213
3.	CPO Faisalabad	2023-24	2024-0000004312_F00001	The contractor's registration certificate of PEC was expired. Ten days period was not given before issuance of award letter. The date of bids evaluation and award letter were same. No demand or survey report for repairs was made. Technical and financial bids evaluation report was not upload on PPRA website. Work order was issued without receiving performance security @10% and bids securities @2% were not verified from banks.	60,881,581
4.	CPO Multan	2022-24	2024-0000004896_F00001	The department deliberately split several larger renovation projects, each exceeding Rs. 0.250 million, into smaller sub-projects to bypass the financial sanction limits of the CPO. All technical sanctions were issued by CPO on the same date, and vendor invoices were also received on the same date.	34,897,600
5.	DPO Sahiwal	2021-23	2024-0000001348_F00003	The approximate amount of tender was 2,950,000 whereas purchase was made more than eleven time in excess than 15% through repeat orders	34,814,281
6.	Provincial Police Officer Punjab, Lahore	2023-24	2024-0000005464_F00008	Procurement of uniform from technically rejected bidders	33,115,000
7.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00002	Authorization certificate/ document from Principal /Manufacturer not provided for procurement of generators	29,476,800
8.	DPO Mandi Baha u Din	2019-24	2024-0000004893_F00029	For repair of transport bidding documents, spare parts specifications were not prepared. Contracts were awarded to non-technical firms like general order suppliers.	28,528,903
9.	DPO Okara	2021-24	2024-0000002767_F00032	Procurement of machinery and furniture without predefined specifications.	28,481,993
10.	CPO Faisalabad	2023-24	2024-0000004312_F00012	Irregular award of contracts of Rs. 436.780 million without receiving performance guarantee amount	23,422,000
11.	DPO Okara	2021-24	2024-	Irregular expenditure on repair of	13,378,460

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			0000002767_F00022	building	
12.	Additional IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00022	Printing and publication without specifications in the tender documents	10,090,883
13.	Provincial Police Officer Punjab, Lahore	2023-24	2024-0000005464_F00013	Acceptance of defective supply of jersey	9,949,524
14.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00011	Irregular process of building repair	9,874,570
15.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00001	Irregular payment without supply and installation of solar system	9,406,400
16.	DPO Sialkot	2020-23	2024-0000001562_F00002	Expenditure from the receipt of Driving Schools	8,732,985
17.	DPO Sialkot	2020-23	2024-0000001562_F00033	Drawal of expenditure from Khidmat Markaz bank account	7,779,019
18.	DPO Sialkot	2020-23	2024-0000001562_F00031	Expenditure on procurement out of Khidmat Markaz Fund	6,494,974
19.	CPO Faisalabad	2023-24	2024-0000004312_F00006	Procurement of tyres violating specifications	6,261,100
20.	RPO Multan	2017-24	2024-0000005518_F00004	Violation of Tender Agreements and Financial Loss	4,118,852
21.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00005	Bids were received over and above the estimated budget in PC-I and the Steering Committee of ADP advised procurement committee that tenders may be awarded where quoted price are as per estimated price and re-tender items where quoted prices exceed the estimated price. But retender was made for all items and contract was awarded at higher rates for SMD display wall and racks.	3,332,474
22.	Additional IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00016	Irregular expenditure on repair of building	3,092,527
23.	DPO Sialkot	2020-23	2024-0000001562_F00032	Expenditure on purchase of refreshments and repair of machinery & building out of Khidmat Markaz receipt	2,835,853
Total					831,996,409

Annexure-34 (Audit Para No. 9.4.9)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DIG Operations, Lahore	2023-24	2024-0000003289_F00007	Irregular acceptance of Grievances by unauthorized person/officers and non-obtaining of performance security	181,898,714
2.	DIG Operations, Lahore	2023-24	2024-0000003289_F00012	Irregular expenditure on repair of transport	57,795,433
3.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00009	Defective Technical Evaluation and no financial comparison despite more than one technically eligible bidders.	57,213,500
4.	DPO Okara	2021-24	2024-0000002767_F00028	Advertisement in newspaper was not made for repair of transport. Estimated quantity of spare parts was not mentioned in tender document. Bids evaluation was not uploaded on the website of PPRA. Income tax and PST of Rs. 4.13 million was not deducted.	57,107,479
5.	DPO Okara	2021-24	2024-0000002767_F00010	Tender on PPRA was uploaded but not advertised in the newspaper. Technical & financial evaluations not uploaded on PPRA.	22,303,541
6.	DPO Sheikhpura	2022-24	2024-0000005337	Irregular expenditure on	21,296,298

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			_F00012	repair of office building	
7.	AIG Police, Multan	2020-24	2024-0000004897_F00003	Irregular expenditure on procurement of stationery	8,820,000
8.	CPO Faisalabad	2023-24	2024-0000004312_F00007	The date of bids evaluation and contract award date was same i.e. 08.09.2023. Performance guarantee Rs. 6,000,000 not received.	6,000,000
9.	DPO Okara	2021-24	2024-0000002767_F00033	Repair of M&E procured vide tender but estimated quantities of machinery was not mentioned in tender document. Bids evaluation was not uploaded on the website of PPRA.	5,262,474
Total					417,697,439

Annexure-35 (Audit Para No. 9.4.10)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	CPO Faisalabad	2023-24	2024-0000004312_F00013	Expenditure on procurement of goods and services for Khidmat Markaz from receipts without Tender on quotation basis	107,719,928
2.	Central Jail Faisalabad	2023-24	2024-0000004317_F00016	No annual requirement & plan uploaded. Splitting in procurements.	87,743,080
3.	Punjab Forensic Science Agency, Lahore	2022-24	2024-0000005263_F00002	Procurement of goods without tender on quotations by splitting the expenditure.	43,832,178
4.	CPO Faisalabad	2023-24	2024-0000004312_F00008	Expenditure on procurement of food during Moharram & election duties without Tender on quotation basis	18,251,755
5.	RPO Multan	2017-24	2024-0000005518_F00001	Violation of Financial Powers and Irregular Splitting of Projects	11,379,942
6.	Addl. IGP Special Branch Punjab	2020-24	2024-0000005411_F00013	Repair of transport on quotations instead of advertisement on PPRA website	10,824,632
7.	DPO Okara	2021-24	2024-0000002767_F00036	Procurement of goods and services without tender and without quotations	10,385,165
8.	Commandant Border Military Police, DG Khan	2021-23	2024-0000001525_F00006	Procurement of uniform items through splitting to avoid tendering proceedings	6,396,636
9.	DPO Multan	2022-24	2024-0000004896_F00003	No bidder offered prices for Q Matic Machine, Bio Matric Door Device & Intercom. Instead of retender procurement made without tender Loss of 3.83 million. Audit had market survey and found that procurement of furniture and Samsung Tabs without tender resulted into loss of 1.33 million	5,233,001
10.	District Jail Multan	2023-24	2024-0000002752_F00012	Irregular local purchase of medicines	3,770,000
11.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00016	Procurement of goods without tender on quotations	3,507,410
12.	DPO Sialkot	2020-23	2024-0000001562_F00012	Expenditure on procurement of food during Moharram duties without Tender on quotation basis	3,426,232
13.	Addl. IGP Special Branch Punjab	2020-24	2024-0000005411_F00003	Printing by splitting to avoid tender.	3,251,313
14.	Secretary, Govt of the Punjab, Home Department,	2022-24	2024-0000003800_F00015	Purchase at higher rate on tender against cheaper rates on quotations	2,907,938

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore				
15.	RPO Multan	2017-24	2024-0000005518_F00003	Procurement without Tender Resulting in Loss to Government	2,381,226
16.	Addl. IGP Special Branch Punjab	2020-24	2024-0000005411_F00014	Repair of transport on quotations instead of advertisement on PPRA website	2,183,256
17.	CPO Faisalabad	2023-24	2024-0000004312_F00023	Procurement of goods and services without tender on quotations	2,081,324
18.	DPO Sialkot	2020-23	2024-0000001562_F00022	Doubtful expenditure under the Head Electronic communication by splitting the indent	1,434,000
Total					326,709,016

Annexure-36 (Audit Para No. 9.4.11)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00017	Non recovery of Ration Allowances, PLO & FDA during Training	80,996,808
2.	DPO Sialkot	2020-23	2024-0000001562_F00009	Payment of FDA, Law & order and ration Allowance to the police officials during training	65,105,152
3.	DPO Gujrat	2022-24	2024-0000003804_F00029	Non recovery of Ration Allowances, PLO & FDA during Training	43,660,277
4.	DPO Multan	2022-24	2024-0000004896_F00004	Unauthorized Payment of Allowances	42,159,495
5.	DPO Okara	2021-24	2024-0000002767_F00012	Irregular payment of FDA, Law & order and ration Allowance to the police officials during training	39,998,112
6.	DIG of Police Operation Lahore	2022-23	2024-0000003289_F00001	Loss to Government due to non-recovery of fines	34,663,547
7.	CPO Faisalabad	2023-24	2024-0000004312_F00041	Loss to government due to unauthorized absent form duty of police guard	31,722,661
8.	District Police Officer Sahiwal	2021-23	2024-0000001348_F00029	Non recovery of Ration Allowances, PLO & FDA during Training	31,329,758
9.	DPO Sialkot	2020-23	2024-0000001562_F00007	Outstanding Recovery of Police Guard Charges	29,832,662
10.	CPO Faisalabad	2023-24	2024-0000004312_F00046	Irregular payment of FDA, Law & order and ration Allowance to the police officials during training	20,887,460
11.	DG Child Protection & Welfare Bureau Punjab, Lahore	2022-24	2024-0000005225_F00026	Non deduction of GP Fund subscriptions from the salaries of employees	18,964,560
12.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00003	Non recovery of Conveyance Allowances and FDA during Leave	18,510,702
13.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00010	Unauthorized Payment of Conveyance Allowance while using Government Vehicles	17,254,885
14.	DPO Multan	2022-24	2024-0000004896_F00009	Excess Payment of Pay & Allowances	16,468,545
15.	DPO Muzaffargarh	2021-23	2024-0000001341_F00002	Payment of allowances during leave, suspension, and without admissibility	14,282,929
16.	DPO Sheikhpura	2022-24	2024-0000005337_F00003	Non recovery of Ration Allowance, Police Law & Order and Fixed Daily Allowance during Training	14,067,128
17.	Deputy Inspector General (Security), Chief Minister Secretariat, Lahore	2020-23	2024-0000001538_F00008	Non recovery of allowances during Training	13,415,882
18.	DIG of Police, Special Protection Unit, Lahore	2020-23	2024-0000000776_F00007	Non-recovery of fine, payment of Pay & allowances during leave and suspension period	13,400,150

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
19.	DPO Sialkot	2020-23	2024-0000001562_F00021	Payment of FDA, Law & order and ration Allowance to the police officials during various trainings	10,729,240
20.	DPO Okara	2021-24	2024-0000002767_F00013	Irregular payment of Conveyance allowance, Fixed daily allowance during leave	9,533,976
21.	SP Chief Traffic Officer Multan	2021-23	2024-0000001554_F00003	Over Payment of Pay & Allowances	8,727,601
22.	DPO Multan	2022-24	2024-0000004896_F00008	Payment of Inadmissible Allowances to Officers/Officials	8,512,723
23.	DPO Khushab	2020-23	2024-0000001530_F00008	Non recovery of Ration Allowances, PLO & FDA during Training	8,390,897
24.	DPO Hafizabad	2019-23	2024-0000001346_F00030	Non recovery of Ration Allowances, & FDA during Training	8,384,679
25.	SP Telecommunication Punjab, Lahore	2021-23	2024-0000001531_F00013	Unauthorized Drawl of FDA and Ration Allowance	6,619,666
26.	DPO Okara	2021-24	2024-0000002767_F00011	Irregular Payment of FDA and Law & Order Allowance during Suspension	5,991,645
27.	DPO Sialkot	2020-23	2024-0000001562_F00006	Payment of FDA and Law & Order Allowance during Suspension Period	5,814,248
28.	DPO M.B Din	2019-24	2024-0000004893_F00012	Un-authorized payment of conveyance allowance	5,575,905
29.	SP Anti-Riot Lahore	2021-23	2024-0000001540_F00011	Non-recovery of penalties on account of loss of weapons from employees.	5,463,100
30.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00002	Non recovery of FDA and Police Law & Order Allowances during Suspension Period	5,278,158
31.	DG Child Protection and Welfare Punjab Lhr	2022-24	2024-0000005225_F00011	Unauthorized payment of Non-Practicing Allowance	4,845,000
32.	SP Anti-Riot Lahore	2021-23	2024-0000001540_F00016	Non-recovery of fines from employees.	4,788,175
33.	SP Anti-Riot Lahore	2021-23	2024-0000001540_F00007	Payment of allowances during leave, suspension, and without admissibility	4,411,591
34.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00004	Non-recovery of House rent, conveyance allowance and maintenance Charges	3,913,651
35.	DPO Okara	2021-24	2024-0000002767_F00002	Unauthorized payment of various allowances	3,853,770
36.	DPO M.B Din	2019-24	2024-0000004893_F00017	Unauthorized drawl of Special Fixed Daily Allowance (FDA) instead of Ordinary Fixed Daily Allowance	3,782,940
37.	DPO Muzaffargarh	2021-23	2024-0000001341_F00007	Non/less recovery on account of sale of petrol, traffic fines and bank guard fees	3,745,714

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
38.	Additional IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00012	Unauthorized Use of Official Vehicles by employees on Fixed Salary Package	3,406,421
39.	Deputy Inspector General (Security), Chief Minister Secretariat, Lahore	2020-23	2024-0000001538_F00010	Non recovery of allowances during leave	3,257,989
40.	Additional IGP CTD Punjab, Lahore	2023-24	2024-0000004908_F00018	Irregular payment of Special Pay/Allowance to Elite Officials	3,256,500
41.	DPO Hafizabad	2019-23	2024-0000001346_F00025	Unauthorized payment of conveyance allowance while using official Government vehicle	3,187,296
42.	C.J Mianwali	2018-24	2024-0000005333_F00005	Unjustified Payment of Health Professional, Non-Practicing, and Special Healthcare Allowances	3,184,948
43.	SP/PHP MULTAN	2021-23	2024-0000001555_F00003	Recovery of Fine & Allowances during Leave, Training and Suspension	3,177,352
44.	DPO Sialkot	2020-23	2024-0000001562_F00010	Payment of Conveyance allowance, FDA and Law & order allowance during leave Period	3,156,463
45.	SP Telecommunication Punjab, Lahore	2021-23	2024-0000001531_F00012	Non recovery of CA, FDA, LWP and fine during leave	2,889,591
46.	SP/PHP MULTAN	2021-23	2024-0000001555_F00002	Payment of Inadmissible Allowances to Officers/Officials	2,795,002
47.	New Central Jail Multan	2023-24	2024-0000002752_F00010	Unauthorized Drawl of Warder Allowance and Recovery Thereof	2,617,000
48.	SP Telecommunication Punjab, Lahore	2021-23	2024-0000001531_F00019	Non-recovery of HRA and 5% maintenance charges	2,189,448
49.	DPO M.B Din	2019-24	2024-0000004893_F00015	Unauthorized drawl of Allowances against OSD Posts	2,071,158
50.	DPO Hafizabad	2019-23	2024-0000001346_F00001	Unauthorized drawl of Washing Allowance, Fixed Daily Allowance and Law & Order Allowance	1,826,630
51.	SP/PHP MULTAN	2021-23	2024-0000001555_F00001	Excess Payment of Pay & Allowances	1,812,166
52.	DPO Gujrat	2022-24	2024-0000003804_F00027	Non recovery of Fixed Daily Allowance, Police Law & Order Allowance and Conveyance Allowances during	1,543,366
53.	DPO Khushab	2020-23	2024-0000001530_F00006	Unauthorized drawl of Washing Allowance, Fixed Daily Allowance and Law & Order Allowance	1,460,826
54.	DPO Khushab	2020-23	2024-0000001530_F00007	Unauthorized drawl of Special Fixed Daily Allowance instead of Ordinary Fixed Daily Allowance	1,404,313
55.	Secretary, Govt. of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00019	Recovery of excess use of POL than entitlement of the officers	1,397,003

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
56.	DPO M.B Din	2019-24	2024-0000004893_F00025	Irregular payment of Conveyance allowance, Fixed daily allowance during leave period	1,065,570
57.	DPO Gujrat	2022-24	2024-0000003804_F00006	Unauthorized/Double Payments of Pay & Allowances	1,276,742
58.	DPO Khushab	2020-23	2024-0000001530_F00009	Non-Recovery of House rent, conveyance allowance and maintenance Charges	1,144,521
59.	New Central Jail, Multan	2023-24	2024-0000002752_F00006	Non deduction of Special Allowance of Health Department	1,128,312
60.	Addl IGP South Punjab	2020-24	2024-0000004897_F00006	Non deduction of miscellaneous allowances	1,122,862
61.	DPO Sheikhpura	2022-24	2024-0000005337_F00001	Non recovery of FDA and Police Law & Order Allowances during Suspension Period	1,030,875
62.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00016	Unauthorized payment of Fixed Daily Allowance & Police Law & Order/Risk Allowance during Suspension	737,361
63.	DPO Hafizabad	2019-23	2024-0000001346_F00028	Non recovery of Fixed Daily Allowance, Police Law & Order Allowance and Conveyance Allowances	683,099
64.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00015	Overpayment of Allowances during earned Leave Period	626,184
65.	DIG of Police Operation Lahore	2023-24	2024-0000003289_F00005	Unauthorized drawl of constabulary Allowance and integrated allowance	567,944
66.	DPO Sheikhpura	2022-24	2024-0000005337_F00004	Non recovery of payments during dismissal period	456,691
67.	DPO Hafizabad	2019-23	2024-0000001346_F00024	Non recovery of FDA and Police Law & Order allowances during suspension period	361,737
68.	DPO Hafizabad	2019-23	2024-0000001346_F00002	Unauthorized/Double Payments of Pay & Allowances	228,954
Total					720,147,716

Annexure-37 (Audit Para No. 9.4.24)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DIG Operations, Lahore	2023-24	2024-0000003289_F00016	No vouched account of medical charges	53,137,500
2.	Provincial Police Officer Punjab, Lahore	2023-24	2024-0000005464_F00012	Irregular expenditure on Repair of Building	34,563,628
3.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00007	Vague and unacceptable documents of cost of investigation	27,408,000
4.	DPO Multan	2022-24	2024-0000004896_F00014	Irregular expenditure on cost of investigation	19,515,034
5.	DPO Okara	2021-24	2024-0000002767_F00038	Irregular expenditure on cost of investigation	15,234,550
6.	DG Child Protection and Welfare Punjab, Lahore	2022-24	2024-0000005225_F00018	Irregular expenditure on Repair of Building	14,997,685
7.	DPO MB Din	2019-24	2024-0000004893_F00018	Irregular Expenditure on cost of investigation	12,749,100
8.	DPO MB Din	2019-24	2024-0000004893_F00001	Irregular expenditure on Repair of Building	11,260,400
9.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00014	Whereabouts of Oil not Known	4,566,578
10.	DPO MB Din	2019-24	2024-0000004893_F00021	Irregular and doubtful expenditure on repair of vehicles	3,268,306
11.	CPO Faisalabad	2023-24	2024-0000004312_F00026	Fraudulent claims of cost of investigation	2,598,000
12.	DIG Investigation, Lahore	2023-24	2024-0000002765_F00018	Irregular Expenditure on Rent of Building	2,452,292
13.	Additional	2020-24	2024-	Doubtful	2,396,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	IGP South Punjab		0000004897_F00007	Expenditure on Repair of Transport	
14.	Central Jail, Kot Lakhpat, Lahore	2023-24	2024-0000005226_F00006	Irregular Payment of Financial Assistance	1,266,668
15.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00017	Doubtful expenditure on repair of vehicles	1,211,114
16.	DPO Okara	2021-24	2024-0000002767_F00044	Bogus drawl of investigation charges	1,161,700
Total					207,786,555

Annexure-38 (Audit Para No. 9.4.25)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DIG Police SPU, Lahore	2020-23	2024-0000000776_F00002	Loss due to extravagant expenditure on maintenance of transport	26,268,279
2.	DPO Gujrat	2022-24	2024-0000003804_F00018	Consumption of POL beyond prescribed ceiling	25,488,750
3.	AIG Police Special Branch	2020-24	2024-0000005411_F00008	Un-authorized use of Govt. transport	14,479,425
4.	DPO MB Din	2019-24	2024-0000004893_F00003	Excess drawl of POL than requirement	12,939,658
5.	AIG Police Special Branch	2020-24	2024-0000005411_F00016	Unauthorized consumption of POL over & above the prescribed limit	11,410,000
6.	Additional IG South Punjab	2020-24	2024-0000004897_F00002	Unauthorized excess fuel consumption than ceiling	4,850,484
7.	Secretary, Govt of the Punjab, Home Department, Lahore	2022-24	2024-0000003800_F00011	Unauthorized retention of excessive vehicles.	4,445,227
8.	DPO MB Din	2019-24	2024-0000004893_F00002	Excess drawl of POL than prescribed limit	1,373,100
9.	DPO Gujrat	2022-24	2024-0000003804_F00024	Unauthorized use of official vehicles by Ex-DPO and private persons	0
Total					101,254,923

Annexure-39 (Audit Para No. 11.4.1)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Lahore Arts Council	2023-24	2024-0000004906_F00016	Inadmissible payment on account of 60% Culture Allowance on running basic pay	44,374,176
2.	Lahore Arts Council	2023-24	2024-0000004906_F00010	Irregular drawl of Utility Allowance	20,220,000
3.	Punjab Council of Arts	2023-24	2024-0000005563_F00006	Inadmissible payment on account of 30% Culture Allowance on running basic pay	7,991,352
4.	Lahore Arts Council	2023-24	2024-0000004906_F00013	Irregular payment of Risk Allowance to security guards	7,776,000
5.	Lahore Arts Council	2023-24	2024-0000004906_F00022	Irregular unjustified payment of Entertainment Allowance	6,180,000
6.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00004	Payment of culture allowance without approval of the Finance Department	5,555,492
7.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00008	Non/less deduction of Income Tax, PST and GST during arrangements of programs/events in different Tehsils and stock registers were not maintained	2,431,978
8.	Lahore Arts Council	2023-24	2024-0000004906_F00024	Non-recovery of HRA & House Maintenance Charges from residing of government accommodation	756,396
9.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00005	Re-imbursement of POL charges for using own private vehicles without approval of the Finance Department	663,945
Total					95,949,339

Annexure-40 (Audit Para No. 11.4.2)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Lahore Arts council	2023-24	2024-0000004906_F00007	All the expenses were made without tender.	21,520,690
2.	Director General Public Relations Punjab, Lahore	2022-23	2024-0000001357_F00014	Sound system having certain specifications with 16 items should be procured by adopting PPRA Rules 38 (2) (b instead of PPRA Rule 38 (1), Out of 16 items of sound system 10 items won by one vendor and 6 items by another vendor but supply order of all 16 items were ordered to one vendor, LD was not recovered, Performance guarantee was not got verified from respective bank, stamp duty was not withheld, Procurement exceeding three million was not published on entity website, contract documents were not made public etc.	18,533,310
3.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00002	SOPs for conducting auditions of the candidates were not formulated, non-provision of vouched accounts of advances, distribution of prizes without recommendations and authentications, Judges were paid but selection of judges by the authority was not on record, Cash payments were made through DDO instead through pay order/cheque, Stock registers and consumption account was not maintained etc.	14,192,666
4.	Punjab Council of the Arts, Gujranwala	2013-23	2024-0000000777_F00010	Expenditure was incurred on quotation basis by splitting, event/competition was organized without any written orders and without declaring any venue, list of participants was missing, quantity for refreshment and tentage services at every occasion was not determined and available/approved by any competent forum etc.	5,368,643
Total					59,615,309

Annexure-41 (Audit Para No. 13.4.1)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00013	Non-recovery of Government dues	2,091,692,895
2.	DG Livestock Production, Lahore	2023-24	2024-0000004890_F00001	Land rent recovery from Pattadars	
3.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2022-23	2024-0000000778_F00003	Non-recovery of outstanding rent against land lease from pattadars/renters upto January, 2024.	920,460,000
4.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00002	Land rent recovery from Pattadars	528,000,000
5.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00001	Land rent recovery from Pattadars	262,771,216
6.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00001	Non-deposited of Government funds and accrued profit into Government Treasury	161,286,000
7.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00003	Non-recovery of proceeds of sale of Anmol Wanda	159,287,799
8.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00001	Land rent recovery from Pattadars	82,493,076
9.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00021	Non-deposited of rent of shops into Government Treasury, lying in commercial bank	32,955,966
10.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00004	Non-recovery of motorcycle installments	6,220,792
11.	ADL, Okara	2020-24	2024-0000004887_F00001	Non-deposited of accrued profit into Government Treasury	5,773,478
12.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00009	Non-recovery of late delivery charges on account of late supply of ingredients for Anmol Wanda	5,723,887
13.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00007	Non-recovery of affiliation/registration fee, tuition fee and examination fee from affiliated two colleges for the period 2018-2023.	3,917,003
14.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00008	Non-recovery of milk and fodder cost from the defaulters	2,638,763
15.	Superintendent,	2017-24	2024-	Non-recovery of milk cost from	1,902,952

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Qadarabad, Sahiwal		0000003797_F00006	the defaulters	
16.	ADL, Vehari	2019-24	2024-0000003291_F00010	Non-recovery of renewal fee and penalty of Poultry Farms and Khal Wanda shops into Government Treasury	1,689,500
17.	Director, Livestock Dera Ghazi Khan	2021-23	2024-0000000780_F00024	Non-recovery of LD charges on late delivery of medicine, from the contractor in February, 2022 and March, 2023.	1,522,832
18.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00005	Non-execution of revised rent agreement of 13 shops of Livestock Complex	1,073,800
19.	Superintendent, Bahadumagar, Okara	2019-24	2024-0000003798_F00005	Non-recovery of stamp duty on procurements	809,037
20.	Additional Director Livestock & Dairy Development, Attock	2019-23	2024-0000001356_F00008	Sale proceeds/receipt of Anmol Wanda was not deposited in to bank during 2019 to 2023.	627,600
21.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00012	Non-recovery of motorcycle installments	597,000
Total					4,271,443,596

Annexure-42 (Audit Para No. 13.4.2)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00001	Non-recovery of penalty from officials, imposed by the management under PEEDA Act, 2006.	48,693,366
2.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00004	Non-recovery of penalties form Ph. D Scholars imposed by the management under PEEDA Act-2006.	7,952,453
3.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2022-23	2024-0000000778_F00002	Non-recovery of inadmissible executive allowance from the non-entitled officials.	4,946,113
4.	Superintendent, Bahadurnagar, Okara	2019-24	2024-0000003798_F00012	Non-recovery of conveyance allowance and fixed TA/DA	4,800,903
5.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00009	Non-recovery of inadmissible conveyance allowance from officials availing pick and drop Government facility.	4,044,200
6.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00002	Non-recovery of VC allowance 20% of Tenure Track Salary Package rather than of basic pay.	2,523,552
7.	ADL, Faisalabad	2019-24	2024-0000003930_F00001	Un-authorized payment of fixed daily allowance	2,438,000
8.	ADL, Okara	2020-24	2024-0000004887_F00010	Un-authorized payment of fixed daily allowance	2,013,290
9.	University of Veterinary & Animal Sciences (UVAS), Lahore	2022-23	2024-0000000770_F00010	Non-recovery of pay and allowances from the official against declared LHP and EOL period.	1,644,927
10.	ADL, Faisalabad	2019-24	2024-0000003930_F00004	Un-authorized payment of 45% of house rent allowance	399,175
Total					79,455,979

Annexure-43 (Audit Para No. 13.4.4)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director, Livestock Dera Ghazi Khan	2021-23	2024- 0000000780 _F00001	Single firm participated in bidding process. Management did not make any market rate analysis. Demand of medicine enhanced (70% to 150%) in supply order without any demand. Payment was made without DTL reports. Delivery challans were dateless.	193,341,070
2.	Additional Director Livestock, Muzaffargarh	2020-23	2024- 0000001551 _F00001	Procurement of vaccine exceeding one million was made without open tender from the Veterinary Research Institute, Lahore which was not listed as a Public Sector Manufacturing Unit (PSMU).	147,223,720
3.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2020-23	2024- 0000000779 _F00001	Silage machines were not supplied by the vendor as per brand approved in tender. Performance guarantee was not obtained from the contractors.	85,200,000
4.	ADL, Okara	2020-24	2024- 0000004887 _F00007	Expenditure was incurred on purchase of Vaccine without observing PPRA rules and DTL not conducted	64,996,389
5.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2020-23	2024- 0000000779 _F00002	PPRA allowed procurement through prequalification process for goods valuing above 100 million whereas the management adopted the pre-qualification process for procurement of seeds of 18 million in 2021-22 and for 42 million in 2022-23 only which is violation of PPRA Rule 16(2).	61,230,000
6.	Superintendent, Bahadurnagar, Okara	2019-24	2024- 0000003798 _F00010	Loss due to purchase of ingredients of Anmol Wanda at high rates by avoiding annual framework contract	51,512,376
7.	ADL, Vehari	2019-24	2024- 0000003291 _F00001	Expenditure was incurred on purchase of vaccine without observing PPRA rules	43,725,233
8.	Additional Director Livestock, Muzaffargarh	2020-23	2024- 0000001551 _F00002	Procurement of vaccine of Foot and Mouth Disease (FMD) was made whereas FMD vaccine was not included in the vaccination schedule issued by the Secretary, L&DD pertaining to district Muzaffargarh. Moreover, this vaccine needs to be purchased on demand by ADL concerned which was not available on record.	30,510,000
9.	Director Livestock Bahawalpur	2022-23	2024- 0000001522	Procurement was made exceeding from 15% of the	25,736,001

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			_F00007	original demand (enhanced 23% to 425% from tendering demand without any justification).	
10.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00010	Expenditure was incurred on purchase of fertilizer without observing PPRA rules	13,151,561
11.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00018	Expenditure was incurred on purchase of wheat straw without tender	10,377,247
12.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2020-23	2024-0000000779_F00008	Procurement under various heads was made by splitting up to avoid tendering process and economical procurement which was contrary to PPRA rules.	7,281,031
13.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00009	Expenditure was incurred on purchase of seeds without observing PPRA rules	6,234,621
14.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00011	Expenditure on transportation was incurred without observing PPRA rules	2,970,325
15.	Superintendent, Qadarabad, Sahiwal	2017-24	2024-0000003797_F00008	Irregular expenditure on purchase of medicines by splitting up	2,703,161
16.	Secretary, Govt. of Punjab, L&DD Department, Lahore	2023-24	2024-0000005119_F00010	Expenditure on repair of furniture was incurred without observing PPRA rules	1,299,188
Total					747,491,923

Annexure-44 (Audit Para No. 16.4.4)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00001	M/s Target Agro Chemicals, Lahore and Z.R. Engineering, Township Lahore” were neither sole agent or authorized distributor as required pre-qualification criteria. The firm Target Agro Chemicals was prequalified for “Lambda Cyhalothrin 2.5EC,” though the WHO prequalified version was “Icon 2.5EC.” Additionally, Supply orders were issued for “Abate 500E” instead of the approved “Abate 1SG. No independent grievance committee with private-sector experts was formed, violating PPRA guidelines. Income tax was deducted at 1% instead of the required 5%, resulting in a shortfall of Rs. 30,747,120.	833,526,700
2.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00029	PPRA rules for independent grievance committees in large procurements were not followed. Several violations of prequalification criteria were noted, including the acceptance of distributor licenses instead of sole agent licenses and expired licenses during the evaluation process. The management made payments for Rs. 439,981,600 from block allocation of Grant-in-Aid and written approval of authority for doing so was not obtained. The current status of remaining supply for Rs. 150,503,530 was not provided to comments on the LD charges.	590,485,000
3.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00013	Initially, M/s Al-Hamd Enterprises, M/s K.M Enterprises, and M/s The Searle Company were disqualified for not meeting Drug Regulatory Authority Pakistan (DRAP) enlistment criteria, as their certificates did not specify the mandatory "injection port." However, the grievance committee overturned this decision based on submitted samples without obtaining clarification from DRAP as they are not backed by enlistment certificate, leading to irregular pre-qualification.	451,562,500

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Furthermore, the cannulas were procured at Rs. 144.50 per unit, significantly higher than the Rs. 115.50 per unit paid by M. Nawaz Sharif Teaching Hospital, Yakki Gate, Lahore, resulting in an overpayment of Rs. 90,625,000 due to a lack of market rate analysis. Of the 3,125,000 units ordered, only 2,343,700 were delivered. Additionally, approved samples signed by the procurement committee were unavailable for verification.	
4.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00007	The procurement of 1400 units of 2-ton air conditioners was made. The technical specifications included features like anti-rust and easy-clean, which were exclusive to Haier ACs at the time, effectively eliminating competition. Additionally, three technically qualified firms; Haier Pakistan, Ruba Digital Pvt Ltd, and JW Enviro were found to be affiliated as partners dealing in Haier ACs. It was noted that Ruba Digital and JW Enviro were included merely to meet the minimum requirement of three prequalified bidders. Ultimately, only Haier Pakistan participated in the bidding process, and their rates were accepted without competition.	412,700,400
5.	TB Control Program in Punjab	2023-24	2024-0000004510_F00005	In several instances, only one or two bidders were pre-qualified instead of the minimum three required under PPRA rules. This lack of competition allowed contracts to be awarded at the bidders' consented rates through the Request for Proposals (RFP) process. Rather than revising the pre-qualification criteria to attract the required number of bidders, management proceeded with the flawed process and issued advance acceptances to the selected firms.	404,474,107
6.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00008	Nabi Qasim Industries, Pharmatec Pakistan, S.J.&G. Fazul Ellahie, Surge Laboratories, and Wimits	364,592,504

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Pharmaceuticals initially disqualified for failing the pre-qualification criteria, including a history of spurious drugs. However, the Grievance Committee reversed these decisions based on undertakings from the firms, a move that contradicted the advertised "Knock-Down Criteria" and indicated favoritism. Additionally, discrepancies in records provided by the Provincial Quality Control Board highlighted questionable evaluations, such as Pharmatec being flagged for spurious drugs twice but recorded only once. Similarly, three firms AGP Limited, Barrett Hodgson Pakistan, and Wilshire Labs were pre-qualified despite failing to meet critical technical criteria, including ISO certifications and past issues with spurious drugs. Contrarily, Frontier Dextrose Limited, with a similar record, was not qualified, raising concerns about inconsistent and biased decisions. Missing documents, such as drug manufacturing licenses and required certifications, further undermined the validity of the process.	
7.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00027	Procurement of lifesaving drugs worth Rs. 223,720,000 was made. Drugs valued for Rs. 36,829,808 were declared substandard in DTL reports, yet no replacements were made. Furthermore, the full supply of drugs was not completed and no action was taken against the suppliers despite the expiration of the bank guarantee on 04.02.2024. The management is advised to blacklist the firms and forfeit the performance guarantee of Rs. 5,276,744,	223,720,000
8.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00009	Despite M/s Pfizer being declared spurious 14 times and M/s Zafa once since 2020 as per PQCB data, both firms were pre-qualified without addressing these concerns,	97,844,750

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				raising doubts about the credibility of the pre-qualification committee. In contrast, M/s Frontier Dextrose Limited, declared spurious only once, was disqualified by the grievance committee, indicating clear favoritism in the process. Furthermore, essential documentation, such as drug samples, Maximum Retail Price, Trade Price records, sample receiving registers, and stock entry records of sample was not maintained. Additionally, a supply of "Prednisolone 5mg" worth Rs. 28,419,120 from M/s Pfizer Pakistan Limited was declared misbranded in DTL reports. While a 25% penalty was deducted, no further action such as blacklisting the firm as directed by the PQCB was taken.	
9.	Director General Health Services Punjab, Lahore	2022-23	2024-0000000772_F00014	Non-supply of lifesaving medicines by the suppliers and non-forfeiture of performance security by the management.	97,179,656
10.	Director Health Services, EPI Punjab, Lahore	2023-24	2024-0000002750_F00003	The bidding documents specified that the phones' country of manufacture and origin must be the USA, Europe, or Japan, a condition reiterated in the technical evaluation report, which disqualified two bidders and left AstronTech Distributors as the sole responsive bidder. However, the bidder later submitted an undertaking indicating the phones were manufactured in Finland but originated from China. Notably, even before this submission, the comparative statement had already been altered to reflect China as the country of origin, and the contract was awarded without fresh advertisement or bidding, violating Rule 25(4). The phones supplied, Nokia G21 units of Chinese origin, were priced at Rs. 57,700 each, despite being available in the market for Rs. 24,699, causing loss of Rs. 49,201,500.	86,550,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Furthermore, the condition restricting the country of manufacture and origin to the USA, Europe, or Japan was discriminatory, limiting competition and excluding potential bidders who could supply equivalent Chinese-origin phones at lower rates.	
11.	Secretary, Govt. of the Punjab, Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000004902_F00002	Key procurement requirements were not met, including the absence of an annual plan, advertisement, and comparative statements on the PPRA website. Additionally, stock registers were not maintained, and no stock entries were available for audit, raising concerns about transparency and accountability.	66,691,069
12.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00012	The procurement of IT equipment's was made through the Health Information & Service Delivery Unit (HISDU). Key records, including the tender register, technical and financial proposals, and total procurement volume, were unavailable, undermining transparency. Instead of inviting separate bids for each item, HISDU grouped 30 IT items into a single lot, making it challenging for most bidders to participate. Additionally, the requirement for authorized dealers to possess Manufacturer's Authorization Licenses (MAL) from original manufacturer for 23 items was impractical, further limiting competition. Consequently, only two bidders participated, quoting prices higher than market rates, causing a loss of Rs. 24,532,524 to the government.	45,770,176
13.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00007	Quality certification of WHO prequalification of the quoted product was not found in the bidding documents of M/s ZEDCO. Furthermore, the expenditure was misclassified under "Cost of Other Stores" instead of "Purchase of Drugs and Medicines," violating government instructions. No	45,641,750

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				samples, signed registers, or stock entries of sample were available for verification, and no market survey or rate analysis was conducted, undermining the transparency of the procurement process.	
14.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00002	The firm, initially disqualified for not meeting the required quality compliance standards (EMA/JMHLW/US FDA/WHO prequalification), was later approved by the grievance committee despite the non-compliance. The management eliminated the WHO approval requirement during the RFP process without re-advertising, restricting competition and favoring the contractor. Additionally, Rs. 671,025 was paid in excess of the product's trade price. Discrepancies in GST withholding and invoicing were also noted.	34,394,794
15.	Director General Health Services Punjab, Lahore	2023-24	2024-0000002761_F00010	The Advance Acceptance of Tender (AAT) and the purchase order were issued without sample evaluation report. Furthermore, while the bid specified a total osmolar concentration of 310 mOsm/L, the translated sample specification indicated 310.5 mOsm/L, yet this discrepancy was overlooked. Additionally, the contract was awarded to the sole technically qualified bidder without conducting a market survey or rate analysis to verify the reasonableness of the quoted price.	18,259,020
16.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00016	IT equipment, including desktop computers, printers, barcode printers, barcode scanners, and thermal printers were procured for Mian Meer Hospital through the Health Information & Service Delivery Unit (HISDU). A review of the available records revealed several irregularities. Firstly, the procurement was assigned to HISDU, resulting in the absence of crucial documentation such as the tender register, technical and	14,846,500

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				financial proposals, and details of the total procurement volume. Secondly, the accepted prices for the purchased equipment were nearly double the prevailing market rates, causing a loss of Rs. 6,720,302 to the government.	
17.	Project Management Unit (PMU), Primary & Secondary Healthcare Department, Lahore	2023-24	2024-0000003286_F00017	520 thermal printers worth Rs. 11,856,000 were procured through the Health Information Service Delivery Unit (HISDU). Key documents, including the tender register, technical and financial proposals, and total procurement volume, were unavailable for scrutiny, undermining the legitimacy of the process. Additionally, the printers were purchased at Rs. 22,800 per unit, despite a market price of Rs. 11,800, causing a loss of Rs. 5,720,000.	11,856,000
Total					3,800,094,926

Annexure-45 (Audit Para No. 17.4.2)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024- 0000002744 _F00005	1. Tender valuing Rs. 12,339,000 was advertised in newspapers with certain quantities but procurement amounting Rs. 52,297,687 was made resultantly procurement of Rs. 39,958,687 was made in excess of advertised amount. 2. Amount or quantity cannot be increased or decreased after advertisement but this was done in violation of PPRA, which needed regularization. 3. Expenditure of Rs. 5,864,012 was split up and made on calling quotations.	39,958,687
2.	Punjab Examination Commission	2022-24	2024- 0000003801 _F00007	1. The expenditure incurred Rs. 12,755,746 on printing charges by calling quotations from firms prequalified for stationery, general store items, M&R items etc. instead of calling quotations from firms registered for the purpose i.e. printing. 2. Higher rates were offered/ accepted for same items which resulted in loss to Govt. Papers (595520 Number) were printed for SBA piloting Grade 3 to 8 at the rate of Rs. 2.9 whereas, Papers (585320 number) were printed for piloting Grade 3 to 8 at the rate of Rs. 3.93. in this way the firm charged excess amount of Rs 602,879. 3. Expenditure of Rs. 312,000 incurred on refreshment was booked against the printing charges vide M/s Khuzaima Enterprises vide bill 99 dated Nil drawn vide document No. 1600068971 dated 16-09-23.	12,755,746
3.	Punjab Examination Commission	2022-24	2024- 0000003801 _F00008	1. The prequalification of firms in advance for normal and routine procurements was against the PPRA Rules. 2. No fair competition was made as the quotation call letters were not sent to all the firms as no such evidence was provided. 3. The rates for material of same specification differ even in same procurements. Like stationery items for LSA of different grades was different whereas the items in the kits to be delivered was same.	10,483,403

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				4. Further, the stationery items were sent direct to the DEAs in the Punjab by the supplier. The quality and quantity was not verified by the purchase committee. The material was handed over to the DEAs but neither their stock entries nor consumption account was obtained to authenticate their delivery to the SLA selected schools.	
4.	Secretary, Govt. of the Punjab, School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00001	1. Expenditure was split to avoid tendering process. 2. Annual planning for all proposed procurements was not devised. 3. The department did not advertise in advance annual requirements for procurement on the website of the Authority. 4. The consumption account was also not on record.	6,985,437
5.	Secretary, Government of the Punjab, School Education Department, Lahore	2023-24	2024-0000002744_F00012	1. The expenditure was split to avoid calling competitive rates through open tender on PPRA as well as through print media. 2. No history sheets of the machinery & equipment were prepared i.e. date of purchase of the equipment repaired, its purchase price and expenditure incurred previously.	5,338,959
6.	Secretary, Govt. of the Punjab, School Education Department, South Punjab Multan	2022-23	2024-0000001362_F00010	1. Splitting of Civil work on quotation basis in May and June to avoid tendering process. 2. The estimate of the required works were not got approved/ technically assessed from the Building Department.	1,227,696
7.	Punjab Examination Commission	2022-24	2024-0000003801_F00004	1. Furniture purchased without open tender. 2. Market rates were not obtained.	949,000
Total					77,698,928

Annexure-46 (Audit Para No. 18.4.4)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00041	Loss to Government due to non-recovery of Govt. dues on account of head tawan, Agriculture Income tax	1,884,756,693
2.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00014	Outstanding recovery of Head Tawan, agriculture Income tax and head water rate etc.	1,614,942,470
3.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00004	Non recovery of Govt. dues on account of sugarcane cess fund from sugar mills	883,840,577
4.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00005	Loss to Government due to non-recovery of Govt. dues on account of head tawan and water rate (abiana)	713,715,082
5.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00007	Non-recovery of dues declared recoverable under the Land Revenue Act	336,166,421
6.	Deputy Commissioner Office Multan	2021-23	2024-0000001288_F00004	Recovery of outstanding dues against defaulters in registration branch as stamp duty	323,261,087
7.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00012	Non recovery of lease/auction of state land	207,200,000
8.	Deputy Commissioner Office Multan	2021-23	2024-0000001288_F00005	Recovery of outstanding dues water rate	204,944,392

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				(Abiana) and head Tawan	
9.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00020	Non recovery of lease amount of petrol pumps	169,750,000
10.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00005	Non-recovery of outstanding dues for water rates, tawan & agriculture income	168,196,931
11.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00002	Less production of 69,519 flour bags by flour mills,	114,912,734
12.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00010	Loss to Government due to deduction of withholding taxes on profit	87,546,734
13.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00006	Loss to Government due to non-recovery of Govt. dues on account of agriculture income tax	85,603,961
14.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00002	Non-receipts of rent of shops/offices situated in premises of Alfalah Building	84,520,920
15.	Deputy Commissioner Office Multan	2021-23	2024-0000001288_F00006	Non recovery of outstanding dues in Agriculture Income Tax against defaulters	84,297,741
16.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00002	Loss due to non-deposit of markup accrued on bank balance in Government Treasury	69,846,522
17.	Deputy Commissioner	2020-24	2024-0000004522	Non recovery of outstanding dues	44,390,197

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Sheikhupura		_F00002	Abiana and Tawan against defaulters	
18.	Deputy Commissioner Office Multan	2021-23	2024- 0000001288 _F00011	Non recovery of rent and utility charges from businesses, citing the illegal occupation by the District Bar Association.	36,000,000
19.	Deputy Commissioner Sargodha	2020-24	2024- 0000003280 _F00019	Loss to government due to illegal occupation of Katchery compound due to non-recovery of rent charge	24,897,664
20.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024- 0000003927 _F00022	Non-recovery of rent from Banks	10,800,000
21.	Deputy Commissioner, Jhang	2020-24	2024- 0000004876 _F00010	Loss to government due to deduction of withholding taxes on profit for non-obtaining of exemption	9,250,334
22.	Assistant commissioner, Renala Khurd District Okara	2010-24	2024- 0000004315 _F00005	Non recovery of lease money from farmers under temporary cultivation scheme	8,702,058
23.	Deputy Commissioner Sheikhupura	2020-24	2024- 0000004522 _F00004	Non recovery of outstanding dues in Agriculture Income Tax	6,924,634
24.	Deputy Commissioner, Kasur	2023-24	2024- 0000003802 _F00009	Irregular withholding of income tax on profit by the bank	6,637,380

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
25.	Deputy Commissioner Bahawalpur	2021-23	2024-0000001523_F00010	Recovery against converted commercial land	5,457,536
26.	Assistant commissioner, Renala Khurd District Okara	2010-24	2024-0000004315_F00003	Non recovery of Agricultural Income Tax	4,481,175
27.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00006	Over payments of subsidy and non-deduction of Income Tax on procurement of items on Agriculture fair	4,208,481
28.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00005	Non-deposit of overpayment into Government Treasury	3,740,100
29.	Assistant commissioner, Renala Khurd District Okara	2010-24	2024-0000004315_F00002	Less realization of 10% surcharge on late payment of Abiana	2,755,336
30.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00013	Recovery of rent of shops located in residential colonies	2,477,887
31.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00008	Non deduction of income tax from market committee payments	2,391,055
32.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00010	Less Deduction of Stamp Duty on Contract Agreement	2,060,000
33.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00018	Non-deposit of markup accrued on bank balance	1,733,934
34.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00023	Non-deduction of stamp duty	1,677,797
35.	Assistant commissioner, Renala Khurd	2010-24	2024-0000004315_F00001	Non –recovery of less Agriculture	1,342,493

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	District Okara			Income Tax than the declared agriculture Income in FBR returns	
36.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00008	Loss due to Non-Recovery of Overpaid Amount for Purchase of Vehicles	1,290,000
37.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00023	Non recovery of rent of towers of Cellular companies installed in Government premises	1,274,178
38.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00009	Non recovery of fine imposed to different shops	897,500
39.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00009	Recovery due to Payment of Service Charges in Excess of the Retail Prices of POL	822,242
40.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00010	Non-Recovery of Stamp Duty	717,363
Total					7,218,431,609

Annexure-47 (Audit Para No. 18.4.5)

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00001	Illegal Regularization of Contract Employees resulting in irregular payment of Pay & Allowances	433,894,560
2.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00002	Loss due to Inadmissible Payment of Social Security Benefit	21,214,910
3.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00021	Irregular reimbursement of medical bills to outdoor patients	14,900,000
4.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00003	Doubtful Payment of Pay & Allowances without Attendance	11,832,423
5.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00015	Illegal/un-verified occupants of Government residences	8,040,000
6.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00004	Loss due to Inadmissible Payment of Personal Allowance	7,509,710
7.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00065	Irregular payment of Executive allowance for officers appointed on Own Pay Scale	5,166,600

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
8.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00095	Non recovery of penal rent of cases under litigation	3,992,484
9.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00014	Recovery of House Rent and 5% maintenance charges from allottees of Govt residences	3,979,313
10.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00001	Outstanding Recoveries against employees on account of Pay & Allowance against dismissed from service	3,819,393
11.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00028	Outstanding house rent not recovered	3,022,042
12.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00007	Recovery of penal rent and house rent allowance	2,425,968
13.	Chief Minister Secretariat, Lahore	2022-23	2024-0000000782_F00004	Unauthorized/i nadmissible Payment of Pay & Allowances	2,401,447
14.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00006	Loss due to Non-Recovery of Conveyance Allowance despite Allotment of Official Motorcycles	2,158,728
15.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00014	Recovery due to irregularly payment of pay &	1,748,210

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				allowances during EOL leave	
16.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00045	Un-authorized payment of pay & allowances due to in-admissibility	1,683,305
17.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00007	Loss due to Non-Recovery of Overpaid House Rent Allowance	1,411,878
18.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00032	Recovery of Conveyance Allowance from officers having official vehicles	1,015,000
19.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00013	Irregular granting of nine-year LFP despite of having no earned leave in Account	0
Total					530,215,971

Annexure-48 (Audit Para No. 18.4.7)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00005	Recovery of GST	28,630,334
2.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00032	Income tax & PST	17,592,000
3.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00028	Advance tax	9,150,000
4.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00031	Income tax	4,409,231
5.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00007	Income tax	3,864,026
6.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00011	Income tax	3,439,072
7.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00024	Income tax	2,461,674
8.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00020	Income tax	2,429,954
9.	Deputy Commissioner Gujranwala	2022-23	2024-0000001273_F00011	Income tax and PST	2,416,863
10.	Military Secretary to Governor, Governor's House Punjab, Lahore	2022-24	2024-0000004888_F00008	GST of items falling under Third Schedule	1,964,450
11.	Deputy Commissioner Muzaffargarh	2021-23	2024-0000001550_F00003	Income tax	1,903,097
12.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00004	GST, PST and Income tax	1,839,140
13.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00003	Advance income tax	1,440,000
14.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00021	Income tax and PST	1,368,097

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
15.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00006	Income tax and PST	1,145,000
16.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00011	Withholding Tax and PST	1,049,818
17.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00024	Income Tax	327,000
Total					85,429,756

Annexure-49 (Audit Para No. 18.4.9)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00028	Irregular award of contract without obtaining security deposit	638,880,000
2.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00003	Violations in tendering Process and Variations in Rates for Procurement	273,027,500
3.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00001	Excessive billing without PPRA	223,972,604
4.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00027	Irregular disqualification of contractor without approval of purchase committee	212,948,750
5.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00010	Annual plan not uploaded, tender awarded to single firm, rate increase subsequently, record of procurement not shown.	138,913,079
6.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00002	Excessive billing Without Tender	112,541,116
7.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00077	Irregular Expenditure on Repair of Vehicles without open competitive bidding process	99,931,214
8.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00004	Without Tender, on quotation and irregular rate increase subsequently	73,500,000
9.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00007	Award of contract to a firm involved in tax evasions in the past	69,999,200
10.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00009	Without Tender, on quotation and irregular rate increase subsequently.	57,260,000
11.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00013	Rental agreement of CCTV cameras and walk through gates at excess rates	56,766,240
12.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00026	Procurement without uploading procurement plan and advertisement of	54,703,879

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				tender	
13.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00029	Irregular expenditure on General Elections without tender	52,222,227
14.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00008	Without uploading annual plan, procurement made on quotations	47,544,544
15.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00034	Without tender, procurement made on quotations	43,456,774
16.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00021	Without tender, procurement made on quotations	39,962,547
17.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00047	Without Tender, on quotation, irregular rate increase subsequently. Stock entry not proper maintained.	39,474,237
18.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00101	Annual plan not uploaded, market survey not conducted, excess rates observed.	37,679,758
19.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00014	Expenditure was incurred on a quotation basis by declaring an emergency	37,509,441
20.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00033	Procurement made on quotation without tender	36,160,000
21.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00006	Award of contract without obtaining bank guarantee	34,965,000
22.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00006	Procurement was not made through open competition	31,730,129
23.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00019	Expenditure made on quotation basis, delivery challan not obtained, stock entry not maintained.	25,483,219
24.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00043	Annual plan not uploaded, award contract to single firm, market survey not conducted,	19,834,856
25.	Additional Chief Secretary,	2023-24	2024-0000003927	Annual plan not uploaded, market	18,652,567

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	S&GAD Punjab, Lahore		_F00042	survey not conducted, stock entry not made	
26.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00053	Irregular procurement of stores without resorting to tender	18,243,343
27.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00009	Irregular expenditure on repair of machinery and furniture on quotation basis	17,653,595
28.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00046	Irregular expenditure on procurement of goods and services through quotation	16,731,420
29.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00030	Irregular expenditure on quotation basis on the procurement of walk through gates, meal, refreshment for Prime Minister Jalsa	15,992,220
30.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00076	Annual plan not uploaded, on quotation, split up.	15,092,943
31.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00009	Procurement without Tender	13,827,882
32.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00071	Annual plan not uploaded, without tender, on quotations.	13,762,877
33.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00060	Expenditure was incurred on quotations, without tender, stock entry not maintained.	12,891,991
34.	Deputy Commissioner, Gujranwala	2020-23	2024-0000001273_F00008	Procurement made on quotation, Pending liability payment and non deduction of taxes.	12,500,000
35.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00025	Annual plan not uploaded, 5% bid security not obtained, stock entry not made,	11,948,570
36.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00096	Market rate analysis not conducted, 5% bid security not obtained, Verification	11,691,045

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				of CDR from the concerned bank was not carried out, performance guarantee not obtained.	
37.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00031	Irregular expenditure on quotation basis on the URS of Khadim Rizvi	11,415,387
38.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00007	Procurement made on quotation basis,	9,998,622
39.	Military Secretary to Governor, Governor's House Punjab, Lahore	2022-24	2024-0000004888_F00013	Contracts awarded without verification of the CDRs and non-obtaining of performance Guarantees	9,289,888
40.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00092	Procurement of miscellaneous goods from single firm without market rate analysis	8,968,910
41.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00025	procurement was made for Nigheban Relief Package on quotation basis	8,950,710
42.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00056	Expenditure without tender, repair history sheet not maintained, paid pending liability	8,921,482
43.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00074	Irregular expenditure on purchase of stationary, computer stationery and printing on quotation basis	8,551,002
44.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00073	Irregular expenditure in violation of the competitive bidding process specified in PPRA rules	8,391,014
45.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00045	Irregular expenditure on procurement on quotation basis	8,100,890
46.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00040	Irregular expenditure on procurement of furniture, machinery, hardware and IT	7,612,725

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				equipment on quotation	
47.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00003	Department did not follow tendering process	7,383,053
48.	Additional Chief Secretary, S&GAD Punjab, Lahore	2023-24	2024-0000003927_F00041	Irregular expenditure on repair of machinery and furniture on quotation basis	6,541,273
49.	Provincial Ombudsman (Mohtasib) Punjab, Lahore	2022-24	2024-0000005520_F00005	Irregular Expenditure on Procurements Loss due to Acceptance of High Rates	5,470,091
50.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00093	Irregular expenditure on quotation basis	5,437,408
51.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00019	Irregular hiring of CCTV Camera and walk-through gates on quotation instead through frame work contract	5,399,400
52.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00015	Mis-procurement of items by splitting the indent	5,079,350
53.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00004	Award of contract at excess rates without market rate analysis	4,926,000
54.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00007	Hiring of security services without advertisement of tender in newspaper and no record for obtaining of bid securities and performance guarantees	4,365,760
55.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00012	Hiring of security services on quotation basis	4,151,040
56.	Deputy Commissioner Sheikhpura	2020-24	2024-0000004522_F00013	Un-justified/doubtful expenditure for arrangement of security services in Bye Election	4,009,384
57.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00027	Expenditure on repair without tender	3,675,512
58.	Additional Chief	2023-24	2024-	Irregular expenditure	3,638,260

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Secretary, S&GAD Punjab		0000003927_F00050	on stationery and stores without tender	
59.	Military Secretary to Governor, Governor's House Punjab, Lahore	2022-24	2024-0000004888_F00002	Expenditure without tender	2,921,206
60.	Deputy Commissioner Lahore	2023-24	2024-0000002763_F00018	Purchase of Razor Wire during Moharram on quotation basis	2,698,773
61.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00024	Annual plan not uploaded, on quotation basis	2,501,132
62.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00006	Loss due irregular hiring of different items on rent at higher rates by ignoring lowest offer rates.	2,475,560
63.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00021	Procurement by splitting the sanctions to avoid tender	1,286,229
64.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00016	Recruitment process was finalized from the Firms engaged through quotations, without uploading tender,	-
65.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00017	Recruitment process was finalized from the Firms engaged through quotations, without uploading tender,	-
66.	Provincial Punjab Assembly, Lahore	2022-24	2024-0000004884_F00024	Recruitment process was finalized from the Firms engaged through quotations, without uploading tender,	-
Total					2,799,614,828

Annexure-50 (Audit Para No. 18.4.12)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00008	Irregular and non-transparent manual issuance of 128,539 bags	125,325,525
2.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00002	Loss to Government due to non-reconciliation of 68,772 atta bags supplied by flour mills	80,352,975
3.	Deputy Commissioner, Gujranwala	2022-23	2024-0000001273_F00002	Manual distribution of 23487 flour bags was made. 148 bags were distributed among the families of government officers/officials against the SOP.	22,899,825
4.	Deputy Commissioner, Rahim Yar Khan	2020-23	2024-0000001351_F00013	DFC management issued wheat to 81 functional Flour mills for supply of free flour bags to the general public. Wheat of 357.815 M. Ton was excess distributed to flour mills without ascertaining the actual release of flour bags to public (as per reconciliation report dated 17.07.2023 of DC office and DFC office).	21,978,654
5.	Deputy Commissioner Sheikhupura	2020-24	2024-0000004522_F00008	Manual issuance of 19,822 bags was made	19,326,450
6.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00006	Un-authorized issuance of 12,525 flour bags to "Filer"	17,445,597
7.	Deputy Commissioner Nankana Sahib	2020-23	2024-0000000783_F00003	Flour bags 7,305 numbers were found mis-appropriated/short distributed to beneficiaries. FIRs were lodged accordingly but updated status not provided.	7,122,375
8.	Deputy Commissioner, jhang	2020-24	2024-0000004876_F00020	Un-authorized issuance of 6493 flour bags to active tax payers	6,330,675
9.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00004	Distribution of free atta without testing from DG Punjab Food Authority	0
Total					300,782,076

Annexure-51 (Audit Para No. 18.4.15)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00030	Irregular advance payment without seeking sanction of Finance Department	627,665,000
2.	Additional Chief Secretary, S&GAD Punjab	2023-24	2024-0000003927_F00011	Non submission of Vouched Account for advance payment to PCOM	368,493,000
3.	Deputy Commissioner, Jhang	2020-24	2024-0000004876_F00022	Unspent balance not used for development schemes	267,483,837
4.	Deputy Commissioner Multan	2021-23	2024-0000001288_F00013	Unauthorized blockage of public money in commercial bank account	146,487,662
5.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00014	Stagnation of funds in Commercial Bank	108,230,824
6.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00022	Un-authorized opening of PLS saving account without approval of FD and non-deposit of remaining balances including profits	40,426,455
7.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00003	Irregular Advance payment without approval of Finance Department	40,000,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
8.	Provincial Benevolent Fund Board, Lahore	01.01.2023 to 31.12.2023	2024-0000001350_F00018	Irregular maintenance of three bank accounts	20,915,000
9.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00008	Irregular advance payment without seeking sanction of Finance Department	11,871,750
10.	Deputy Commissioner Rahim Yar Khan	2020-23	2024-0000001351_F00018	Irregular charging of wastage and overhead cost from subsidy budget in violation of SOPs	9,050,882
11.	Deputy Commissioner Sargodha	2020-24	2024-0000003280_F00014	Loss to government due to deduction of withholding taxes on profit for non-obtaining of exemption certificate	6,393,159
12.	Directorate of Anti-Corruption Establishment (ACE) Lahore	2020-24	2024-0000005273_F00003	Doubtful Payments of Cost of Investigation due to Non-Availability of Supporting Vouchers	2,500,000
13.	Directorate of Anti-Corruption Establishment (ACE) Lahore	2020-24	2024-0000005273_F00004	Doubtful Payments due to Missing Vouchers	2,275,529
Total					1,651,793,098

Annexure-52 (Audit Para No. 18.4.16)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner Office, Multan	2023-24	2024-0000004911_F00001	Mismanagement in distribution of Rashan Bags under Nigehban Relief Package	1,044,267,049
2.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00001	Food items to be provided at subsidized rates were purchased by taking maximum rates of A-grade items resulting in excess expenditure	213,590,056
3.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00023	Beneficiary's detail missing in Nigehban Relief Package for Ramzan 2024	97,865,948
4.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00022	Overpayment on account of rent of vehicles and fuel for Ramzan Nigehban Relief Package-	27,936,783
5.	Deputy Commissioner Lodhran	2020-23	2024-0000001278_F00001	Basin and daal channa was purchased at high rates. Over charged on account of wastage, payment to daily labour was made in violation of issued SOP. Transportation cost charged at the maximum rate.	22,736,090
6.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00020	The ratio of expenditure to subsidy in Ramzan Bazar is 72% to 28%, which is unjustified and irrational	20,539,366
7.	Deputy Commissioner, Faisalabad	2022-24	2024-0000004518_F00010	Fair price shops were established without establishment of criteria of selection of vendor. unspent amount Rs. 787,070 not deposited back into treasury, bank account operated without sanction of FD	20,000,000
8.	Deputy Commissioner, Kasur	2023-24	2024-0000003802_F00010	Procurement of items for establishment of fair price shops was made without obtaining quotations	15,479,870
9.	Deputy Commissioner Lahore,	2023-24	2024-0000002763_F00026	Fair price shop established by market committee Singhpora purchased 13 food commodities without maintenance of daily closing stock.	9,561,580
10.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00010	food items were sold at fair price shops in Ramadan Bazar at higher rate than subsidized rates fixed by the Government	4,173,705
11.	Deputy Commissioner Khanewal	2021-24	2024-0000005264_F00012	The procured store items for Ramzan bazar were not accounted for in stock register and issuance record was not found maintained	3,555,813
Total					1,479,706,260

Annexure-53 (Audit Para No. 19.4.2)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00031	No recovery of LD Charges due to non-supply equipment's within stipulated period.	148,213,000
2.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00005	Recovery of rent from canteen contractor.	91,719,000
3.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00008	Recovery of contractual amount from Car parking contractor.	91,710,000
4.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00011	Recovery of outstanding amount of parking stand	39,130,905
5.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00014	Recovery of utility charges Dr/PGRs at low rate	37,248,000
6.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00002	Recovery of Electricity and Water Charges from Revamping Contractor.	36,470,771
7.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00017	Non recovery on account of Risk purchase.	34,464,302
8.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00003	Recovery due to payment of salaries below minimum wage rate to Janitorial staff.	30,600,000
9.	Services Hospital, Lahore	2023-24	2024-0000002753_F00007	Recovery of 40% parking stand share from the contractor, Contract agreement was not signed.	28,949,474
10.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00079	Recovery of over payment of local purchase of medicines bills due to duplication.	26,628,000
11.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00009	Recovery of penalty from absconder PHDs trainees.	22,261,943
12.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00019	No recovery of LD charges due to non-supply equipment's without stipulated period.	20,826,496
13.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00011	Non recovery of Outstanding Dues/Penalties from Firms.	18,355,729
14.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00013	Recovery of utility charges of hostel students.	17,952,000
15.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00019	Recovery of rent, performance guarantee and advance tax from canteen contractor	17,086,790
16.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00003	Outstanding recovery from the contractor of Cycle stand	16,092,418
17.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00037	Auction money not deposited by the vendor	15,210,000
18.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00004	Non recovery of electricity charges from the contractors of revamping	15,000,000
19.	Services Hospital, Lahore	2023-24	2024-0000002753_F00008	Recovery of outstanding dues from the canteen & pharmacy contractor.	13,823,842
20.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00013	Non recovery of Late Delivery Charges.	13,408,062
21.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli Hospital Murree	2020-23	2024-0000001363_F00001	Loss to Govt. due to non-receipt of laboratory diagnostic charges at enhanced rates.	10,922,876

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
22.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00028	Performance guarantees was not forfeited and the canteen contractor was not blacklisted.	10,700,000
23.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00029	Recovery of rent/electricity charges/sui gas charges from canteen contractor.	10,204,307
24.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00022	Recovery due to non-deposit of EOBI and Social Security Charges by Janitorial Contractor.	8,989,200
25.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00010	Less recovery from the pharmacy on account of rent.	8,117,000
26.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00026	Non-Recovery on account of Risk purchase.	6,936,514
27.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00036	Non-Recovery on account of Risk purchase.	6,500,958
28.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00020	Recovery of LD charges due to non-installation of medical equipment.	6,454,467
29.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00024	Recovery of Risk Purchase from medicine contractor.	6,288,040
30.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00024	Non recovery from contractor of Cafeteria and Tuck Shop.	5,455,391
31.	PIC, Lahore	2022-24	2024-0000002749_F00054	Recovery of rent for ATMs & bank booths	5,173,608
32.	PIC, Lahore	2022-24	2024-0000002749_F00048	Non-recovery of Parking fee from Lahore Parking Company.	5,042,000
33.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00014	Recovery of outstanding dues on account of installation of Telenor Tower and ATM machine.	4,988,696
34.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00005	Recovery of Electricity Charges from Private NGO Child Life Care Foundation.	4,684,217
35.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00009	Recovery of contractual amount and taxes from fruit & coffee shop contractor.	4,570,000
36.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00026	Recovery of LD charges on purchase of medicines.	4,428,125
37.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli Hospital Murree	2020-23	2024-0000001363_F00016	Less recovery of room rent and visiting fee.	3,854,610
38.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00014	No recovery of LD Charges due to non-supply equipment's without stipulated times.	3,687,469
39.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00083	Recovery from canteen Contract and Income.	3,533,875
40.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00032	Non-recovery of Late Delivery charges	3,525,450
41.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00009	Non recovery of LD charges per hour basis against non-supplied articles through LPDD.	3,447,879
42.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00059	Non recovery from telecom companies.	3,104,847
43.	MS Govt. Nawaz	2022-24	2024-	Loss due to purchase on quotations at	3,014,711

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Sharif Hospital Yakki Gate		0000002760_F00020	higher rates than tender	
44.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00013	Recovery of late delivery charges for late supply of equipment.	2,994,763
45.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00044	Non deposit of utility charges of Canteen	2,760,832
46.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00011	Overpayment due to excess rates than MRS rates/rates approved by Finance department.	2,692,659
47.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00034	Non-recovery of Late Delivery charges on purchase of HFO Ventilators	2,644,114
48.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00003	Non recovery of rent and taxes from contractors.	2,597,269
49.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00042	Recovery on account of EOBI Contribution.	2,290,014
50.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00007	Non recovery of outstanding rent from the cycle stand contractor.	2,181,317
51.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00012	Recovery due to less installation of items than required.	2,144,915
52.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00043	Recovery of late payment charges @ 10% p.m from contractors of shops.	2,139,403
53.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00046	Recovery on account of EOBI Contribution.	2,096,634
54.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00024	Non recovery of outstanding amount from the contractor of Cycle stand	2,022,015
55.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00067	Recovery due to short supply of sample by the firms	1,950,971
56.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli Hospital Murree	2020-23	2024-0000001363_F00014	Loss to Govt. due to less recovery on account of x-Ray charges.	1,825,260
57.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00007	Non-recovery of Risk purchase (medicines, disposables, and surgical items)	1,808,582
58.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00015	Recovery on account of provision of electricity to the canteen contractor on domestic rates instead commercial rates.	1,785,351
59.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00003	Recovery of loss due to local purchase of medicine and disposables in presence of bulk supply contract.	1,660,454
60.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00022	Recovery due to overpayment to contractor. (Rate variation)	1,653,524
61.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00008	Non recovery of outstanding fee dues	1,636,070
62.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00017	Recovery of risk purchase for non supply of medicine & surgical items within time.	1,572,887
63.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00012	Recovery of Auction Money of Canteen & Parking Stand	1,436,300
64.	Project Director Child Complex, Multan	2023-24	2024-0000005228	Recovery of LD Charges due to late supply of medicine, surgical &	1,309,706

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			F00012	disposable items.	
65.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00077	Recovery from canteen contractor.	1,263,732
66.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00025	Recovery of Late Delivery Charges from Medicines contractor	1,123,528
67.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00086	Recovery of electricity charges and fine from contractors.	1,033,109
68.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00044	Recovery of Late Delivery charges.	1,019,314
69.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00040	Recovery of Late Delivery charges	1,002,971
70.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00007	Recovery due to non-deposit of EOBI and Social Security Charges by Security Contractor.	969,012
71.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00021	Non recovery of liquidated damages.	932,464
72.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00012	Overpayment due to Installation of power cable at excess rate than MRP rates.	737,077
73.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00013	Overpayment due rubbing & polishing at excess rates than MRP.	649,875
74.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00015	Overpayment due Iron grill excess rates than MRP.	605,615
75.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00008	Recovery of Income Tax & Utility charges from the contractor of Parking Stand	594,000
76.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00010	Recovery of penalties due to late deposit of canteen rent	581,000
77.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00050	Non-recovery of HBL ATM and Canteen.	570,280
78.	District Headquarter Hospital, Faisalabad	2021-23	2024-0000001345_F00014	Non recovery of Risk Purchase Medicines.	461,231
Total					923,521,220

Annexure-54 (Audit Para No. 19.4.3)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PIC, Lahore	2022-24	2024-0000002749_F00034	Payment of Incentive Allowance without approval of Finance Department.	31,347,000
2.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00029	Appointment against fake degrees & experience and non-recovery of pay in violation of appointment term and conditions.	24,378,825
3.	Services Hospital, Lahore	2023-24	2024-0000002753_F00030	Recovery of utility charges from hospital staff residing in hostels, quarters & Govt. residences	19,584,487
4.	Services Hospital, Lahore	2023-24	2024-0000002753_F00012	Recovery of Personal allowance upon promotion/upgradation.	18,967,665
5.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00004	Payment of inadmissible allowances i.e NPA, HRA, C.A, etc.	14,705,119
6.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00042	Payment of Conveyance allowance to the staff residing within the work premises.	13,775,000
7.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00005	Unjustified payment of Special incentive allowance above fixed rates.	13,533,470
8.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00021	Loss to government due to charging of fixed electricity charges from the employees living in residences	11,322,000
9.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00012	Loss due to non-recovery of stipend payments upon termination.	11,136,722
10.	AIMC & Allied Institution, Lahore	2023-24	2024-0000002762_F00032	Recovery due to Irregular payment of share out of college receipt	10,400,000
11.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00007	Recovery of Pay & allowances due to Up-gradation more than 01 time.	10,213,296
12.	Services Hospital, Lahore	2023-24	2024-0000002753_F00028	Recovery of penal rent and house maintenance charges from illegal occupants of govt. residences	10,069,492
13.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00012	Inadmissible drawl of health risk allowance.	9,072,000
14.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00030	Recovery of Strengthening of Emergency Medical Services (SEMS) Allowance at higher rate.	8,880,981
15.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00020	Payments of SEMS allowance beyond the sanctioned strength.	7,725,225
16.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00008	Unauthorized payment of integrated allowance.	6,868,800

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
17.	Nishtar Hospital, Multan	2023-24	2024-0000005451_F00008	Non-Recovery of Stipend from Terminated/Resigned PGR's	5,474,732
18.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00001	Less realization of electricity charges from employees. (Nishtar Staff Colony)	5,103,812
19.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00017	Recovery of Electricity Charges from House Officers/PGT's residing in Hostel.	4,990,056
20.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2021-23	2024-0000000775_F00001	Less deduction of income tax from Pay & Allowance.	4,941,095
21.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00001	Payment of health professional allowance, special healthcare allowance and non-practicing allowance paid to Professors.	4,938,578
22.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00026	Drawl of POL due to allocation of vehicles to staff below BS-17.	4,645,025
23.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00091	Recovery imposed against officers due to irregular procurement of L.P medicine.	4,594,647
24.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00024	Executive allowance to OPS employees.	4,118,380
25.	Services Hospital, Lahore	2023-24	2024-0000002753_F00027	Recovery of conveyance allowance during leave period	3,990,832
26.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00039	Payment of incentive allowance to selective employees without approval of F.D.	3,659,909
27.	Services Hospital, Lahore	2023-24	2024-0000002753_F00026	Recovery of stipend from post graduate residents (PGR) upon their resignation.	3,427,253
28.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00047	Payment of Integrated Allowance to it was not admissible.	2,907,000
29.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00010	Loss due to less realization of electricity charges from Professor Residences.	2,666,626
30.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00023	Recovery of Pay & allowances against inquiry.	2,591,165
31.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00001	Non recovery due to under charging of electricity charges.	2,575,008
32.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00010	Recovery due to inadmissible fixation of Pay & Allowances on the appointment of Chief Security Officer.	2,278,233

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
33.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00012	Non-recovery of stipend payments from PG trainees absents from training.	2,240,341
34.	Services Hospital, Lahore	2023-24	2024-0000002753_F00015	Payment of Anesthesia Allowance other than qualified person.	2,160,000
35.	Directorate General Nursing Punjab, Lahore	2017-23	2024-0000001282_F00006	Unauthorized Payment of Dress and Mess Allowances.	1,917,800
36.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00012	Recovery of Penal Rent.	1,875,448
37.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00021	Non-Recovery of Room Rent and Electricity Charges from the Charge Nurses residing in Nursing hostel.	1,823,220
38.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00024	Non-recovery of utility charges from Residents/Contractor.	1,780,258
39.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00049	Recovery of penal rent due to overstay beyond admissible period after retirement.	1,752,284
40.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00004	Unauthorized drawl of Personal Allowance.	1,617,205
41.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00044	Payment of anesthesia allowance to M.O/WMOs who were not anesthetists.	1,560,000
42.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00027	Payment of conveyance allowance despite allocation of government vehicles.	1,546,500
43.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00013	Non-deduction of utilities from PG Trainees' and house job officers.	1,538,886
44.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00021	Payments of conveyance during leave, etc	1,515,091
45.	Services Hospital, Lahore	2023-24	2024-0000002753_F00011	Recovery of Pay & allowances of Allied Health Professionals under 4-tiers service structure.	1,480,396
46.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00041	Recovery of conveyance allowance and 5% house rent deductions from the residents of government	1,465,725
47.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00025	Payment of Personal allowance upon promotion, recovery of House Rent allowance from occupants of Govt. residence.	1,454,759
48.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00031	Recovery of penal rent for residing in government residence beyond admissible period	1,385,814
49.	Khawaja	2021-23	2024-	Overpayment of House Rent	1,325,520

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Muhammad Safdar Medical College & Allied Institutions, Sialkot		0000001359_F00011	Allowance and Conveyance Allowance.	
50.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00023	Recovery of penal rent for residing in government residence after retirement	1,224,900
51.	Services Hospital, Lahore	2023-24	2024-0000002753_F00023	Recovery of various performance-based allowances during leave period.	1,108,756
52.	MS Govt. Nawaz Sharif Hospital Yakki Gate, Lahore	2022-24	2024-0000002760_F00026	Overpayment of conveyance allowance and dress allowance during leave.	1,095,802
53.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00039	Recovery of Conveyance Allowance during leave	1,006,779
54.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00041	Payment of Anesthesia Allowance more than sanctioned strength.	960,000
55.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00035	Payment of Nursing Professional Allowance other than charge Nurse & Head Nurses.	864,000
56.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00016	Payment of personal allowance upon promotion.	819,870
57.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00014	Non deduction of professional tax from doctors.	816,000
58.	PIC, Lahore	2022-24	2024-0000002749_F00045	Recovery of HRA, 05% maintenance charges and Conveyance Allowance from the occupants of Govt residences.	632,333
59.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00014	Non recovery of conveyance allowance during leave period.	520,910
60.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00027	Recovery of pay and allowance during EOL and conveyance allowance during leave	511,728
61.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00003	Irregular grant of additional charge.	320,633
62.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00058	Recovery of pay & allowance due to upgradation from BPS 5-16 was declared irregular by the Finance Department.	0
Total					323,203,391

Annexure-55 (Audit Para No. 19.4.4)

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00005	Payment of GST despite exemption.	61,660,068
2.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00002	Recovery of Income Tax and GST on surgical & disposable items.	27,705,630
3.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00006	Recovery of PST from Canteen contractor.	24,710,400
4.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00003	Non-recovery of GST on Local Purchase of Medicines & Disposable items.	19,251,801
5.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00003	Non/less recovery of taxes	15,431,731
6.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00034	Irregular charging of 18% GST by the contractor other than manufacturer.	12,137,218
7.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00012	Recovery on account of double payment of GST.	10,544,590
8.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00033	Non-recovery of GST on Local Purchase of Medicines & Disposable items.	7,478,035
9.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00020	Non deduction of GST on supplies.	6,950,949
10.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00033	Non/Less recovery of Income Tax & GST on purchase of Medical & Lab equipment	3,354,881
11.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00029	Non/less deduction of income tax and sales tax-from contractors.	2,923,550
12.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00022	Loss due to non-recovery of GST on Local Purchase of Medicines & Disposable.	2,650,000
13.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00015	Recovery PST by the contractor of Hospital Cafeteria	2,537,303
14.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00011	Instead of withholding PST on the gross amount of invoice, it was charged on the amount after deductions of penalties	2,486,911
15.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00020	Non deduction of GST.	2,468,720
16.	PIC, Lahore	2022-24	2024-0000002749_F00025	Non-Deduction of GST	2,161,143
17.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00002	Less deduction of income tax on salary income.	1,849,299

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
18.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00039	Non-recovery of Income Tax from contractor of parking service.	1,826,187
19.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00036	Non/Less deduction of GST & Income Tax	1,718,529
20.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00039	Non deposit of PST by the contractor of Hospital Cafeteria	1,579,785
21.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00001	18% GST was charged instead of 05% on purchase of laptops.	1,464,481
22.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00045	Recovery on account of PST and Penalty charges on of repair of building.	1,258,336
23.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00046	Non-recovery of GST on drugs.	1,181,807
24.	Syed Muhammad Hussain Govt. T.B. Sanatorium Samli Hospital Murree	2020-23	2024-0000001363_F00009	Loss to Govt. due to less deduction of Income tax @ 1% instead of 4.5%.	918,389
25.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00013	Instead of withholding Income Tax on the gross amount of invoice, it was charged on the amount after deductions of penalties.	888,236
26.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00033	Less/Non-recovery of GST.	839,530
27.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00085	Recovery of outstanding amount of contract, PST and income tax from Contractor.	786,000
28.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00031	Non/less deduction of income tax.	773,983
29.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00008	Non deduction of Punjab Sales Tax and Advance Tax on parking and cafeteria services.	730,437
30.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00021	Non-recovery of GST on auction of Scrap items	641,277
Total					220,909,206

Annexure-56 (Audit Para No. 19.4.5)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00004	Non adoption of L.P policy of Specialized Health Department, i.e without PITB portal, Limited pre-qualified vendors, etc	746,265,602
2.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00041	Purchase of bulk stock of medicines and surgical disposable through LP.	308,470,824
3.	Nishtar Hospital, Multan	2023-24	2024-0000005451_F00036	Purchase of L.P medicine excess than 15% of medicine budget	242,694,026
4.	Nishtar Medical University and Allied Institutions	2022-23	2024-0000000774_F00006	Purchase of L.P medicine excess than 15% of medicine budget	226,556,943
5.	Services Hospital, Lahore	2023-24	2024-0000002753_F00016	Purchase of L.P medicine excess than 15% of medicine budget	195,308,115
6.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00030	Procurement of local purchase of medicine from 04 register bidders instead of mandatory 5 in violation of notified L.P Policy, utilization of medicines without recording stock entries in the stock register in violation of rules.	169,356,316
7.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00049	Procurement of medicines and surgical items through manual mood instead of procuring through PITB portal in violation of approved Govt. policy.	84,963,020
8.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00015	Manual purchase of L.P, Indents for L.P were not available, No stock entries, etc	48,920,438
9.	Nishtar Hospital, Multan	2023-24	2024-0000005451_F00016	Purchase of L.P in bulk instead of Tender in violation of L.P Policy.	36,727,738
10.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00006	Purchase of L.P medicine excess than 15%	20,716,000
11.	SIMS & Allied Institutions, Lahore	2023-24	2024-0000002753_F00017	Purchase of L.P for out door patients in violation of L.P policy.	18,953,196
12.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00011	L.P was procured for emergency patients who discharged within 2 or 3 hours or shifted to wards.	9,511,482
13.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00028	Purchase of LP medicines without need assessment and stock was expired.	3,125,458
Total					2,111,569,158

Annexure-57 (Audit Para No. 19.4.6)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PIC, Lahore	2022-24	2024-0000002749_F00004	Procurement was done in violation of bidding documents, Performance security was expired, Machines were not installed, Third Party Validation Report was not submitted, delay in opening of L.C caused loss, No stock entry was made.	680,079,000
2.	Services Hospital, Lahore	2023-24	2024-0000002753_F00042	Award of contract to the firms who did not fulfils the knock out criteria.	323,551,107
3.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00011	Procurement of Iohexol medicine due to excess rate than approved rate of DRAP, Performance guarantee was obtained late.	237,825,000
4.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00001	Response time of 13 days observed instead of required 15 days, Performance security late deposited, Bid security less deposited, etc	158,931,825
5.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00025	The drug did not have valid registration certification despite that bid was considered responsive.	71,920,000
6.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00016	The bidders offered conditional bid, vendor did not provide proforma invoice, The hospital authorities changed the name of manufacture as "Arrotek International FZE Ajman, UAE" instead of "Dentsply Sirona, Germany"	45,465,600
7.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00022	The drug did not have valid registration certification despite that bid was considered responsive.	44,964,000
8.	Services Hospital, Lahore	2023-24	2024-0000002753_F00036	Loss due to delayed finalization of bulk contract caused L.P at higher rates.	35,450,212
9.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00018	The country of origin of all the items was of Italy, France and China instead of Switzerland, Performance guarantee was less obtained than required, less number of items were supplied than actual demand.	34,360,854
10.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00002	Procurement of Inj. Human insulin expired authorization certificate from DRAP.	26,440,000
11.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00023	The drug did not have valid registration certification despite that bid was considered responsive.	26,160,000
12.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00023	Ventilators procured were other than approved specifications, Supplies were made in parts.	21,489,359

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
13.	Lady Aitchison Hospital, Lahore	2020-23	2024-0000001536_F00002	Irregular purchase of medicines/disposables on LP basis through pooling.	18,395,738
14.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00020	Irregular knock out technical responsive firms by end user without sample evaluation and awarded contract to single participated firm.	17,696,780
15.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00072	Irregular award of contract to M/s Sanofi Aventis while the vendor was disqualified in technical evaluation due to invalid DML.	17,422,000
16.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00006	Outsourcing of security services through fake PTA license.	15,628,303
17.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00009	Delivery of pathology lab kits other than awarded specifications.	10,757,200
18.	Services Hospital, Lahore	2023-24	2024-0000002753_F00002	Contract of medicine was awarded to contractor who has less annual turn over of 20 million in violation of knock down criteria, etc.	10,676,341
19.	Fatima Jinnah Medical University and its allied institution	2022-23	2024-0000000740_F00005	Management selected short terms consultant, the said short term consultant initially appointed for five month and same was extended for twenty-one months (21) by splitting up the period till the date of audit. It is pertinent to mention here that the TORs for the repeated engagement remained the same. This resulted into mis-procurement of services due to splitting up the period to avoid open tender and competition.	7,660,000
20.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00034	Procurement was made in violation of bidding documents.	6,301,600
21.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00034	Procurement of Air Condition, LED, Tables etc. without open tender, stock entries were not found made, etc	5,910,000
22.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00028	Procurement was made without observing LP Policy/Guidelines.	4,612,137
23.	PIC, Lahore	2022-24	2024-0000002749_F00009	Award of Security services against bogus documents.	4,064,396
24.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00026	Procurement of medical device not registered with DRAP at the time of submitting the bid.	2,520,000
25.	Fatima Jinnah Medical	2022-23	2024-0000000740	Contract was awarded in violation of bidding documents.	804,625

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	University & Allied Institutions, Lahore		_F00029		
26.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00027	Purchase of polythene bags through quotations due to delayed finalization of tender.	791,428
27.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00018	No evidence of technical evaluation report was enclosed. The firm was not registered under the ME03 – specialization in lifts and escalators, compressor generators.	765,000
Total					1,830,642,505

Annexure-58 (Audit Para No. 19.4.8)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Services Hospital, Lahore	2023-24	2024-0000002753_F00018	Non supply of drugs & medicines.	341,083,597
2.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00032	Non supply of medical equipment despite establishment of LC.	244,100,000
3.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00009	Non supply of drugs & medicines.	188,250,809
4.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00039	Shortage of medicine due to not supply of drugs.	140,851,278
5.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00022	Medicines were not supplied by the vendor, not black listed, CDR was not forfeited.	84,472,985
6.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00037	Non supply of medicine and surgical & disposable items.	55,663,050
7.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00024	Non-supply of medicines and surgical items.	32,774,139
8.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00003	Non-Recovery on account of Risk purchase due to non-supply of medicine.	15,531,601
9.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00039	Loss due to non-supply of medicine stock, security not forfeited	13,490,350
10.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00035	Non-receipt of supply of medical equipment	11,416,142
11.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00026	Non supply of medical equipment's despite establishment of LC.	6,153,414
12.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00013	Non supply of lifesaving medicines.	4,598,100
Total					1,138,385,465

Annexure-59 (Audit Para No. 19.4.9)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00029	Purchase of medicines & surgical disposable items through split up.	472,480,750
2.	Jinnah Hospital, Lahore	2023-24	2024-0000002762_F00001	Procurement of medicines without tender for Sehat Sahulat Program.	151,450,000
3.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00030	Repairs without tender.	50,629,643
4.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00042	Purchase of Disposable Items without tender.	46,917,477
5.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00011	Purchases of drug & medicines through quotations by splitting the indents	43,481,600
6.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00020	Purchase of general store items through splitting.	23,151,910
7.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00015	Purchase of medicines through split up.	18,242,962
8.	Services Hospital, Lahore	2023-24	2024-0000002753_F00006	Procurement of L.P medicine/disposables by splitting through manual quotation.	17,253,026
9.	Services Hospital, Lahore	2023-24	2024-0000002753_F00029	Expenditure on office building and Purchase of Furniture & Fixtures through quotations by splitting the indents.	16,729,407
10.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00027	Purchase of medicines by splitting up indent.	12,057,690
11.	Secretary, Govt. of the Punjab, SHC & MED, Lahore	2023-24	2024-0000005409_F00020	Hiring of vehicles on rental basis without tender despite placement of 34 vehicles.	7,250,796
12.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00043	Hiring of Generator on rental basis without tender.	5,880,000
13.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00021	Irregular expenditure on Medical and Lab Equipment without tendering.	5,261,500
14.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00044	Purchase of IT Equipment without tender.	2,988,804
15.	Bahawal Victoria Hospital, Bahawalpur	2021-23	2024-0000001521_F00020	Irregular expenditure on purchase of plant & machinery through quotations by splitting the indents.	2,886,940
16.	Project Director, Pediatrics Hospital, Lahore	2022-24	2024-0000004514_F00037	Split up while purchase of IT equipment, Stock entries were not made	1,394,750
Total					878,057,255

Annexure-60 (Audit Para No. 19.4.11)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00074	Procurement of huge volume of medicines & surgical disposable items through LP at higher rate compared to bulk rates.	314,547,710
2.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00026	Procurement of medicines at higher rates from single firm without market rate analysis.	122,601,278
3.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00003	Illegible advertisement & bidding documents were uploaded to manage the vendors. The medicines procured at very higher rates under the period of audit but the rates for the same items were much lower in next financial year.	117,912,200
4.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00007	Procurement of medicine/surgical items at higher rate in bulk as compared to LP.	45,784,740
5.	Nishtar Medical University and Allied Institution, Multan	2022-23	2024-0000000774_F00007	Purchase of medicines through LP at higher rates due to non supply of bulk medicine by contractors.	23,233,609
6.	ATMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00053	Purchase of medicines at higher rates as compared to sister organization.	18,968,578
7.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00042	Purchase of Surgical Disposable Items at higher rates as compared to other hospitals.	15,699,000
8.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00041	Procurement of Bulk Medicines at as compared to B.V.H, DG Khan Medical College & Sheik Zaid Hospital R.Y Khan	14,057,500
9.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00009	Procurement of medicine and surgical items at higher rates as compared to other hospitals.	11,450,540
10.	Rawalpindi Institute of Cardiology, Rawalpindi	2021-23	2024-0000000773_F00007	Purchase of medicines at higher rates due not finalization of rates at RIC.	11,367,413
11.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00040	Procurement of X-Ray Films at higher rates compared to B.V.H, Bahawalpur.	10,437,500
12.	Services Hospital, Lahore	2023-24	2024-0000002753_F00013	Purchase of medicines and medical gasses at higher rates as compared to sister organization.	6,700,565
13.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00010	Purchase of Air conditioners at higher rates.	6,644,829
14.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00045	Purchase of medicine at higher rates supplied by same vendor in other hospitals.	4,780,000
15.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00018	Purchase of Lecture theater chair at higher rate compared to another Govt. department.	3,779,784

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
16.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00010	Purchase Stationery and General Store Items as compared to sister organization and next year rates of Mian Munshi hospital.	3,674,398
17.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00010	Award of contract of coffee shop to 2nd highest by ignoring 1st highest bidder.	3,500,000
18.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00021	Procurement of Gree Air conditioner at higher rates.	3,374,666
19.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00073	Purchase of gas at high rates & as compared to other hospitals.	1,813,911
20.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00020	Multimedia system at higher rates when compared to another Govt. Deptt.	1,634,294
21.	MS Govt. Nawaz Sharif Hospital Yakki Gate	2022-24	2024-0000002760_F00019	Purchase of medicines at higher rates as compared to General Hospital, Lahore	1,302,890
22.	Allied Hospital, Faisalabad	2021-23	2024-0000001271_F00016	Purchase of general store item and linen on higher rates	1,105,361
23.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00024	Purchase of Library chairs at higher rates when compared to other Govt. Deptt.	1,094,400
24.	King Edward Medical University, Lahore	2023-24	2024-0000004907_F00025	Purchase of revolving chairs at higher rates when compared to other Govt. Deptt.	680,000
Total					746,145,166

Annexure-61 (Audit Para No. 19.4.12)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Jinnah Hospital	2023-24	2024-0000002762_F00004	Performance guarantee was not renewed, repeat order can be upto 15% but it was upto 42%, recovery of EOBI & PESSI, etc.	159,728,700
2.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00010	Payment without Bio matric attendance, Ignoring minimum wage rate, No payment of EOBI & PESSI, etc	143,651,730
3.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00031	Few Security guards were below age and few were over aged. Evidence of 11% EOBI & PESSI was not available, No e-channel receipt and Bio matric attendance was not made. Etc	127,572,045
4.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00019	Non recovery of EOBI & PESSI, No E-Challan receipt, No Bio matric by security service provider.	104,333,692
5.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00018	Non recovery of EOBI & PESSI, No E-Challan receipt, No Bio matric by security service provider.	21,152,245
6.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00006	Payment to Janitorial & Security workers was not paid as per revised minimum wage rate. Security & Janitorial works complained that they were being paid 16,000 per month only.	19,171,896
7.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00028	Non recovery of EOBI & PESSI by security service provider.	15,801,690
8.	Services Hospital, Lahore	2023-24	2024-0000002753_F00001	Non recovery of EOBI & PESSI by security service provider.	15,194,701
9.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00013	Evidence of 11% EOBI & PESSI was not available, Recovery of unsupplied material and income tax was not made from Janitorial contractor, No e-channel receipt and Bio matric attendance was not made. Etc	10,274,736
10.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00020	Amount EOBI & PESSI not deposited by the contractor of Security Services provider.	9,694,460
11.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00001	Amount EOBI & PESSI not deposited by the contractor of Janitorial Services provider. Less recovery of Income Tax, etc	9,621,758
12.	DHQ Teaching Hospital, DG Khan	2022-24	2024-0000004517_F00021	Amount EOBI & PESSI not deposited by the contractor of Janitorial Services provider.	5,757,360
13.	Nishter Hospital, Multan	2023-24	2024-0000005451	Proof of deposit of 6% PESSI/IESSI & EOIB 5% not	4,908,631

Sr. No.	Name of Formation	Period of Audit	PDP No.	Description	Amount (Rs.)
			_F00075	obtained from the contractor of security services	
14.	Mian Munshi Teaching Hospital, Lahore	2023-24	2024-0000005338_F00009	Amount EOBI & PESSI not deposited by the contractor of Security & Janitorial Services provider.	4,886,871
15.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00082	Amount EOBI & PESSI not deposited by the contractor of Janitorial Services provider, Bio matric attendance was not made.	2,426,000
16.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00011	Recovery due to non-deposit of EOBI charges.	1,666,886
17.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00076	Amount EOBI & PESSI not deposited by the contractor of Janitorial Services provider.	1,351,680
18.	Project Director Child Complex, Multan	2023-24	2024-0000005228_F00002	Non-deposit of EOBI and Social Security Charges from Security services contractor.	870,144
Total					658,065,225

Annexure-62 (Audit Para No. 19.4.14)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00030	Medical equipment supplied by the vendors had neither been inspected by the management nor installed by the contractor delay of 77 to 255 days.	272,695,519
2.	Nishtar Medical College and University, Multan	2023-24	2024-0000005451_F00001	619 kilowatts (Kw) solar system not installed despite laps of 02 years.	184,414,000
3.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00051	Non-functioning/installation of medical equipment for 98 to 228 days.	45,820,441
4.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00028	Non-functioning of Lithotripsy machine for 167 days.	6,882,367
5.	Allama Iqbal Medical College/Jinnah Hospital Lahore	2023-24	2024-0000002762_F00046	Loss due to non-installation of Generators for ten years	4,900,000
6.	Allama Iqbal Medical College/Jinnah Hospital Lahore	2023-24	2024-0000002762_F00062	Extreme suffocation in wards due to non-functional of large number of Acs and fictitious claim of repairs.	895,076
7.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00053	Non-functioning of 51 number bio medical equipment (lifesaving machine)	0
8.	Sh. Zaid Hospital, Rahim Yar Khan	2022-24	2024-0000004879_F00026	Non-functioning of Lithotripsy machine since 29.01.2020	0
9.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00017	Temporarily removed 01 MW solar System while revamping was not installed back.	0
Total					515,607,403

Annexure-63 (Audit Para No. 19.4.27)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	AIMC & Allied Institutions, Lahore	2023-24	2024-0000002762_F00011	Irregular retention of receipt into commercial banks instead of PLA.	746,447,596
2.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00004	Unde retention of heavy amount in commercial banks instead of PLA.	708,078,470
3.	Sahiwal Medical College, Sahiwal	2022-24	2024-0000004515_F00013	Excess amount retained by the bank.	118,691,149
4.	Services Hospital, Lahore	2023-24	2024-0000002753_F00022	Profit earned on Provincial Consolidated Fund but not deposited into treasury	85,665,025
5.	Services Hospital, Lahore	2023-24	2024-0000002753_F00010	Loss due to non-credit of profit	79,009,101
6.	Services Hospital, Lahore	2023-24	2024-0000002753_F00021	Irregular deposit of hospital receipt into commercial banks instead of Government Treasury/PLA.	66,942,373
7.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00029	Balances of non-operational bank accounts not transferred into PLA.	23,632,316
8.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00003	Un-disbursed stipends of PGs and HOs retained in commercial bank account since long and not deposited into Govt. Treasury.	23,459,252
9.	Faisalabad Institute of Cardiology, Faisalabad	2021-23	2024-0000000771_F00026	Irregular deposit of recoveries into PLA instead of Government Treasury.	8,662,207
10.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00032	Undue retention heavy amount in current account instead of daily profit account & loss of profit.	8,000,000
11.	Lahore General Hospital, Lahore	2023-24	2024-0000005266_F00005	Donations not deposited into PLA.	4,369,997
12.	Sheikh Zayed Medical College & Allied Institutions, R.Y.K	2022-24	2024-0000004879_F00005	Profit earned from bank account not deposited into Government Treasury.	3,000,000
13.	Mayo Hospital, Lahore	2023-24	2024-0000002746_F00040	Non-deposit of profit earned from bank account into government kitty.	567,292
Total					1,876,524,778

Annexure-64 (Audit Para No. 19.4.32)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00054	Uploaded under PPRA Rules for three years instead through auction rules on yearly basis to oblige the self-favored contractor,	134,175,000
2.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00081	Local Govt auction rules not observed, short recovery, performance grantee not obtained.	95,915,000
3.	PKLI & Research Center, Lahore	2021-24	2024-0000005523_F00027	Irregular running cafeteria by management itself and sustained loss.	25,220,000
4.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00009	Renting out Cafeteria free of cost to private individuals without auction.	5,373,000
5.	Government Mian Munshi DHQ Teaching Hospital, Lahore	2023-24	2024-0000005338_F00004	Auction of Rental Hematology Analyzers not owned by the management	4,290,000
6.	The Children Hospital & Institute of Child Health, Multan	2023-24	2024-0000005228_F00006	Non-auction of canteen	3,349,000
7.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2021-23	2024-0000001359_F00006	Loss due to irregular award of car parking without open bidding and non-recovery of PST	2,257,505
8.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2022-23	2024-0000000740_F00017	Irregularities in operations of auctioned canteen and Doctor Cafeteria. Performance guarantees of Rs. 905,000 were not deposited. Utility charges of Rs. 1,164,000 were unpaid. Late payment interest totaling Rs. 840,000 needs recovery. Manj International lacked a Punjab Food Authority License. Doctor Cafeteria's electricity charges were fixed despite high consumption	2,069,000
9.	Nishter Hospital, Multan	2023-24	2024-0000005451_F00037	Non-forfeiting of bid security, award of contract to 3rd lowest contractor instead of re-auction	1,905,000
Total					274,553,505

Annexure-65 (Audit Para No. 20.4.1)

Sr. No	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00013	Overpayment due to incorrect rate	3,766,605
2.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00023	Non-recovery from contractor due to use of sub-standard bricks	1,394,814
3.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00010	Overpayment due to excess ratio of stone	1,126,944
4.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00011	Loss to govt due to non-use of economical and relevant item	894,797
5.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00025	Overpayment due to application of incorrect item	699,999
6.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00017	Overpayment due to incorrect rate	564,476
7.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00014	Overpayment due to incorrect rate	492,371
8.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00024	Overpayment due to application of incorrect item	467,006
9.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00012	Overpayment due to incorrect rate	445,296
10.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00019	Overpayment due to incorrect rate	396,869
11.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00027	Overpayment due to incorrect rate	366,912

Sr. No	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
12.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00015	Overpayment due to incorrect rate	200,431
13.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00020	Overpayment due to incorrect rate	190,433
14.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00021	Overpayment due to incorrect rate	183,355
15.	Directorate General Archaeology Punjab, Lahore	2022-23	2024-0000001342_F00018	Overpayment due to incorrect rate	178,292
Total					11,368,600

Annexure-66 (Audit Para No. 22.4.1)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00004	Non/Less recovery of old material	35,996,410
2.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00001	Overpayment due to incorrect rate	8,550,649
3.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00031	Overpayment due to incorrect rate	6,584,669
4.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00022	Overpayment due to incorrect rate	3,654,227
5.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00030	Overpayment due to incorrect rate	3,355,487
6.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00005	Overpayment due to incorrect rate	3,049,611
7.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00029	Overpayment due to incorrect rate	3,027,338
8.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00034	Overpayment due to incorrect rate	2,094,132
9.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00008	Overpayment due to incorrect rate	2,012,521
10.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00037	Overpayment due to non-reduction in rate	1,774,983
11.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00012	Overpayment due to incorrect rate	1,749,649
12.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00024	Overpayment due to incorrect rate	1,610,361
13.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00010	Non/Less recovery of old dismantled material	1,335,554
14.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00033	Overpayment due to incorrect rate	1,133,915

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
15.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00026	Overpayment due to incorrect rate	1,103,509
16.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00027	Overpayment due to incorrect rate	914,875
17.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00036	Loss to govt. due to payment for the item working platform with scaffolding Pipes	861,847
18.	PD, PMU Sports Board Punjab, Lahore	2022-23	2024-0000001347_F00007	Overpayment due to incorrect rate	760,016
Total					79,569,753

Annexure-67 (Thematic Audit Para No. 6.2.2.1)

Test Parameters of Ghee

Sr. No.	Test Parameters	Method/ Principle	Specifications	Unit of Measurement	Duration	Status
1	Physical Appearance	Pearson's (9 th Edition)	Should be Characteristic	—	5-10 minutes	Not Performed
2	Smell	Pearson's (9 th Edition)	Should be Characteristic	—	5-10 minutes	Not Performed
3	Insect Fragments	Pearson's (9 th Edition)	Should be Free from Insect Fragments	—	5-10 minutes	Not Performed
4	Extraneous Matter	Pearson's (9 th Edition)	Should be Free from Extraneous Matter	—	5-10 minutes	Not Performed
5	Ash	AOAC 923.03 (21 st Edition) (Equipment)	Not More Than 3.0	Percent	6-8 hours	Not Performed
6	Ash Insoluble in Dilute HCl	FSSAI MANUAL (Chemical + Equipment)	Not More Than 0.3	Percent	3 hours	Not Performed
7	Moisture	AOAC 925.10 (21 st Edition) (Equipment)	Not More Than 10.0	Percent	15-20 minutes	Performed
8	Acidity as Sulphuric Acid	FSSAI MANUAL (Chemical)	Not More Than 0.165	Percent	15-20 minutes	Performed
9	Added Coloring Matter	FSSAI, QTSF-IM#II, 2012 (Chemical)	Free From Added Coloring Matter	—	15-20 minutes	Performed

Test Parameters of Basin

Sr. No.	Test Parameters	Method/ Principle	Specifications	Unit of Measurement	Duration	Status
1	Refractive Index at 40 °C	AOAC-921.08 (21 st Edition) (Equipment)	Not Less Than 1.4580	---	15-20 minutes	Not Performed
2	Melting Point	AOAC-920.157 (21 st Edition) (Equipment)	35 ± 2	°C	24 hrs	Not Performed
3	Vitamin A	AOAC-2001.13 (21 st Edition) (Equipment)	Min. 33,000 Max. 45,000	IU/Kg	24 hrs	Not Performed
4	Moisture	AOCS-Ca 2c-25 (Equipment)	Not More Than 0.1	Percent	15-20 minutes	Performed
5	Acid Value	AOAC-940.28 (21 st Edition) (Chemical)	Not More Than 0.4	mg KOH/g	15-20 minutes	Performed
6	Peroxide Value	AOAC-965.33 (21 st Edition) (Chemical)	Not More Than 5.0	mEq of Oxygen/Kg Oil	15-20 minutes	Performed
	Rancidity (Kreis Test)	Pearson's (9 th Edition) (Chemical)	Below 1.5 R in one-inch cell on Iovibond scale	—	15-20 minutes	Performed

Test Parameters of Wheat Flour

Sr. No.	Test Parameters	Method/ Principle	Specifications	Unit of Measurement	Duration	Status
1	Physical Appearance	Pearson's (9 th Edition)	Should be Free from Insect and Fungus Infestation	—	5-10 minutes	Not Performed
2	Extraneous Matter	Pearson's (9 th Edition)	Should be Free From any Extraneous Matter	—	5-10 minutes	Not Performed
3	Color	FSSAI,QTSFAF-IM#II,2012	Should be Whitish to Light Brown	—	5-10 minutes	Not Performed
4	Total Ash	AOAC 923.03 (21 st Edition) (Equipment)	Not More Than 2.0	Percent	6-8 Hours	Not Performed
5	Ash Insoluble in Dilute HCl	FSSAI MANUAL (Chemical + Equipment)	Not More Than 0.1	Percent	3 Hours	Not Performed
6	Yeast	FAO 14/4 Chapter 19 (Chemical + Equipment)	Should be Less Than 500	CFU/g	5 days	Not Performed
7	Mold	FAO 14/4 Chapter 19 (Chemical + Equipment)	Should be Less Than 500	CFU/g	5 days	Not Performed
8	Moisture	AOAC 925.10 (21 st Edition) (Equipment)	Not More Than 13.5	Percent	15-20 minutes	Performed
9	Gluten	Pearson's (9 th Edition) (Equipment)	Not Less Than 8.0	Percent	15-20 minutes	Performed
10	Alcoholic Acidity as Sulphuric Acid	FSSAI MANUAL(Chemical)	Not More Than 0.18	Percent	15-20 minutes	Performed

Test Parameters of Rice

Sr. No.	Test Parameters	Method/ Principle	Specifications	Unit of Measurement	Duration	Status
1	Physical Appearance	Pearson's (9 th Edition)	Should be Characteristic		5 minutes	Not Performed
2	Moisture	AOAC 925.10 (21 st Edition) (Equipment)	Not More Than 13.0	Percent	15-20 minutes	Not Performed
3	Sound Grains	Pearson's (9 th Edition)	Should Not be Less Than 85	Percent	15-20 minutes	Not Performed
4	Foreign Matter	Pearson's (9 th Edition)	Not More Than 1.5	Percent	15-20 minutes	Not Performed
5	Foreign Food Grains	Pearson's (9 th Edition)	Not More Than 3.0	Percent	15-20 minutes	Not Performed
6	Broken Grains	Pearson's (9 th Edition)	Not More Than 4.0	Percent	15-20 minutes	Not Performed
7	Damaged /Shriveled Grains	Pearson's (9 th Edition)	Not More Than 0.5	Percent	15-20 minutes	Not Performed
8	Weevilled Grains	Pearson's (9 th Edition)	Not More Than 1.5	Percent	15-20 minutes	Not Performed
9	Chalky Grains	Pearson's (9 th Edition)	Not More Than 5.0	Percent	15-20 minutes	Not Performed
10	Paddy Grains	Pearson's (9 th Edition)	Not More Than 0.1	Percent	15-20 minutes	Not Performed
11	Undermilled/Red kernels	Pearson's (9 th Edition)	Not More Than 2.0	Percent	15-20 minutes	Not Performed
12	Discolored Seeds	Pearson's (9 th Edition)	Not More Than 6.0	Percent	15-20 minutes	Not Performed
13	Yeast	FAO 14/4 Chapter 19 (Chemical + Equipment)	Should be Less Than 1,000	CFU/g	5 Days	Not Performed
14	Mold	FAO 14/4 Chapter 19 (Chemical + Equipment)	Should be Less Than 1,000	CFU/g	5 Days	Not Performed

Sr. No.	Test Parameters	Method/ Principle	Specifications	Unit of Measurement	Duration	Status
15	Total Plate Count	FAO 14/4 Chapter 2 (Chemical + Equipment)	Should be Less Than 50,000	CFU/g	2 Days	Not Performed

Test Parameters of Sugar

Sr. No.	Test Parameters	Method/ Principle	Specifications	Unit of Measurement	Duration	Status
1	Appearance	Pearson's (9 th Edition)	Should be Characteristic	-	5-10 minutes	Not Performed
2	Extraneous Matter	Pearson's (9 th Edition)	Should be Free from Extraneous Matter	-	5-10 minutes	Not Performed
3	Moisture (Loss on Drying)	ICUMSA(Equipment)	Maximum 0.1	Percent	3-4 Hours	Not Performed
4	Conductivity Ash	ICUMSA(Equipment)	Maximum 0.04	Percent	2 Hours	Not Performed
5	Polarization	AOAC-925.46 (Equipment)	Minimum 99.7	Z	2-3 Hours	Not Performed

Details showing delays in issuing sample test reports

District	Delay in days				Grand Total
	0	1	2	3	
Faisalabad	3	25	32	2	62
Gujranwala	8	42			50
Lahore	1	32	24	5	62
Muzaffargarh		44	69	5	118
Rahim Yar Khan	3	28	8	2	41
Rawalpindi	19	48			67
Sheikhupura	2	15	8		25
Grand Total	36	234	141	14	425

Annexure-68 (Thematic Audit Para No. 6.2.3.3)

Details of beneficiaries matches in HR SAP data to whom food hampers delivered

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
1	3520015488457	منیر گل		مکان نمبر 11/9، محلہ چوہدری کا لونی المعروف مل والی گلی، لاہور کینٹ، ضلع لاہور	Lahore	Lahore Cantt	3,520,015,488,457	31760759	Munir Gul		PENSION CIVIL- (Lahore)
2	3520113601645	محمد اعجاز		مکان نمبر 7، گلی نمبر 4، محلہ یونس پورہ باغبانپورہ، لاہور کینٹ، ضلع لاہور	Lahore	Lahore Cantt	3,520,113,601,645	31681904	Muhammad Ejaz		PENSION CIVIL- (Lahore)
3	3520172621505	یونس مسیح		نور پورہ؟ ڈاک خانہ خاص؟ جلو؟ تحصیل لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	3,520,172,621,505	31673819	Younas Masih		PENSION CIVIL- (Lahore)
4	3520191171649	یونس مسیح		محلہ ماٹل کالونی 2 صادق سٹریٹ والٹن؟ لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	3,520,191,171,649	31652181	Younas Masih		PENSION CIVIL- (Lahore)
5	3520208175485	امیر حسن		سٹریٹ نمبر 11، محمدی سٹریٹ لالہ زار کالونی شاہدرہ، لاہور	Lahore	Lahore	3,520,208,175,485	31631325	Ameer Hassan		PENSION CIVIL- (Lahore)
6	3520221324116	نسیم اختر		مکان نمبر 30/G، محلہ جنگلات کالونی 108 راوی روڈ؟ لاہور	Lahore	Lahore	3,520,221,324,116	31704985	Muhammad Walayat		PENSION CIVIL- (Lahore)
7	3520224116093	امجد حسین		مکان نمبر 7، گلی نمبر 9 وارث سٹریٹ، محلہ الفتح چوک بابو صابو، لاہور، تحصیل لاہور سٹی، ضلع لاہور	Lahore	Lahore City	3,520,224,116,093	31686746	Amjad Hussain		PENSION CIVIL- (Lahore)
8	3520235976461	محمد شریف		مکان نمبر 24، گلی نمبر 3، محلہ C بلاک الفیصل ٹاؤن، لاہور، تحصیل لاہور سٹی، ضلع لاہور	Lahore	Lahore City	3,520,235,976,461	31899793	Muhammad Sharif		PENSION CIVIL- (Lahore)
9	3520227385628	خورشید بیگم		مکان نمبر 30، پبلی کوٹھی 60، محلہ تیزاب احاطہ چاہ میران، لاہور	Lahore	Lahore	3,520,227,385,628	31040275	M Hussain-Ud-Din	A.H.C.	PENSION CIVIL- (Lahore)
10	3410356419936	Nusrat Bibi	3078713118	Barki Pindh Lahore	Lahore	Lahore Cantt	3,410,356,419,936	31677199	Ali Abbas	A.W.I	PENSION CIVIL- (Lahore)
11	3810408355084	سلمیٰ کوثر		برکت کالونی ملتان روڈ، ڈاک خانہ خاص، چوہنگ، تحصیل رائیونڈ، ضلع لاہور	Lahore	Raiwind	3,810,408,355,084	31677200	Abbas Ahmed	A.W.I	PENSION CIVIL- (Lahore)
12	3520238601401	عابد حسین		مکان نمبر 1/A، سٹریٹ نمبر 10- بی، محلہ سید پور ملتان روڈ، لاہور	Lahore	Lahore	3,520,238,601,401	30074094	Abid Hussain	Accountant	PENSION CIVIL- (Lahore)
13	3460108467279	شاہد محمود عباسی		مکان نمبر 34-G، محلہ پی ایس آئی سی ایچ سوسائٹی؟ لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	3,460,108,467,279	32175849	Shahid Mahmood Abbasi	Accounts Clerk	Assistant Director L

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
14	3520113179937	محمد اسلام		مکان نمبر 22 گلی نمبر 3 محلہ حبیبہ کالونی مصطفیٰ آباد؟ لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	3,520,113,179,937	30046526	Muhammad Islam	Accounts Clerk	SUPD ENG MCHNL CIRCLE 1 & P DPT (LO4034)
15	3540407909343	-		گلی نمبر 3، محلہ فیصل پارک برکت ٹاؤن شاہدرہ، لاہور	Lahore	Lahore	3,540,407,909,343	30514812	Muhammad Arshad Ali	Accounts Clerk	PENSION CIVIL- (Lahore)
16	3520259398171	محمد اشرف خان		مکان نمبر 3/21، گلی/ محلہ منصور سٹریٹ کلفٹن کالونی، ڈاک خانہ وحدت کالونی، لاہور، تحصیل لاہور سٹی، ضلع لاہور	Lahore	Lahore City	3,520,259,398,171	31765339	Muhammad Ashraf	Accounts Officer	PENSION CIVIL- (Lahore)
17	3520275364893	مامون اقبال		مکان نمبر 4-1-1-A؟ محلہ احاطہ برکت علی رحیم روڈ مصری شاہ؟ لاہور	Lahore	Lahore	3,520,275,364,893	32101598	Mamoon Iqbal	Administrator	District Sports Officer Kasur
18	3520214846301	محمد صادق		بابا بلھے شاہ؟ ڈاک خانہ خاص؟ پانٹو کے؟ تحصیل لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	3,520,214,846,301	30048131	Mohammad Sadiq	Admn Office Coordinator	DY. REGR ACCTS LH HIGH CT L
19	3520228472875	رضوان اکبر		مکان نمبر 293؟ محلہ بلاک نمبر 14 سیکٹر بی ون ٹاؤن شپ؟ لاہور	Lahore	Lahore	3,520,228,472,875	31696081	Rizwan Akbar	Advertisement Officer	DG PUB RELATIONS GOP (LO4323)
20	3520228426222	-		مکان نمبر 76؟ محلہ عباس نگر شارع مرتضیٰ شاہدرہ؟ لاہور	Lahore	Lahore	3,520,228,426,222	31673500	Tajamal Hussain	Air Condition Operator	PENSION CIVIL- (Lahore)
21	3520214254045	سید محمد شہزاد بخاری		مکان نمبر 46؟ گلی نمبر 2؟ محلہ داتا نگر بادامی باغ؟ لاہور	Lahore	Lahore	3,520,214,254,045	31463675	Syed Shahzad Bukhari	Airconditioner Mechanic	KOT KHAWJA SAEED HOSP (LO5132)
22	3520210531405	محمد ادريس		مکان نمبر 26، سٹریٹ نمبر 24- ریاض سٹریٹ، محلہ صدیق پارک ٹیبو سلطان روڈ، لاہور	Lahore	Lahore	3,520,210,531,405	31418412	Muhammad Idrees	Alhamad	DIST & SESSION JUD LHR (LO4405)
23	3520116577889	شاہد رسول		مکان نمبر 2؟ گلی نمبر 20؟ محلہ نبی پورہ مغلیورہ؟ لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	3,520,116,577,889	30829292	Shahid Rasool	Animal Attendant	A.R.O V R RSH INST G.RD CANT (LO4303)
24	3520155150903	سید امجد حسین		گلی نمبر 1، محلہ زبیر بلاک دوگیچ ٹاؤن غازی روڈ، لاہور کینٹ، ضلع لاہور	Lahore	Lahore Cantt	3,520,155,150,903	30110662	Mr Amjad Hussain	Animal Attendant	A.R.O V R RSH INST G
25	3510125054361	محمد امجد محسن		ٹبہ پاچیاں، ڈاکخانہ خاص رائیونڈ روڈ، لاہور	Lahore	Lahore	3,510,125,054,361	30423089	Muhammad Amjad Muhsin	Arabic Teacher	H M H S NOTHE KHALSA
26	3130106934827	محمد سرفراز		مکان نمبر 3؟ گلی نمبر 22 نیو ڈاٹر کالونی؟ خان پور؟ ضلع رحیم یار خان	Rahim Yar Khan	Khanpur	3,130,106,934,827	32028374	Muhammad Sarfraz	A.I.Technician	Additional Director Livestock Rahim Yar
27	3130187242581	اختر رام		ڈاک خانہ خاص، چک نمبر 1/92- I، تحصیل خان پور، ضلع رحیم یار	Rahim Yar Khan	Khanpur	3,130,187,242,581	31713152	Akhtar Ram	A.I.Technician	Additional Director Livestock Rahim Yar

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
28	3130353462103	فرحان شرافت		خان کچی آبادی پل ابو ظہبی؟ڈاک خانہ خاص؟چک نمبر 56 پی؟تحصیل رحیم یار خان؟ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,353,462,103	32022430	Farhan Sharafat	A.I. Technician	Additional Director Livestock
29	3130421093699	محمد سلیم		بستی ملک مبارک؟ڈاک خانہ کوٹ فاضل؟سیدپور؟تحصیل صادق آباد؟ضلع رحیم یار خان	Rahim Yar Khan	Sadiqabad	3,130,421,093,699	31485918	Muhammad Saleem	A.S.I	SUPDT POLICE H/WAYS PETROLLING(PRO VL)
30	3130230608685	اللہ جواہا		بستی پنہوں؟ڈاک خانہ اللہ آباد؟گوٹھ ماہی؟تحصیل لیاقت پور؟ضلع رحیم یار خان	Rahim Yar Khan	Liaquat Pur	3,130,230,608,685	30942552	Allah Jawaya	Artificer	XEN Buildings Division (M&R)
31	3130420707457	محمد عبداللہ		محلہ عابد باغ؟ڈاک خانہ صادق آباد؟محمد مراد ماچھی؟تحصیل صادق آباد؟ضلع رحیم یار خان	Rahim Yar Khan	Sadiqabad	3,130,420,707,457	30851670	Muhammad Abdullah	Assistant	PR DEGRE COLLAGE SADIQABAD
32	3130139714119	وقار احمد		ڈاک خانہ خاص؟نواں کوٹ؟تحصیل خان پور؟ضلع رحیم یار خان	Rahim Yar Khan	Khanpur	3,130,139,714,119	32208301	Waqar Ahmad	Assistant Sister Tutor	Proejct Directore Gr
33	3130120077303	خدا بخش		محلہ تہتھاراں، خان پور، ضلع رحیم یار خان	Rahim Yar Khan	Khanpur	3,130,120,077,303	31243210	Khuda Buksh	Assistant Sub Inspector	DPO RAHIM YAR KHAN
34	3130323817403	عطاء اللہ خان		مکان نمبر 766، گلی/ محلہ نورے والی محلہ شیخان، رحیم یار خان، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,323,817,403	30842152	Atta Ullah Khan	Assistant Sub Inspector	SUPDT POLICE H/WAYS PETROLLING(PRO VL)
35	3130460064587	محمد ارشد		گلی/ محلہ بستی بدر دین، ڈاک خانہ شہباز پور، گڑھی بیلہ، تحصیل صادق آباد، ضلع رحیم یار خان	Rahim Yar Khan	Sadiqabad	3,130,460,064,587	31243211	Muhammad Arshad	Assistant Sub Inspector	DPO RAHIM YAR KHAN
36	3130209983026	Asma Sarwar	3017743824	Basti Sona Gasora Tehsil Liaquat Pur	Rahim Yar Khan	Liaquat Pur	3,130,209,983,026	31486342	Asma Sarwar	Aya	District Population Welfare Officer
37	3130220617330	خدیجہ نصرت		عزیز ٹاؤن، ڈاک خانہ خاص، جن پور، تحصیل لیاقت پور، ضلع رحیم یار خان	Rahim Yar Khan	Liaquat Pur	3,130,220,617,330	31425525	Khadija Nusrat	Aya	District Population Welfare Officer
38	3130220789066	رحیمہ عرف شمیم مائی		گلی/ محلہ بستی مہر غلام علی، ڈاک خانہ ترنڈہ محمد پناہ، غازی پور، تحصیل لیاقت پور، ضلع رحیم یار خان	Rahim Yar Khan	Liaquat Pur	3,130,220,789,066	31427449	Shamim Akhtar	Aya	District Population Welfare Officer
39	3130311533562	ثمینہ قاسم		مکان نمبر BIV 1482، گلی نمبر 01، چوک سوئی گیس، محلہ تھلی مہاتماں، رحیم یار خان، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,311,533,562	31913426	Samina Qasim	Aya	District Population Welfare Rahim Yar
40	3130323169890	ساجدہ پروین		محلہ نورے والی نئی آبادی مین	Rahim Yar Khan	Rahim Yar Khan	3,130,323,169,890	31428086	Sajida Perveen	Aya	District Population Welfare Officer

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
				روڈ، رحیم یار خان، ضلع رحیم یار خان							
41	3130336639440	یاسمین طالب		مکان نمبر 51، محلہ چک نمبر 111 پی شرقی، رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,336,639,440	31486200	Yasmin Talib	Aya	District Population Welfare Officer
42	3130345169922	ایگنس وکٹر		گلی/ محلہ نمبر 14 کرسچین کالونی جناح پارک، ڈاک خانہ سیٹلائٹ ٹاؤن، رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,345,169,922	30850974	Augnes Sharif	Aya	Family Health Clinic DHQ Hospital
43	3130354061444	نجمہ خاتون		مکان نمبر 132؟ گلی/ محلہ نمبر 4 عزیز آباد کالونی؟ رحیم یار خان؟ تحصیل رحیم یار خان؟ ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,354,061,444	30853506	Najma Khatoon	Aya	PR (W) COLLAGE RY KHAN
44	3130358762254	نبیلہ کرن		نیازی روڈ ، غفاری پاؤس، محلہ دستگیر کالونی نمبر 02، رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,358,762,254	31842738	Nabila Kim	Aya	District Population Welfare Rahim Yar
45	3130363921378	نصرت بشیر		نیو فیصل کالونی، ڈاک خانہ اقبال آباد، گوٹ میندی شاہ، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,363,921,378	31428925	Nusrat Bashir	Aya	District Population Welfare Officer
46	3130376732060	Nabeela Kousar	3057016889	Mohala Amanat Ali	Rahim Yar Khan	Rahim Yar Khan	3,130,376,732,060	31425502	Nabeela Kousar	Aya	District Population Welfare Officer
47	3130433874608	Sumaira Anjum	3053268996	chak 237chak p	Rahim Yar Khan	Sadiqabad	3,130,433,874,608	31913410	Summara Anjum	Aya	District Population Welfare Rahim Yar
48	3130105304817	محمد خالد	3097576016	Basti gul sherr po jijja abbasiyan khan	Rahim Yar Khan	Khanpur	3,130,105,304,817	31983775	Muhammad Khalid	Baildar	XEN Highways Maintenance & Repair
49	3130354265911	محمود حسن شاہ		مکان نمبر بائی وے کلب، کالونی 3، چوک؟ رحیم یار خان؟ ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	3,130,354,265,911	31480524	Mahmood Hassan	Baildar	XEN Highways Maintenance & Repair
50	3130248874291	مقصود احمد شاہ		محلہ پیر فیض احمد شاہ؟ ڈاک خانہ اللہ آباد؟ اللہ آباد؟ تحصیل لیاقت پور؟ ضلع رحیم یار خان	Rahim Yar Khan	Liaquat Pur	3,130,248,874,291	30942299	Maqsood Ahmad Shah Ahmed	Bailiff	SENIOR CIVIL JUDGE RY KHAN
51	3310421404441	عبداللطیف		ڈاک خانہ خاص؟ چک نمبر 65 گ ب مکند پور؟ تحصیل جڑانوالہ؟ ضلع فیصل آباد	Faisalabad	Jaranwala	3,310,420,000,000	31678812	Abdul Latif		PENSION CIVIL- (Lahore)
52	3310156942711	محمد حنیف		ڈاک خانہ خاص؟ چک نمبر 144 رب گھرتل کلاں؟ تحصیل چک جھمرہ؟ ضلع فیصل آباد	Faisalabad	Chak Jhumra	3,310,160,000,000	31036517	Mohd Hanif	A.S.I	PENSION CIVIL- (Lahore)
53	3310097419505	عامر رسول		مکان نمبر B-109، محلہ غلام	Faisalabad	Faisalabad City	3,310,100,000,000	30009026	Amir Rasool	Accountant	RURAL HEALTH CENTRE

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
				محمد آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد							
54	3310545317196	رشیدہ بی بی		ڈاک خانہ خاص، چک 221 گ ب بہنیاں، تحصیل سمندری، ضلع فیصل آباد	Faisalabad	Samundri	3,310,550,000,000	31887902	Noor Muhammad	Agri: Teacher	PENSION CIVIL- (FAIS)
55	3310433395943	محمد ندیم اصغر		ڈاک خانہ لنڈیانوالہ؟ چک 146 گ ب جھوک ہاشو؟ تحصیل جڑانوالہ؟ ضلع فیصل آباد	Faisalabad	Jaranwala	3,310,430,000,000	31715806	Muhammad Nadeem Asghar	Ahlmad	SENIOR CIVIL JUDGE FSD
56	3310043696492	زئیرہ گل		203 رب مانانوالہ؟ محلہ غوثیہ پارک؟ فیصل آباد؟ تحصیل فیصل آباد سٹی؟ ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,040,000,000	30020598	Zunara Gull	Arabic Teacher	PRINCIPAL GGHS 203/
57	3310217046254	شابدہ پروین		مکان نمبر p-670/F، محلہ گلستان کالونی، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,220,000,000	30023762	Mrs Shahida Parveen	Arabic Teacher	PENSION CIVIL- (FAIS)
58	3310410670939	محمد عامر ارشد		ڈاک خانہ خاص؟ چک 31 گ ب مانک؟ تحصیل جڑانوالہ؟ ضلع فیصل آباد	Faisalabad	Jaranwala	3,310,410,000,000	31879514	Muhammad Amir Arshad	Artificer	XEN.H-ABAD DIV L.C.C.W (EXECUTIVE) FSD
59	3310086673253	محمد منتر سنی		مکان نمبر p-54، گلی نمبر 1؟ اضافی آبادی غلام محمد آباد؟ محلہ رسول نگر؟ فیصل آباد؟ تحصیل فیصل آباد سٹی؟ ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,090,000,000	31922195	Muhammad Mudassar Sunny	Artificial Insemi Tech:	Additional Director Livestock
60	3310423509311	شابدہ اقبال		ڈاک خانہ خاص؟ چک 93 ر ب چٹی کلاں؟ تحصیل جڑانوالہ؟ ضلع فیصل آباد	Faisalabad	Jaranwala	3,310,420,000,000	31742923	Shahid Iqbal	Artificial Insemi Tech:	Additional Director Livestock Nankana
61	3310558241159	مجاہد منیر خان		ڈاک خانہ 136 گ ب؟ چک 372 گ ب کرتار پور؟ تحصیل سمندری؟ ضلع فیصل آباد	Faisalabad	Samundri	3,310,560,000,000	31869112	Mujahid Munir Khan	Artificial Insemi Tech:	Additional Director Livestock Nankana
62	3310007835839	محمد زاہد		مکان نمبر p-678؟ گلی نمبر بی۔ 9؟ محلہ نگہیان پورہ؟ فیصل آباد؟ تحصیل فیصل آباد سٹی؟ ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,010,000,000	30829251	Muhammad Zahid	Assistant	DIST.MONITORING OFFICER, FAISALABAD.AIS A
63	3310010084859	تاج دین		ڈاک خانہ چک نمبر 78 گ ب، چک نمبر 82 گ ب، تحصیل فیصل آباد، ضلع فیصل آباد	Faisalabad	Faisalabad	3,310,010,000,000	31827232	Taj Din	Assistant	PENSION CIVIL- (FAIS)
64	3310022423517	قاسم علی		ڈاک خانہ خاص، چک 088 گ ب ارور، تحصیل فیصل آباد صدر، ضلع فیصل آباد	Faisalabad	Faisalabad Sadar	3,310,020,000,000	30028604	Mr Qasim Ali	Assistant	PENSION CIVIL- (FAIS)
65	3310036745589	فیض رسول		مکان نمبر 33، گلی/ محلہ	Faisalabad	Faisalabad	3,310,040,000,000	30011708	Faiz-Rasool	Assistant	DIR PUBLIC

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
				نمبر 27، عیذا للہ پور، فیصل آباد							RELATIONS FSD
66	3310059277097	ارشاد احمد پرویز		مکان نمبر 328، گلی نمبر 2، محلہ مظفر کالونی، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,060,000,000	31828668	Irshad Ahmad	Assistant	PENSION CIVIL-(FAIS)
67	3310217997943	محمد انور		مکان نمبر 9/3، گلی نمبر 6، محلہ رحیم ٹاؤن، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,220,000,000	31194443	Muhammad Anwar	Assistant	PENSION CIVIL-(FAIS)
68	3310420594438	پروین اختر		گلی نمبر 3، محلہ بلال گنج، جڑانوالہ، ضلع فیصل آباد	Faisalabad	Jaranwala	3,310,420,000,000	31300953	Asghar Ali	Assistant	PENSION CIVIL-(TOBA TEK SINGH)
69	3310588065775	محمد صدیق		مکان نمبر پی-47، گلی نمبر 3، محلہ اشرف آباد مہدی ٹاؤن، سمندری، ضلع فیصل آباد	Faisalabad	Samundri	3,310,590,000,000	31301662	Muhammad Saddique	Assistant	PENSION CIVIL-(TOBA TEK SINGH)
70	3310094825324	سحر سرفراز		گلی نمبر 7، نژوالہ روڈ، محلہ ولی پورہ، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	3,310,090,000,000	32174884	Sehar Sarfraz	Assistant Director	Assistant Director L
71	3310425814433	Muhammad		NULL	Faisalabad	Jaranwala	3,310,430,000,000	31980261	Muhammad Aslam F-8986	Assistant Operator	PENSION CIVIL-(SHEI)
72	3310599910713	احسان الحق		ڈاک خانہ خاص، چک 474 گ ب پٹیالہ، تحصیل سمندری، ضلع فیصل آباد	Faisalabad	Samundri	3,310,600,000,000	30539321	Ihsan ul Haque	Assistant Sub Inspector	DISTRICT POLICE OFFICER OKARA
73	3310008164651	محمد رمضان		سرشمیر روڈ، ڈاک خانہ خاص، چک نمبر 84 ج ب، تحصیل/ضلع فیصل آباد	Faisalabad	Faisalabad	3,310,010,000,000	30000027	Muhammad Ramzan	Asst. Sub Inspector Police	CITY POLICE OFFICER FSD
74	3310030482843	نوید احمد		آبادی بڈھا سنگھ، ڈاک خانہ خاص، چک 271 ر ب گھینڈ والا مگر سنگھ، تحصیل فیصل آباد صدر، ضلع فیصل آباد	Faisalabad	Faisalabad Sadar	3,310,030,000,000	31660053	Naveed Ahmad	Asst. Sub Inspector Police	CITY POLICE OFFICER FSD
75	3310031402407	محمد علی جواد		شمالی، ڈاک خانہ خاص، چک نمبر 29 ج ب ساتھی والا، تحصیل فیصل آباد صدر، ضلع فیصل آباد	Faisalabad	Faisalabad Sadar	3,310,030,000,000	30549124	Muhammad Ali Jawad-5504	Asst. Sub Inspector Police	CITY POLICE OFFICER FSD
76	3740593311141	محمد ریاض		مکان نمبر SA-557/19؟ سٹریٹ نمبر 13؟ محلہ صادق آباد سروس روڈ؟ راولپنڈی	Rawalpindi	Rawalpindi	3,740,593,311,141	30242335	Muhammad Riaz	Accountant	Govt. College of Commerce Rawalpindi
77	3740504790193	ارشاد محمود		گلی/محلہ نئی آبادی صادق ٹاؤن اٹیالہ روڈ، راولپنڈی	Rawalpindi	Rawalpindi	3,740,504,790,193	31669372	Arshad Mehmood	Accounts Clerk	PENSION CIVIL-(CHAK)
78	3740164824208	مقبول بیگم		رحمن آباد، ڈاک خانہ خاص، منہ کسوال؟ تحصیل گوجر خان، ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,164,824,208	31859926	Nazar Hussain	Admin Officer Conducting	PENSION CIVIL-(RAWA)
79	3740175566140	نذیر بیگم		ڈاک خانہ خاص، کوری	Rawalpindi	Gujar Khan	3,740,175,566,140	31842685	Allah Ditta	Admin Officer	PENSION CIVIL-

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
				دولال، تحصیل گوجر خان، ضلع راولپنڈی						Conducting	(RAWA)
80	3740113964035	حاجی مشتاق احمد		محلہ شاہین آباد بڑکی جدید وارڈ نمبر 3، گوجر خان، ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,113,964,035	31790713	Mushtaq Ahmed	Admn Officer	PENSION CIVIL- (RAWA)
81	3740571022225	-		مکان نمبر R-568؟ گلی نمبر 8؟ محلہ الہ آباد، ویسٹریج 3؟ راولپنڈی کینٹ؟ تحصیل/ضلع راولپنڈی	Rawalpindi	Rawalpindi	3,740,571,022,225	31530940	Muhammad Yousaf	Ahlmad	SR. CIVIL JUDGE.RWP-PRVL DEPT.
82	3740140271961	ثاقب لطیف		رومٹ ڈاکخانہ خاص؟ گوجر خان؟ ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,140,271,961	31704045	Saqib Latif	Ahlmad-Ii	SR. CIVIL JUDGE.RWP-PRVL DEPT.
83	3740141849729	مندر عباس		ڈاک خانہ خاص؟ سید؟ تحصیل گوجر خان؟ ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,141,849,729	31703766	Mudassir Abass	Ahlmad-Ii	SR. CIVIL JUDGE.RWP-PRVL DEPT.
84	3740522310549	محمد شکیل		مکان نمبر L-250؟ گلی نمبر 2- اے؟ محلہ قاسم آباد؟ راولپنڈی	Rawalpindi	Rawalpindi	3,740,522,310,549	30255888	Muhammad Shakeel Qureshi	Alhamad	SR. CIVIL JUDGE.RWP-PRVL DEPT.
85	3740114237304	طاہرہ جبین		ڈاک خانہ سسرال؟ بوکڑہ؟ تحصیل گوجر خان؟ ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,114,237,304	30258548	Tahira Jabeen	Arabic Teacher	PENSION CIVIL- (RAWA)
86	3740236559803	عابد حسین		محلہ اڑہ فاروق کالونی؟ کیوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	3,740,236,559,803	30249004	ABID Hussain	Arabic Teacher	HM GHS SALGRAN KAHUT
87	3740543905131	ملک غلام مصطفیٰ		مکان نمبر A-10/170؟ محلہ مسجد نور ڈھوک سیدان ٹینچ بھاتہ؟ راولپنڈی کینٹ؟ تحصیل/ضلع راولپنڈی	Rawalpindi	Rawalpindi	3,740,543,905,131	30252678	Razia Begum	Arabic Teacher	PENSION CIVIL- (RAWA)
88	3310534562653	محمد انور		مکان نمبر NA-286؟ محلہ نیو ملپور سیونٹھ روڈ؟ راولپنڈی	Rawalpindi	Rawalpindi	3,310,534,562,653	30242375	Muhammad Anwar	Assistant	Divisional Directorate of Elementary
89	3740506761823	محمد علی		مکان نمبر A-21؟ سٹریٹ نمبر 2/7؟ محلہ مسجد نور مصریال روڈ ڈھوک سیدان؟ راولپنڈی کینٹ؟ تحصیل/ضلع راولپنڈی	Rawalpindi	Rawalpindi	3,740,506,761,823	30247777	Muhammad Ali	Assistant	Collector of the District (Rawalpindi)
90	3740640207049	وقاص احمد		مکان نمبر S-1/103؟ محلہ ماجد شہید کالونی ایچ آئی ٹی؟ ٹیکسلا؟ ضلع راولپنڈی	Rawalpindi	Taxila	3,740,640,207,049	32072242	Waqas Ahmed	Assistant	CEO DHA Rwp
91	3720314799683	آصف محمود		سٹریٹ نمبر 1؟ مورگاہ نزد حاجی مسکین مسجد؟ راولپنڈی	Rawalpindi	Rawalpindi	3,720,314,799,683	30696454	Asif Mehmood	Assistant Sub Inspector	DDO. CITY POLICE OFFICE, RAWALPINDI
92	3740102877951	محمد الیاس		حامد جھنگی ڈاکخانہ خاص، گوجر خان، ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,102,877,951	31020265	Muhammad Ilyas	Assistant Sub Inspector	DDO. CITY POLICE OFFICE, RAWALPINDI
93	3740114197265	وسیم اختر		ڈاک خانہ خاص، ٹائوین، تحصیل گوجر خان، ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,114,197,265	31110253	Waseem Akhtar	Assistant Sub Inspector	DDO. CITY POLICE OFFICE, RAWALPINDI

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	CNIC matched in HR Data	Personal No.	Name	Designation	Department
94	3740114380701	قاضی محمد سرور		موبڑہ خیرو ڈاکخانہ ٹانویں تحصیل، گوجر خان، ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,114,380,701	31658474	Muhammad Sarwar	Assistant Sub Inspector	PENSION CIVIL-(RAWA)
95	3740151924689	عبدالرحمن		ڈاک خانہ کلیام اعوان، قطب فیروزال، تحصیل گوجر خان، ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,151,924,689	31653699	Abdul Rehman	Assistant Sub Inspector	DDO. CITY POLICE OFFICE, RAWALPINDI
96	3740162765479	عبدالمجید		تنہیہ کلیال ڈاکخانہ برنال؟ گوجر خان؟ ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,162,765,479	31624868	Abdul Majid	Assistant Sub Inspector	BTN.CMDR.POL CNST.RWP-PRVL DEPT.
97	3740192022563	محمد سفیر		نئی آبادی؟ ڈاک خانہ بیول؟ دھمیل؟ تحصیل گوجر خان؟ ضلع راولپنڈی	Rawalpindi	Gujar Khan	3,740,192,022,563	30254860	Muhammad Safeer	Assistant Sub Inspector	DDO. CITY POLICE OFFICE, RAWALPINDI
98	3740210136101	عمران احمد		ڈاک خانہ خاص؟ اراضی وانڈی؟ تحصیل کار سیدان؟ ضلع راولپنڈی	Rawalpindi	Kallar Syedan	3,740,210,136,101	31012951	Imran Ahmed	Assistant Sub Inspector	DY COM POL CLG SIHALA-PRVL DEPT
99	3740290320837	نبیل جاوید		مکان نمبر E-500/A، محلہ نیا، کپوٹہ، ضلع راولپنڈی	Rawalpindi	Kahuta	3,740,290,320,837	30735760	Nabeel Javeed	Assistant Sub Inspector	DDO. CITY POLICE OFFICE, RAWALPINDI
100	3740504678911	عقیل احمد		ڈاک خانہ ساگری؟ رمیل؟ تحصیل راولپنڈی؟ ضلع راولپنڈی	Rawalpindi	Rawalpindi	3,740,504,678,911	31055884	Aqeel Ahmed	Assistant Sub Inspector	BTN.CMDR.POL CNST.RWP-PRVL DEPT.

Detailed annexure pertaining to complete HR data and matched cases placed in Google drive for reference;

1. <https://docs.google.com/spreadsheets/d/1orS3dymWvkvVcaqWPobb8Dgu77yekd-Z/edit?usp=sharing&ouid=114034404652437325259&rtpof=true&sd=true>
2. <https://docs.google.com/spreadsheets/d/1LxbsJI4JMnGeRwhHGXm3XKuW3Dz71 - p/edit?usp=sharing&ouid=114034404652437325259&rtpof=true&sd=true>

A sample of beneficiaries was taken which revealed the following results

Sample of Beneficiaries Found in SAP Data as Govt. Servants/Pensioners who confirmed they have received food hampers.						
Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil
1	3520116455453	ریاست علی	03039116371	House # 70 c street no 1 a mohallaha istqalal sahowari lahore cannt	Lahore	Lahore Cantt
2	7120170010487	سعيدالله خان	03214880779	Chungi amae sadhu gulshan colony Lahore.	Lahore	Model Town
3	3520161588340	حنا بی بی	03104903734	Lahore	Lahore	Lahore City
4	3520120173244	Muqadas Awan	03048496656	Bisti manwan p/o minwan	Lahore	Shalimar
5	3520246636317	لیاقت علی	03224480907	House no 5 temour street rawan abadi shah kamal road lhr	Lahore	Model Town
6	3520014156755	محمد اکرم	03004541608	Muhalla dogran wala chungg multan road lahore	Lahore	Lahore City
7	3510242896281	امجد علی زکی	03231662961	Mohallah Ward no 9 Khana Nahu Lahore	Lahore	Model Town
8	3640126423105	عبدالله خان	03490863565	Hurbans pura nawaab pura manawaan lahore	Lahore	Shalimar
9	3520223057647	محمد ندیم	03074328026	Lahore. soodewaal st no 28 house no 19	Lahore	Lahore City
10	3520220024571	محمد امین	03209783476	Main bazar ghorey shah lahore	Lahore	Shalimar

Sample of Beneficiaries Found in SAP Data as Govt. Servants/Pensioners and who confirmed they have received food hampers.									
CNIC	Name	Mobile	Address	District	Tehsil	Personal No.	Name	Designation	Department
3130222455469	ارشاد علی	03273232319	mohalla ghousia colony liaquat pur	Rahim Yar Khan	Liaquat Pur	31012105	Arshad Ali	Laboratory Attendant	Pr Degre Collage Liaquatpur
3130367712501	سید اطہر حسن گیلانی	03007313396	chak no 225 p Rahim yar khan	Rahim Yar Khan	Rahim Yar Khan	32160692	Syed Athar Hassan Gilani	Secretary Union Council	Ast.Dr. Fin For Dir.
3130419733139	ملک نذیر احمد	03047064093	basti motha	Rahim Yar Khan	Sadiqabad	31021369	Nazer Ahmad	Cattle Attendant	Additional Director Livestock Rahim Yar
3130357484093	عبدن افتخار	03077041122	Basti Chachar Sikander Chachar	Rahim Yar Khan	Sadiqabad	31629616	Adnan Iftikhar	Emergency Medical Tech.	Punjab Emergency Service
3130330174353	رانا نبیل علی خاں	03003435347	bhong teshil sadiqabad district rahim yar khan	Rahim Yar Khan	Sadiqabad	31486130	Nabeel Ali Khan	F W Assistant (Male)	District Population Welfare Officer
3130202688193	muhammad ahmed hashmi	03138605033	mohallah qazi word 1	Rahim Yar Khan	Liaquat Pur	30844466	Muhammad Ahmad	Field Assistant	Assistant Director Agriculture
3130271359419	سید سعد رسول شاہ	03126926907	Chak No 077/NP Rahim ya Khab	Rahim Yar Khan	Rahim Yar Khan	31446479	Saad Rasool	Food Gain Supervisor	Distt Food Controller Ryk
3130114731763	manzoor hussain	03063118807	Hedri Kaloni Post office Fatah pur kmal Tehseel Khan pur District Raheem Yaar Khan	Rahim Yar Khan	Khanpur	30931895	Manzoor Hussain	Laboratory Attendant	Pr Tarqi Taleem Dc Khanpur
3130222455469	ارشاد علی	03273232319	mohalla ghousia colony liaquat pur	Rahim Yar Khan	Liaquat Pur	31012105	Arshad Ali	Laboratory Attendant	Pr Degre Collage Liaquatpur
3130337266983	muhammad ahmad	03075091897	Mohala Satellite Town	Rahim Yar Khan	Rahim Yar Khan	31832835	Muhammad Ahmad	Constable	Supdt Of Plc Telecom Pb Lhr (Lo4090)

Further, following beneficiaries confirmed that they are not BISP beneficiaries. This indicates another reason for their ineligibility as only BISP beneficiaries were eligible for food hampers. Sample of such beneficiaries is given below:

Sample of beneficiaries (Government servants) who confirmed that they are not BISP beneficiaries

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	Are You a BISP beneficiary
1	3520116455453	ریاست علی	03039116371	house # 70 c street no 1 a mohallaha istqalal sahowari lahore cannt	Lahore	Lahore Cantt	No.
5	3520246636317	لیاقت علی	03224480907	house no 5 temour street rawan abadi shah kamal road lhr	Lahore	Model Town	No
6	3520014156755	محمد اکرم	03004541608	muhalla dogran wala chungg multan road lahore	Lahore	Lahore City	No
7	3510242896281	امجد علی زکی	03231662961	mohallah Ward no 9 Khana Nahu Lahore	Lahore	Model Town	No
9	3520223057647	محمد ندیم	03074328026	Lahore. soodewaal st no 28 house no 19	Lahore	Lahore City	Newly registered

Sample of beneficiaries (other than government servants) who confirmed that they are not BISP beneficiaries (RYK)

Sr. No	CNIC	Name	Mobile	Address	Tehsil	District	Food Hampers delivered or not?
1	3130301865920	rahat kousar	03027630134	chak no 126p	Rahim Yar Khan	Rahim Yar Khan	No
2	3130469334424	شبانہ ظفر	03007820511	Chak No 126 p	Rahim Yar Khan	Rahim Yar Khan	No
3	3130323585089	NOOR MUHAMMAD	03041336129	Chak 125/P Chak 129/P T/D Rahim Yar Khan	Rahim Yar Khan	Rahim Yar Khan	No
4	3130390403458	azizan mai	03006756029	chak no 135p	Rahim Yar Khan	Rahim Yar Khan	No
5	3130354785153	عبداللطيف	03054295926	Chak no 140p	Rahim Yar Khan	Rahim Yar Khan	No

Details of Beneficiaries found in SAP HR Data who confirmed that they are not BISP beneficiaries

CNIC	Name	Mobile	Address	District	Tehsil	Personal No.	Name	Designation	Department	Registered in BISP
3130222455469	ارشاد علی	03273232319	mohalla ghousia colony liaquat pur	Rahim Yar Khan	Liaquat Pur	31012105	Arshad Ali	Laboratory Attendant	PR Degree Collage Liaquatpur	No
3130367712501	سید اطہر حسن گیلانی	03007313396	chak no 225 p Rahim yar khan	Rahim Yar Khan	Rahim Yar Khan	32160692	Syed Athar Hassan Gilani	Secretary Union Council	Ast.Dr. Fin for Dir.	No
3130419733139	ملک نذیر احمد	03047064093	basti motha	Rahim Yar Khan	Sadiqabad	31021369	Nazer Ahmad	Cattle Attendant	Additional Director Livestock Rahim Yar	No
3130357484093	عدنان افتخار	03077041122	Basti Chachar Sikander Chachar	Rahim Yar Khan	Sadiqabad	31629616	Adnan Iftikhar	Emergency Medical Tech.	Punjab Emergency Service	No
3130330174353	رانا نبیل علی خاں	03003435347	bhong teshil sadiqabad district rahim yar khan	Rahim Yar Khan	Sadiqabad	31486130	Nabeel Ali Khan	F W Assistant (Male)	District Population Welfare Officer	No
3130202688193	muhammad ahmed hashmi	03138605033	mohallah qazi word 1	Rahim Yar Khan	Liaquat Pur	30844466	Muhammad Ahmad	Field Assistant	Assistant Director Agriculture	
3130271359419	سید سعد رسول شاہ	03126926907	Chak No 077/NP Rahim ya Khab	Rahim Yar Khan	Rahim Yar Khan	31446479	Saad Rasool	Food Gain Supervisor	Distt Food Controlar RYK	
3130114731763	manzoor hussain	03063118807	Hedri Kaloni Post office Fatah pur kmal Tehseel Khan pur District Raheem Yaar Khan	Rahim Yar Khan	Khanpur	30931895	Manzoor Hussain	Laboratory Attendant	Pr Tarqi Taleem Dc Khanpur	No
3130222455469	ارشاد علی	03273232319	mohalla ghousia colony liaquat pur	Rahim Yar Khan	Liaquat Pur	31012105	Arshad Ali	Laboratory Attendant	Pr Degre Collage Liaquatpur	
3130337266983	muhammad ahmad	03075091897	Mohala Satellite Town	Rahim Yar Khan	Rahim Yar Khan	31832835	Muhammad Ahmad	Constable	Supdt Of Plc Telecom Pb Lhr (LO4090)	No

Annexure-69 (Thematic Audit Para No. 6.2.3.4)

Detail of beneficiaries with missing mobile numbers

Sr. No.	CNIC	Name	Address	District	Tehsil	Received Date
1	3520228319597	وقاص الیاس	مکان نمبر 47، سٹریٹ نمبر 2، محلہ کچی ابادی غریب نگر شاہدرہ، لاہور	Lahore	Lahore	23-03-2024 03:16 PM
2	3540116783764	نگیت خاں	سٹریٹ نمبر 11؟ محلہ قریشیاں جیا موسیٰ شاہدرہ؟ لاہور	Lahore	Lahore	23-03-2024 02:48 PM
3	3840304490709	علی کامران	مکان نمبر 65، گلی نمبر 3، بادامی باغ، محلہ صدیقہ کالونی، لاہور	Lahore	Lahore	23-03-2024 02:12 PM
4	3520275061957	اسلم	مکان نمبر 6، گلی نمبر 6، محلہ اسلام نگر شاہدرہ، لاہور، تحصیل لاہور سٹی، ضلع لاہور	Lahore	Lahore City	23-03-2024 01:54 PM
5	3520224018207	جمیل احمد	مکان نمبر 14، سٹریٹ نمبر 28، محلہ عزیز کالونی شاہدرہ، لاہور	Lahore	Lahore	23-03-2024 01:46 PM
6	3520223576617	میان شہزاد احمد	مکان نمبر 5، گلی نمبر 10، محلہ نزد سول ہسپتال شاہدرہ ٹاؤن، لاہور	Lahore	Lahore	23-03-2024 01:33 PM
7	3520267984832	رفعت شہیر محمد	سٹریٹ نمبر 18، محلہ رحمت کالونی ونڈالہ روڈ شاہدرہ، لاہور	Lahore	Lahore	23-03-2024 01:29 PM
8	3520287800989	وحید صدیق	مکان نمبر 6، سٹریٹ نمبر 1، محلہ محمدی چوک لاجپٹ روڈ شاہدرہ، لاہور	Lahore	Lahore	23-03-2024 12:51 PM
9	3520240377244	اقبال بیگم	مکان نمبر 5، محلہ کچی ابادی لنک روڈ بادامی باغ، لاہور، تحصیل لاہور سٹی، ضلع لاہور	Lahore	Lahore City	23-03-2024 12:47 PM
10	3520287542393	محمد نصیر	مکان نمبر 91-A؟ گلی نمبر 20؟ محلہ نیو ملک پارک پھگت پورہ؟ لاہور	Lahore	Lahore	23-03-2024 12:41 PM
11	3520202432787	محمد امین	مکان نمبر D-945، گلی پشاوریاں، محلہ بازار سوتر منڈی لوہاری گیٹ، لاہور، تحصیل لاہور سٹی، ضلع لاہور	Lahore	Lahore City	23-03-2024 12:11 PM
12	3520248797298	نسیم مقبول	مکان نمبر C-30؟ گلی نمبر 19؟ لوہے والی پلی؟ محلہ قذافی کالونی بادامی باغ؟ لاہور؟ تحصیل لاہور سٹی؟ ضلع لاہور	Lahore	Lahore City	23-03-2024 12:08 PM
13	3520248243211	عبدالغفور	مکان نمبر C-30، سٹریٹ نمبر 19، محلہ قذافی کالونی بادامی باغ، لاہور	Lahore	Lahore	23-03-2024 12:07 PM
14	3520223661314	اسیہ بانو	مکان نمبر 8، سٹریٹ نمبر 45، محلہ اسلام پورہ ماچس فیکٹری شاہدرہ، لاہور	Lahore	Lahore	22-03-2024 05:29 PM
15	3540192528247	انیق زاہد	مکان نمبر 14؟ سٹریٹ نمبر 7؟ محلہ کوٹ خواجہ سعید باغیانپورہ؟ لاہور کینٹ؟ ضلع لاہور	Lahore	Lahore Cantt	22-03-2024 05:14 PM
16	3520223249189	محمد شہزاد عابد	مکان نمبر 6؟ سٹریٹ نمبر 11؟ محلہ مسلم پارک شاہدرہ ٹاؤن؟ لاہور	Lahore	Lahore	22-03-2024 04:56 PM
17	3520014314625	محمد شاہد فاروق	مکان نمبر 3، سٹریٹ نمبر 3، محلہ جہانگیر پارک شاہدرہ، لاہور	Lahore	Lahore	22-03-2024 04:55 PM
18	3540506955876	حلیمہ آصف	کالا خطائی روڈ شاہدرہ؟ محلہ جاوید پارک؟ لاہور	Lahore	Lahore	22-03-2024 04:42 PM

Sr. No.	CNIC	Name	Address	District	Tehsil	Received Date
19	3520294606272	عائشہ امین	مکان نمبر 1، سٹریٹ نمبر 7، لاجپٹ نگر روڈ مین بازار، لاہور	Lahore	Lahore	22-03-2024 04:40 PM
20	3520290719741	محمد سعید	محلہ بوٹا پارک محمود شہید روڈ شاہدرہ؟ لاہور	Lahore	Lahore	22-03-2024 04:40 PM
21	3110427644925	عبدالشکور	فلٹ نمبر 5، سٹریٹ نمبر 1، محلہ کشمیر پارک شاہدرہ، لاہور	Lahore	Lahore	22-03-2024 04:39 PM
22	3520222312632	گلشن اکرم	مکان نمبر 9؟ سٹریٹ نمبر 2؟ محلہ کوٹ شہاب الدین شاہدرہ؟ لاہور	Lahore	Lahore	22-03-2024 04:39 PM
23	3520227954358	کرن اظہر	نزد سوئی گیس چوک؟ محلہ مصطفیٰ آباد لاجپٹ روڈ شاہدرہ ٹاؤن؟ لاہور	Lahore	Lahore	22-03-2024 04:37 PM
24	3520262357417	امتیاز علی	سٹریٹ نمبر 13، نئی آبادی، محلہ مصطفیٰ آباد لاجپٹ روڈ شاہدرہ، لاہور	Lahore	Lahore	22-03-2024 04:37 PM
25	3540507449272	سحر نذیر	مکان نمبر a-343؟ رائیوٹ روڈ؟ محلہ شیر شاہ کالونی؟ لاہور	Lahore	Lahore	22-03-2024 04:36 PM
26	3130390452819	فدا حسین	ڈاک خانہ چک نمبر 56 پی؟ چک نمبر 55 پی؟ تحصیل رحیم یار خان؟ ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	26-03-2024 06:03 PM
27	3130312210625	سجاد حیدر	مکان نمبر 60، ڈاکخانہ چک نمبر 56 پی، محلہ ابوظہبی کالونی نمبر 3، رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	26-03-2024 10:29 AM
28	3130132761053	-	ڈاک خانہ خاص؟ چک نمبر/045 پی؟ تحصیل خان پور؟ ضلع رحیم یار خان	Rahim Yar Khan	Khanpur	26-03-2024 10:28 AM
29	3130312391570	اسیہ بانو	مکان نمبر 1088، سٹریٹ نمبر 3، محلہ بغداد کالونی، رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	23-03-2024 08:46 AM
30	3130323500712	نسرین کنول	گلی/ محلہ اجمیری ٹاؤن چاہ مکھی والہ، رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	23-03-2024 08:46 AM
31	3130353081147	-	ڈاک خانہ چک نمبر 125 پی، چک نمبر 129 پی، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	23-03-2024 08:44 AM
32	3130305141218	-	ڈاک خانہ چک نمبر 94 پی، چک نمبر 95 پی، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	23-03-2024 08:44 AM
33	3130322316547	غلام حسن	محلہ اڈا گلبرگ؟ رحیم یار خان؟ ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	23-03-2024 08:43 AM
34	3130381581763	کمال حمید	ڈاک خانہ چک 125 پی، چک 129 پی، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:22 PM
35	3130323884345	لعل	ڈاک خانہ چک نمبر 125 پی؟ چک نمبر 129 پی؟ تحصیل رحیم یار خان؟ ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:10 PM
36	3130363716005	بلوچا	چک نمبر 1/266-ا، ڈاک خانہ خاص، جیٹھہ بہتہ، تحصیل خان پور، ضلع رحیم یار خان	Rahim Yar Khan	Khanpur	17-03-2024 05:10 PM
37	3130383735965	حاجی سمار	ڈاک خانہ چک نمبر 120 پی، ٹلے والہ، تحصیل رحیم یار خان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:09 PM
38	3130475688401	محمد امین	چک نمبر 169 پی؟ محلہ تہ ظاہر پیر؟ صادق آباد؟ ضلع رحیم یار خان	Rahim Yar Khan	Sadiqabad	17-03-2024 05:08 PM
39	3130335096715	غلام اسحاق	ڈاک خانہ چک نمبر 125 پی؟ چک نمبر 129 پی؟ تحصیل رحیم یار خان؟ ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:07 PM
40	4110240364477	غلام حبیب خان	ڈاک خانہ چک نمبر 125 پی؟ چک نمبر 129 پی؟ تحصیل رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:06 PM

Sr. No.	CNIC	Name	Address	District	Tehsil	Received Date
			پارخان؟ضلع رحیم یار خان			
41	3130377181184	سائقہ بی بی	ڈاک خانہ چک نمبر 125 پی؟تحصیل رحیم یارخان؟ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:04 PM
42	3130326191144	بی بی رخسانہ	ڈاک خانہ چک نمبر 141 پی، چک نمبر 129 پی، تحصیل رحیم یارخان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 05:03 PM
43	3130346641552	ارشاد بی بی	ڈاک خانہ چک نمبر 125 پی، چک نمبر 127 پی، تحصیل رحیم یارخان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 04:55 PM
44	3130378879108	گلناز بی بی	ڈاک خانہ چک نمبر 125 پی؟چک نمبر 129 پی؟تحصیل رحیم یارخان؟ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 04:48 PM
45	3130375780185	محمد آصف	ڈاک خانہ چک نمبر 125 پی، چک نمبر 127 پی، تحصیل رحیم یارخان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 02:49 PM
46	3130305560161	ریحان ادیس	ڈاک خانہ چک نمبر 125 پی، چک نمبر 127 پی، تحصیل رحیم یارخان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 02:48 PM
47	3130303972057	مچھرو جی	ڈاک خانہ اندم صحابہ؟چک نمبر 145 پی؟تحصیل صادق آباد؟ضلع رحیم یار خان	Rahim Yar Khan	Sadiqabad	17-03-2024 02:18 PM
48	3130114702330	سکینہ بی بی	ڈاک خانہ جیٹھ بہہ؟چک نمبر 001 پی؟تحصیل خان پور؟ضلع رحیم یار خان	Rahim Yar Khan	Khanpur	17-03-2024 02:15 PM
49	3130434322256	حسینہ	ڈاک خانہ چک نمبر 125 پی؟چک نمبر 127 پی؟تحصیل رحیم یارخان؟ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 02:12 PM
50	3130330995327	رانا جی	ڈاک خانہ چک نمبر 136 پی، چک نمبر 138 پی، تحصیل رحیم یارخان، ضلع رحیم یار خان	Rahim Yar Khan	Rahim Yar Khan	17-03-2024 02:11 PM
51	3310094673923	زابد حسین	مکان نمبر 26-3-y، محلہ مدینہ ٹاؤن، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	26-03-2024 02:02 PM
52	3310079922141	محمد عمران عظیم	مکان نمبر 214؟گلی نمبر 3؟صدر بازار؟محلہ منصور آباد؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	26-03-2024 01:12 PM
53	3310058414996	حنیف بی بی	مکان نمبر P-973، گلی/محلہ 11، منصور آباد، مین بازار، ڈاک خانہ منصورہ آباد، فیصل آباد	Faisalabad	Faisalabad	26-03-2024 12:59 PM
54	3310018662739	محمد اسلم	مکان نمبر 36، گلی نمبر 1، منصور آباد، محلہ نذر نیاز، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	26-03-2024 12:15 PM
55	3310390518377	بوٹا مسیح	ڈاک خانہ خاص، چک نمبر 201 ر ب تا ژا گھڑھ خورد، تحصیل فیصل آباد صدر، ضلع فیصل آباد	Faisalabad	Faisalabad Sadar	26-03-2024 11:23 AM
56	3310292039516	رضیہ	گلی نمبر 207؟5 ر ب؟محلہ رمضان آباد؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	26-03-2024 11:04 AM
57	3310258564497	شہباز اکمل	مکان نمبر B-24، گلی نمبر 2، ڈھکیوالہ، محلہ مدینہ آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	26-03-2024 10:23 AM
58	3310088800268	تنزیلہ شہزادی	مکان نمبر P-2333، گلی نمبر 17، محلہ فاروق آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	25-03-2024 01:49 PM
59	3310013828785	ذکر حسین	مکان نمبر P-1089؟گلی نمبر 13؟محلہ منصور آباد؟فیصل آباد	Faisalabad	Faisalabad City	25-03-2024 11:15 AM

Sr. No.	CNIC	Name	Address	District	Tehsil	Received Date
			آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد			
60	3310237711021	رحمان علی	مکان نمبر P-3172، گلی نمبر 2، منصور آباد، محلہ روضہ پارک، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	25-03-2024 10:04 AM
61	3310017081535	علی فیض رسول	مکان نمبر 1161، گلی نمبر 13، مین بازار، محلہ منصور آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	24-03-2024 12:38 PM
62	3310246563619	وقاص ارشد	گلی نمبر 15، محلہ فاروق آباد، فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	23-03-2024 04:31 PM
63	3310050433573	ذوالفقار علی	گلی نمبر 15، محلہ فاروق آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	23-03-2024 04:30 PM
64	3310031927477	محمد حسیب	مکان نمبر P-2167، گلی نمبر 15، محلہ فاروق آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	23-03-2024 02:15 PM
65	3310259780049	عابد علی	گلی نمبر 2، محلہ ڈھڈیوالہ؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	23-03-2024 01:19 PM
66	3310207508435	زبیر محمود	مکان نمبر P-663، گلی نمبر 17، محلہ طارق آباد؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	23-03-2024 01:03 PM
67	3310252808941	نعیم الرحمن	مکان نمبر P-2354/1623، گلی نمبر 11، محلہ فاروق آباد؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	23-03-2024 10:01 AM
68	3310252356720	نہلم	مکان نمبر 342، گلی نمبر 18، کچی آبادی، محلہ فاروق آباد، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	22-03-2024 05:02 PM
69	3310238322724	kousar firdos	NULL	Faisalabad	Faisalabad City	22-03-2024 01:29 PM
70	3310057952906	شبیلہ افتخار	چک نمبر 161 ر ب بوٹیاں والہ ڈاکخانہ خاص؟چک جھمرہ؟ضلع فیصل آباد	Faisalabad	Chak Jhumra	22-03-2024 01:22 PM
71	3310253431253	بلال حسن	گلی نمبر 7، محلہ رمضان آباد نمبر 1؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	22-03-2024 12:40 PM
72	3310268083755	محمد عامر شہزاد	گلی نمبر 7، محلہ رمضان آباد نمبر 1، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	22-03-2024 12:39 PM
73	3310093419253	محمد رفیق	مکان نمبر P-259، گلی نمبر 3، محلہ صدیق اکبر ٹاؤن، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	22-03-2024 12:24 PM
74	3330136332071	صفدر حسین	گلی نمبر 207، 3، رب، محلہ میان پٹہ، فیصل آباد، تحصیل فیصل آباد سٹی، ضلع فیصل آباد	Faisalabad	Faisalabad City	22-03-2024 12:15 PM
75	3310002141847	جعفر حسین	مکان نمبر 1555، گلی نمبر 1، محلہ منصور آباد؟فیصل آباد؟تحصیل فیصل آباد سٹی؟ضلع فیصل آباد	Faisalabad	Faisalabad City	22-03-2024 11:00 AM
76	3740532769119	عبدالقیوم	گلی نمبر 14، سادات کالونی چک جلال دین ڈھوک سیدان، گرجا روڈ؟راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 03:03 PM
77	3740539391476	سانہ شکیل	چک جلال دین، محلہ نئی آبادی نمبر 2 گرجا روڈ، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 02:59 PM
78	3740535291451	ملک عبدالمجید	گلی نمبر 1، محلہ صادق کالونی چک جلال دین گرجا روڈ؟راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 02:57 PM
79	8120288797551	محمدریاض	محلہ تنگی شالیمار کالونی، کھوٹہ، ضلع راولپنڈی	Rawalpindi	Kahuta	27-03-2024 02:52 PM

Sr. No.	CNIC	Name	Address	District	Tehsil	Received Date
80	3740538014727	اقبال خان	گلی نمبر 19، محلہ گرجا روڈ نئی آبادی چک جلال دین، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 02:44 PM
81	3740526863985	جابر شہزاد	جمالی سٹریٹ؟ محلہ چک جلال دین گرجا روڈ؟ راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 01:48 PM
82	3740526867452	شائلہ شاہین	سٹریٹ نمبر 4؟ ڈھوک سیدان؟ محلہ مسکین آباد چک جلال دین؟ راولپنڈی کینٹ؟ تحصیل/ضلع راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 01:46 PM
83	3740525473095	محمد سلیم	مکان نمبر 43، گلی نمبر 4، ڈھوک سیدان مصریال روڈ لین 7، محلہ مسجد نور، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 01:30 PM
84	3740508847175	محمد سعید	نزد محمود پلازہ جمالی روڈ، محلہ گجراں شاہ جیون کالونی گرجا روڈ، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 01:26 PM
85	3740503947219	محمد سلیم	محلہ نئی آبادی گرجا روڈ؟ راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 01:21 PM
86	3740518900053	شہباز امین	سٹریٹ نمبر 1، محلہ ڈھوک سیدان گرجا روڈ، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 12:53 PM
87	3740533198057	عمران خان	سٹریٹ نمبر 7، گرجا روڈ، محلہ ڈھوک سیدان چک جلال دین، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 12:41 PM
88	3740541635119	محمد راسب	عزت آباد، محلہ چک جلال دین گرجا روڈ ڈھوک سیدان، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 12:31 PM
89	1620164518975	محمد صدام	محلہ سعید آباد چاکرہ روڈ؟ راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 12:01 PM
90	3740541926801	محمد ریاض	محلہ منصب دار چک جلال دین گرجا روڈ، راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 11:50 AM
91	3740535292835	واجد علی	سٹریٹ نمبر 3؟ میر حیدر کالونی چک جلال دین؟ راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 11:27 AM
92	3740537643479	عارف محمود	مکان نمبر 36؟ سٹریٹ نمبر 7؟ محلہ بسم اللہ آباد چک جلال دین؟ راولپنڈی	Rawalpindi	Rawalpindi	27-03-2024 11:08 AM
93	8210135166789	محمد فیصل عباسی	محلہ شالیمار کالونی، ڈاکخانہ، کپوٹہ، ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:19 PM
94	8230246751651	محمد صدیق احمد	محلہ لنگ ایریا کرم شاہ؟ کپوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:18 PM
95	8230322430075	محمد انور	محلہ تنگی؟ کپوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:18 PM
96	8230385089364	ناظمہ بی بی	محلہ تنگی؟ کپوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:17 PM
97	8240105402836	شمانہ رفیق	پنجاڑ چوک؟ محلہ نئی آبادی گلہ ایریا؟ کپوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:16 PM
98	9040101051966	نادیہ اختر	محلہ نئی آبادی کالج کالونی؟ کپوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:15 PM
99	3740257742687	جنید حسن غوری	مکان نمبر B-301/C، محلہ ٹاؤن کمیٹی وارڈ نمبر 1، کپوٹہ، ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:14 PM
100	3740263887055	قمر حسین خان	مکان نمبر C-14؟ کے آر ایل؟ محلہ علامہ اقبال کالونی؟ کپوٹہ؟ ضلع راولپنڈی	Rawalpindi	Kahuta	26-03-2024 07:13 PM

Detail of beneficiaries involved in repeated addresses

Sr. No.	District	Address Title	No. of beneficiaries against which address title is mentioned
1	Lahore	Lahore	2067
2	Lahore	PK	838
3	Lahore	Fazal Park	381
4	Lahore	Harbans Pura	373
5	Lahore	Lahore city	323
6	Rahim Yar Khan	Ahmad Pur Lamma	428
7	Rahim Yar Khan	Adam Sahaba	349
8	Rahim Yar Khan	Nawaz Abad	335
9	Rahim Yar Khan	BHATTA WAHAN BASTI	252
10	Rahim Yar Khan	Sahja	217
11	Faisalabad	NULL	35932
12	Faisalabad	Same as above	1942
13	Faisalabad	Same	1706
14	Faisalabad	ڈاک خانہ خاص، چک نمبر 117 ج ب دبنولا، تحصیل فیصل آباد صدر، ضلع فیصل آباد	358
15	Faisalabad	ڈاک خانہ خاص، چک نمبر 67 ج ب سدپار، تحصیل فیصل آباد صدر، ضلع فیصل آباد	292
16	Rawalpindi	ڈاک خانہ ٹیکسلا، ڈھوک سیدو، تحصیل ٹیکسلا، ضلع راولپنڈی	105
17	Rawalpindi	ڈاک خانہ ٹیکسلا، پنڈ گوندل، تحصیل ٹیکسلا، ضلع راولپنڈی	103
18	Rawalpindi	محله پڑی، ٹیکسلا، ضلع راولپنڈی	99
19	Rawalpindi	محله موپڑہ شاہ ولی شاہ، ٹیکسلا، ضلع راولپنڈی	91
20	Rawalpindi	محله پڑی، ٹیکسلا؟ ضلع راولپنڈی	90

Detail of beneficiaries with missing phone numbers and names

Sr. No	District	Total number of beneficiaries with missing phone numbers and names
1	Lahore	5158
2	RYK	4654
3	Faisalabad	4875
4	RWP	1910
Total		16597

Detail of beneficiaries with missing phone numbers

Sr. No	District	Total number of beneficiaries with missing phone numbers
1	Lahore	187243
2	RYK	165200
3	Faisalabad	192803
4	RWP	92150
Total		637396

Detailed annexure placed in Google drive for reference;

<https://docs.google.com/spreadsheets/d/1Sba6JxwctsuP9kQA-Ocsm5buFNYicPDb/edit?usp=sharing&ouid=114034404652437325259&rtpof=true&sd=true>

Annexure-70 (Thematic Audit Para No. 6.2.3.5)

Detail of beneficiaries having PMT score above 27

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	Received Date	CNIC Matched in Free Ataa data	Name	Mobile No.	PMT Score
1	3310280390868	ثناء شکور	3039048087	Same Near Pond	Faisalabad	Faisalabad Sadar	20-03-24 13:34	3310280390868	ثناء شکور	NA	69
2	3310558846486	صدف اختر	3084234453	Majooda Pat Street No 8 Mohalla Rasool Pura	Faisalabad	Samundri	06-03-24 11:59	3310558846486	صدف اختر	NA	64
3	3740517947744	شائمہ بی بی	3427773806	House Za-112 Mohallah Haji Road	Rawalpindi	Rawalpindi	11-03-24 11:34	3740517947744	شائمہ بی بی	NA	62.97
4	3740687992461	لطاف حسین	3110871656	Jamilabad Taxila Rawalpindi	Rawalpindi	Taxila	06-03-24 11:35	3740687992461	Altaf Hussain	3005493784	61.93
5	3310645303862	منور بی بی	3034988819	Chak 419/Gb Near Imran Karyana Store	Faisalabad	Tandlianwala	08-03-24 13:07	3310645303862	منور بی بی	NA	61
6	3130182335296	حفیہ بی بی	3069657249	Punjab Ryk Kpr Neelgarh	Rahim Yar Khan	Khanpur	18-03-24 12:51	3130182335296	حفیہ بی بی	NA	60.5
7	3130161871865	محمد قاسم	3072372976	Punjab Ryk Khanpur Mouza Moori Nawankoat	Rahim Yar Khan	Khanpur	16-03-24 17:18	3130161871865	محمد قاسم	NA	57.26
8	3310244233501	ندیم احمد	3216092592	Mohalla Ali Town Street No 2	Faisalabad	Faisalabad City	11-03-24 19:18	3310244233501	ندیم احمد	NA	51
9	3130274831670	ساجدہ بی بی	3062536177	Kachi Muhammad Khan Uc Kachi Muhammad Khan	Rahim Yar Khan	Liaquat Pur	09-03-24 1:18	3130274831670	ساجدہ بی بی	NA	50.32
10	3310076789189	سید وقار حیدر	3197551488	House No.526 Street No.7 Azizabad Tehsil and District Rawalpindi	Rawalpindi	Rawalpindi	19-03-24 15:01	3310076789189	سید وقار حیدر	NA	49.33
11	3310212588530	خورشیدہ بیگم	3096317794	Makan No 332 Block No A	Faisalabad	Faisalabad City	20-03-24 14:32	3310212588530	خورشیدہ بیگم	NA	49
12	3130436956726	شبانہ عرفان	3106996284	Haram Nasar Kinara House No 753 Muhala Hussain Abad Sadiqabad	Rahim Yar Khan	Sadiqabad	20-03-24 16:55	3130436956726	شبانہ عرفان	NA	48.18
13	3130270595016	تسلیم بی بی	3203746460	Allah Jiwaya Lar Khan Bela	Rahim Yar Khan	Liaquat Pur	08-03-24 12:41	3130270595016	تسلیم بی بی	NA	45.52
14	3130173794327	ظفر حسین	3262594100	Chak 104/P Chak 105/P T/D Rahim Yar Khan	Rahim Yar Khan	Rahim Yar Khan	08-03-24 10:56	3130173794327	ظفر حسین	NA	45.47
15	3310220019848	Sarwat Kousar	3094520921	Street No. 7 Muhallah Ghazi Abad No. 2 Faisalabad.	Faisalabad	Faisalabad City	17-03-24 12:32	3310220019848	ساروت کورٹر	NA	45
16	3310017032481	ناصر	3049247630	Malkhan Wala Street 15	Faisalabad	Faisalabad City	17-03-24 13:08	3310017032481	ناصر	NA	44
17	3740588193456	حلیہ بی بی	3115441949	House No 503 A Kuri Road Muslim Town Muzamil Rawalpindi	Rawalpindi	Rawalpindi	08-03-24 11:33	3740588193456	حلیہ بی بی	NA	43.87
18	1720109461569	محمد اعجاز	3135308115	Chisti Abad Near Haji Camp Rawalpindi	Rawalpindi	Rawalpindi	23-03-24 14:05	1720109461569	محمد اعجاز	NA	43.36
19	3130335486194	گلنار غنی	3243941039	Ryk SDK 130p 148p	Rahim Yar Khan	Sadiqabad	26-03-24 15:03	3130335486194	گلنار غنی	NA	43.27

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	Received Date	CNIC Matched in Free Ataa data	Name	Mobile No.	PMT Score
20	3310208414006	سلمیٰ بی بی	3206569682	Same Mohalla Fareed Town	Faisalabad	Faisalabad City	11-03-24 17:23	3310208414006	سلمیٰ بی بی	NA	41
21	2140668110925	قابل شاہ	3445154453	Aftab Town Chakra	Rawalpindi	Rawalpindi	13-03-24 11:52	2140668110925	قابل شاہ	NA	40.59
22	3130443090199	علی حسین	3267021337	Bhatta Wahan Basti	Rahim Yar Khan	Sadiqabad	25-03-24 14:41	3130443090199	علی حسین	NA	40.4
23	4540268023485	نوشان	3061026629	Same Near Khan Model Colony	Faisalabad	Faisalabad City	16-03-24 21:17	4540268023485	نوشان	NA	40
24	2140688605495	محمد علی	3495226482	Nai Abadi Dhok Girja Naxd Progressive School	Rawalpindi	Rawalpindi	13-03-24 12:40	2140688605495	محمد علی	NA	39.55
25	3410437581291	ضابطہ خان	3049131269	Near Usman Ghani Masjid Tehsil Taxila District Rawalpindi	Rawalpindi	Taxila	06-03-24 14:59	3410437581291	Zabta Khan	3315550016	39.1
26	4230106608238	مصغراں مائی	3493349786	Chak No 191/178 /7 R	Rahim Yar Khan	Liaquat Pur	21-03-24 13:35	4230106608238	مصغراں مائی	NA	38.14
27	4510411195344	سلطانہ بی بی	3043760493	Rahim Yar Khan Sadiqabad Bhong	Rahim Yar Khan	Sadiqabad	09-03-24 13:26	4510411195344	سلطانہ بی بی	NA	37.45
28	2140624046201	کبیر	3009708593	H No 200 C Old Abadi Tali Mori Rwp	Rawalpindi	Rawalpindi	11-03-24 12:04	2140624046201	کبیر	NA	37.25
29	3310019788319	محمد شیراز	3075365996	St. No. 4 Amin Abad	Faisalabad	Faisalabad City	15-03-24 12:34	3310019788319	محمد شیراز	NA	37
30	3130467686100	حمیرا شاہین	3012707830	Rahim Yar Khan Sadiqabad Ahmed Pur Lamma Chak No 27/Np	Rahim Yar Khan	Sadiqabad	14-03-24 11:30	3130467686100	حمیرا شاہین	NA	36.92
31	3130113889310	معینہ بی بی	3051055236	Mehla Sodagran Chachran Shrief	Rahim Yar Khan	Khanpur	10-03-24 14:47	3130113889310	معینہ بی بی	NA	36.73
32	1350309541590	پہل النساء	3155027193	Street 3 Naseer Abad Pindi	Rawalpindi	Rawalpindi	06-03-24 15:39	1350309541590	پہل النساء	NA	36.37
33	3740535941569	معتبر خان	3465138311	Near Hazara Colony Mohallah Quaid Abad Rawalpindi Pakistan	Rawalpindi	Rawalpindi	25-03-24 14:38	3740535941569	معتبر خان	NA	36.03
34	3310299345547	صفدر علی	3098378286	Chak No. 122/JB Noor Pur Faisalabad.	Faisalabad	Faisalabad City	08-03-24 17:51	3310299345547	صفدر علی	NA	36
35	3310283247444	ارم شیرازی	3046681802	Muhallah Railway Colony House No. 89 Kachi Abadi Faisalabad.	Faisalabad	Faisalabad City	10-03-24 12:10	3310283247444	ارم شیرازی	NA	36
36	4240119903807	محمد اکبر	3088047826	Colony Chak No 20	Rahim Yar Khan	Liaquat Pur	09-03-24 16:37	4240119903807	محمد اکبر	NA	35.5
37	3740519299673	رانا محمد زاہد حسین	3103313048	Street 5 Gulbahar Colony Rwp	Rawalpindi	Rawalpindi	26-03-24 22:18	3740519299673	رانا محمد زاہد حسین	NA	35.48
38	3310410378998	نازیہ بی بی	3447641294	Same Near Jamie Ghosdia Asjid	Faisalabad	Faisalabad Sadar	23-03-24 15:45	3310410378998	Nazia Bibi	3447641294	35
39	1530767407979	نجیب خان	3455485401	Bajara Taxila Rawalpindi	Rawalpindi	Taxila	11-03-24 11:45	1530767407979	نجیب خان	NA	35.21
40	3130277484350	ارشاد مائی	3011628691	Basti Umer Wada Ghachil	Rahim Yar Khan	Liaquat Pur	17-03-24 10:56	3130277484350	ارشاد مائی	NA	34.93
41	3130445471441	امیر احمد	3036691499	Rahim Yar Khan Sadiqabad 170p Basti Ramzan	Rahim Yar Khan	Sadiqabad	17-03-24 12:36	3130445471441	امیر احمد	NA	34.76
42	3310457925597	محسن جاوید	3037954582	Chak No 194 Rb Lathianwala Near Rizwan Karyana	Faisalabad	Jaranwala	17-03-24 14:42	3310457925597	محسن جاوید	NA	34

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	Received Date	CNIC Matched in Free Ataa data	Name	Mobile No.	PMT Score
43	3310223283197	فاروق حسین	3007669064	Near Islamia College	Faisalabad	Faisalabad City	20-03-24 14:32	3310223283197	Farooq Hussain	3239661261	34
44	8240153341730	زرینہ بیگم	3457052264	House No. 17 St No. 12 Muhalla Dhok Choudhriyan Rawalpindi	Rawalpindi	Rawalpindi	11-03-24 12:40	8240153341730	زرینہ بیگم	NA	33.72
45	3310356557179	عارف علی	3245572607	Same Near Abdullah Karlana Dokan	Faisalabad	Faisalabad Sadar	14-03-24 15:16	3310356557179	عارف علی	NA	33
46	3310297189004	عاصمہ بی بی	3046872894	Gadar Mohallah Street 19	Faisalabad	Faisalabad City	18-03-24 12:15	3310297189004	عاصمہ بی بی	NA	33
47	1610275125654	افشال گوہر	3415689984	H No G-184 St 10	Rawalpindi	Rawalpindi	06-03-24 14:32	1610275125654	افشال گوہر	NA	33.13
48	3130417027278	عابدہ پروین	3053181369	Chak No 010/NP Fateh Katta	Rahim Yar Khan	Sadiqabad	21-03-24 14:11	3130417027278	عابدہ پروین	NA	33.04
49	3130355603697	عبدالرزاق	3213237971	Basti Noon Abad Pur	Rahim Yar Khan	Rahim Yar Khan	11-03-24 19:34	3130355603697	عبدالرزاق	NA	33.03
50	3310229610685	نیشان علی	3026007991	Mohallah Hajvari Town Street No.5	Faisalabad	Faisalabad City	13-03-24 16:20	3310229610685	نیشان علی	NA	33
51	3130369825085	پرویز احمد	3283048422	Chak 101 P Rahim Yar Khan	Rahim Yar Khan	Rahim Yar Khan	15-03-24 13:27	3130369825085	پرویز احمد	NA	32.8
52	3740568293449	گل رحیم خان	3238541846	Suzuki Stop Kohsar Colony Chakra	Rawalpindi	Rawalpindi	12-03-24 12:51	3740568293449	گل رحیم خان	NA	32.66
53	3310039580966	شکیلہ	3068548702	Near Bilal Mosque	Faisalabad	Faisalabad Sadar	13-03-24 10:13	3310039580966	Shakeela	3481707882	32
54	8220387126397	راجہ مہتاب	3445886361	House No Aa/1387 St No 3 Akalgarh Rawalpindi	Rawalpindi	Rawalpindi	14-03-24 14:20	8220387126397	راجہ مہتاب	NA	32.42
55	3740550692712	تاج بی بی	3433229173	Dhok Sharain Tulsa Road Rawalpindi Pakistan	Rawalpindi	Rawalpindi	08-03-24 11:53	3740550692712	تاج بی بی	NA	31.8
56	3130113955172	حنیفہ بی بی	3083247811	Punjab Ryk Kpr Khan Pur 3 Pakistan Colony	Rahim Yar Khan	Khanpur	22-03-24 17:29	3130113955172	حنیفہ بی بی	NA	31.69
57	3740557706176	مریم بی بی	3445149512	Kh No 547 Habib Colony Rawalpindi Pakistan	Rawalpindi	Rawalpindi	11-03-24 12:29	3740557706176	Maryam Bibi	3445149512	31.61
58	1330130321509	لیقت علی	3145672101	Hussain Abad P.O Khas Teshil Taxila District Rawalpindi	Rawalpindi	Taxila	07-03-24 13:15	1330130321509	لیقت علی	NA	31.4
59	3130149586073	ریاض حسین	3015864498	Punjab RYK KPR Nawan Kot Mori Basti Gadola	Rahim Yar Khan	Khanpur	13-03-24 15:32	3130149586073	ریاض حسین	NA	31.12
60	3130301511235	اسلم سرفراز	3111623400	House No 1/C Mohala Abad T/D Rahim Yar Khan	Rahim Yar Khan	Rahim Yar Khan	16-03-24 15:50	3130301511235	Aslam Sarfraz	3051502001	31.07
61	3740525246916	Ashrafi Razwal	3421540116	House Ne-234 Kashmir Chaman Colony Rawalpindi	Rawalpindi	Rawalpindi	11-03-24 15:40	3740525246916	اشرفی رازول	NA	30.96
62	3130335086325	علی زیب شاہ	3156703971	Shah Faisal Colony	Rahim Yar Khan	Rahim Yar Khan	22-03-24 12:04	3130335086325	علی زیب شاہ	NA	30.85
63	4120186529675	زاہد رشید	3442060481	Rahim Yar Khan Sadiq Abad City	Rahim Yar Khan	Sadiqabad	20-03-24 16:25	4120186529675	زاہد رشید	NA	30.8
64	3130378611282	سنوہ بی بی	3223652688	Dera Wali Near Saddar Police Station Po Khaas T/D Rahim Yar Khan	Rahim Yar Khan	Rahim Yar Khan	08-03-24 13:22	3130378611282	سنوہ بی بی	NA	30.5
65	1120107197250	گلشن بی بی	3105832452	Kachi Abadi Near Puli	Rawalpindi	Rawalpindi	08-03-24 10:14	1120107197250	Gulshan Bibi	3105832452	30.47

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	Received Date	CNIC Matched in Free Ataa data	Name	Mobile No.	PMT Score
				Marrir Hassan Rawalpindi Pakistan							
66	3130420127609	نذیر احمد	3008562223	Mohammad Pur Basti	Rahim Yar Khan	Sadiqabad	22-03-24 22:03	3130420127609	Nazir Ahmad	3073738469	30.35
67	3130368998692	تسلیم بی بی	3057082512	Chk No 122 JB Noor Pur Fsd	Faisalabad	Faisalabad City	25-03-24 10:08	3130368998692	تسلیم بی بی	NA	30
68	2140658343497	ظہور خان	3009346812	Near Government Hospital Godho Taxila Rawalpindi	Rawalpindi	Taxila	08-03-24 16:51	2140658343497	ظہور خان	NA	30.2
69	3310283994210	پروین شکیل	3187461458	House 5266 Street No 9 Mohalla Rehmta Abad Near Jamia Masjid	Faisalabad	Faisalabad City	19-03-24 12:57	3310283994210	پروین شکیل	NA	30
70	3740510822296	سلمیٰ خاتون	3182418206	Sr. No. 73 House No 57 Sector 48/A Near Ibrahimia Masjid Pmt Korangi Sr. No. 73 House No 57 Sector 48/A Near Ibrahimia Masjid Pmt Korangi	Rawalpindi	Rawalpindi	20-03-24 15:10	3740510822296	سلمیٰ خاتون	NA	29.71
71	3310217307388	شمیم اختر	3124243850	Mohallah Islam Nagar Twana Chowk Shahi Masjid Street No.12	Faisalabad	Faisalabad City	06-03-24 14:22	3310217307388	شمیم اختر	NA	30
72	3310279373392	نازیہ زیتون	3287915030	Chak No 119 Jb Rasool Pur Muhammadi Chowk	Faisalabad	Faisalabad City	15-03-24 17:15	3310279373392	نازیہ زیتون	NA	29
73	3740532748600	زابدہ بی بی	3425442473	Pindorian Near Mangal Bazar Lal Kothi Islamabad	Rawalpindi	Rawalpindi	17-03-24 15:50	3740532748600	زابدہ بی بی	NA	28.86
74	3310438577291	زکا اللہ		Null	Faisalabad	Jaranwala	22-03-24 16:58	3310438577291	Zaka Ullah	3029319534	28
75	3520275566270	Nasreen	3314869645	Captain Jamal Road Sandha Lhr	Lahore	Lahore City	18-03-24 14:25	3520275566270	Nasreen	3314869645	27.99
76	3310050166066	نسرین اختر		Null	Faisalabad	Faisalabad City	17-03-24 10:20	3310050166066	Nasreen Akhtar	3067291053	28
77	3520282897252	Rabia Ehsan	3066800192	Lahore	Lahore	Lahore City	12-03-24 14:53	3520282897252	Rabia Ehsan	3066800192	27.94
78	3520265628400	Idrees Begum	3204130124	Azaza Colony	Lahore	Lahore City	11-03-24 13:26	3520265628400	Idrees Begum	3204130124	27.83
79	3660345910814	Kiran Shahzadi	3004906054	Muhallah Akram Park Sandha Lahore	Lahore	Model Town	21-03-24 10:16	3660345910814	Kiran Shahzadi	3004906054	27.75
80	3520167500128	Mumtaz Bibi	3092154676	House No. 1/96 Block B Mohallah Ali Park Singh Pura Lahore	Lahore	Lahore City	15-03-24 17:27	3520167500128	Mumtaz Bibi	3092154676	27.72
81	3520269691238	رانی بی بی	3256805108	Lahore Gulshan Ravi Sandha Muhallah Captain Jamal Road Street 14 House 5	Lahore	Lahore City	18-03-24 12:44	3520269691238	Rani Bibi	3227245841	27.72
82	3540138794046	Amna Shahzadi	3027681411	Lahore City	Lahore	Lahore City	11-03-24 17:04	3540138794046	Amna Shahzadi	3027681411	27.71
83	3520293183728	Azra Parveen	3070460386	Qasoor Pura	Lahore	Lahore City	20-03-24 11:58	3520293183728	Azra Parveen	3164136700	27.65
84	3520214729712	فرح	3066477418	Rsool	Lahore	Lahore City	22-03-24 15:56	3520214729712	Farah	3066477418	27.59
85	3520270027768	Nasreen Begum	3224317649	Band Rood Shabli Taon Lahore	Lahore	Lahore City	20-03-24 11:41	3520270027768	Nasreen Begum	3224317649	27.59
86	3520259861080	Uzma	3021485497	Muhalla Abu Bakar Sadeeq	Lahore	Lahore City	18-03-24 12:37	3520259861080	Uzma	3021485497	27.59

Sr. No.	CNIC	Name	Mobile	Address	District	Tehsil	Received Date	CNIC Matched in Free Ataa data	Name	Mobile No.	PMT Score
87	3520254607640	Azra Begum	3004043881	Islam Pura Match Factory	Lahore	Lahore City	11-03-24 15:19	3520254607640	Azra Begum	3004043881	27.56
88	3520248412972	فاطمہ لیاقت	3004839760	Saggain	Lahore	Lahore City	21-03-24 10:45	3520248412972	Fatima Liaquat	3004839760	27.54
89	3410103762356	فہمیدہ بی بی	3254207950	Lahore City	Lahore	Lahore City	12-03-24 12:47	3410103762356	Fahmida Bibi	3014146737	27.51
90	1560234922372	Sherin Zadgai	3104905722	Qaser Taun Lahore	Lahore	Lahore City	15-03-24 17:20	1560234922372	Sherin Zadgai	3104905722	27.45
91	3520249489324	Rabia Safdar	3444934240	Lahore Gulshan E Ravi Sandha	Lahore	Lahore City	18-03-24 11:50	3520249489324	Rabia Safdar	3444934240	27.37
92	3550104907976	زینب بی بی	3219547716	Fazal Park	Lahore	Lahore City	19-03-24 11:53	3550104907976	Zainab Bibi	3219547716	27.36
93	3520221519046	سمیرا امین	3221735717	Lahore	Lahore	Lahore City	12-03-24 16:47	3520221519046	Sumaira Ameen	3202558191	27.35
94	3520273568318	Safia Bano		Null	Lahore	Lahore City	18-03-24 10:08	3520273568318	Safia Bano	fb0e1ad37e6	27.3
95	3540117608884	Shehr Bano	3092728806	Ravi Raod Lahore	Lahore	Lahore City	17-03-24 12:46	3540117608884	Shehr Bano	ad4420205b7	27.3
96	3520209461920	مقصود بی بی	3054431075	Main Bazar Garhi Shahu Lahore	Lahore	Shalimar	17-03-24 11:01	3520209461920	Maqsood Bibi	9988a9959d6	27.3
97	3520276749170	Sumaira Naz	3014804807	Islam Nagar	Lahore	Lahore City	11-03-24 14:39	3520276749170	Sumaira Naz	3014804807	27.29
98	3540128753720	شاناز بی بی		Null	Lahore	Lahore City	22-03-24 15:19	3540128753720	Shanaz Bibi	3240152464	27.27
99	3520113105152	Ramzana Bibi		Null	Lahore	Lahore City	14-03-24 12:21	3520113105152	Ramzana Bibi	22f303e33c6	27.26
100	3520283939280	Saima Bibi	3036030732	H No 4 Battian St 14 Sands Kln Lhr	Lahore	Lahore City	19-03-24 13:28	3520283939280	Saima Bibi	3036030732	27.04

Detail of beneficiaries with PMT score above 27

Sr. No	Name of Formation	Total number of beneficiaries with PMT score above 27	Per hamper cost (Rs).	Total value of the hampers
1	DC Lahore	19902	3,830	76,224,660
2	DC RYK	21105	3500	73,867,500
3	DC Faisalabad	13147	3727	48,998,869
4	DC Rawalpindi	1773	3620	6,418,260
Total		55927	14,677	205,509,289

Detailed annexure pertaining to PMT score data is placed in Google drive for reference;

<https://docs.google.com/spreadsheets/d/1oxnfeZ7NC75H0PngBJRyUedVCkPJ2S55/edit?usp=sharing&oid=114034404652437325259&rtpof=true&sd=true>

