AUDIT REPORT
ON
THE EXPENDITURE ACCOUNTS OF GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2020-21

VOLUME-I

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

(VOLUME-I)

Abbreviations & Acronyms **iii**

Preface **xi**

Executive Summary **xv**

Public Financial Management Review (Sectoral Analysis) **xxi**

Chapter	Departments	Page No.
1.	Public Financial Management Issues (Accountant General Punjab and Director Budget & Accounts Forest Department	1
2.	Agriculture Department	13
3.	Auqaf and Religious Affairs Department	31
4.	Board of Revenue	41
5.	Excise, Taxation and Narcotics Control Department	55
6.	Finance Department	61
7.	Food Department	75
8.	Forestry, Wildlife & Fisheries Department	93
9.	Higher Education Department	111
10.	Home Department	145
11.	Industries, Commerce and Investment Department	183
12.	Information and Culture Department	193

Chapter	Departments	Page No.
13.	Labour and Human Resource Department	213
14.	Livestock and Dairy Development Department	225
15.	Planning and Development Department	239
16.	Population Welfare Department	253
17.	Primary and Secondary Healthcare Department	261
18.	Provincial Assembly	285
19.	School Education Department	293
20.	Services and General Administration Department	307
21.	Specialized Healthcare and Medical Education Department	327
22.	Youth Affairs, Sports, Archaeology and Tourism Department	375
23.	Pension Payment Issues	403

(VOLUME-II)

Annexue-1 MFDAC	411
Annexure 2–66	705

ABBREVIATIONS & ACRONYMS

AARI	Ayub Agricultural Research Institute
ACE	Anti Corruption Establishment
ADB	Asian Development Bank
ADL	Additional Director Livestock
ADP	Annual Development Plan
ADU	Agriculture Delivery Unit
AG	Accountant General
APPM	Accounting Policy and Procedure Manual
APR	Actual Payee Receipt
ATM	Automated Teller Machine
BISE	Board of Intermediate and Secondary Education
BoD	Board of Directors
BoG	Board of Governor
BoP	Bank of Punjab
BoQ	Bill of Quantity
BoR	Board of Revenue
BPS	Basic Pay Scale
CCTV	Close Circuit Television
CDR	Call Deposit Receipt
CDWP	Central Development Working Party
CEO	Chief Executive Officer
CF	Conservator of Forest
CGA	Controller General of Accounts
CNIC	Computerized National Identity Card
COVID	Corona Virus Disease
CPR	Computerized Payment Receipt
CPWD	Central Public Works Department
CTA	Chief Technical Advisor
CTD	Counter Terrorism Department

CTR	Cash Treasury Receipt
DAC	Departmental Accounts Committee
DAO	District Accounts officer
DC	Deputy Commissioner
DD	Deputy Director
DDO	Drawing & Disbursing Officer
DFID	Department for International Development
DFO	Divisional Forest Officer
DGPR	Director General Public Relations
DHA	District Health Authority
DHQ	District Head Quarter
DNA	Deoxyribonucleic Acid
DPO	District Police Officer
DPWO	District Population Welfare Officer
DTL	Drug Testing Laboratory
DWP	Development Working Plan
EAD	Economic Affairs Division
EOBI	Employees Old Age Benefits Institution
FAP	Foreign Aided Projects
FBR	Federal Board of Revenue
FD	Finance Division/ Finance Department
FDP	Federal Divisible Pool
FHC	Family Health Clinic
FIEDMC	Faisalabad Industrial Estates Development and Management Company
FIR	First Investigation Report
FJMC	Fatima Jinnah Medical College
FSD	Faisalabad
FY	Financial Year
GoP	Government of Pakistan
GPF	General Provident Fund
GST	General Sales Tax

GWL	Gujranwala
HBL	Habib Bank Limited
HEC	Higher Education Commission
HED	Higher Education Department
HQ	Head Quarter
HR	Human Resources
HRA	House Rent Allowance
IC&YA	Information Culture & Youth Affairs
ICI&SD	Industries, Commerce, Investment & Skills Development
ICR	Interim Completion Report
ID	Identity
IT	Information Technology
KEMU	king Edward Medical University
KM	Kilo Meter
KVA	Kilo Volts Ampere
L&DD	Livestock & Dairy Development
LAC	Land Acquisition Collectors
LC	Letter of Credit
LD	Liquidated Charges
LDA	Lahore Development Authority
LED	Light Emitting Diodes
LES	Livestock Experimental Station
LESCO	Lahore Electric Supply Company
LGH	Lahore General Hospital
LP	Local Purchase
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
LPRI	Livestock Production Research Institute
LWMC	Lahore Waste Management Company
MB	Measurement Book
MB Din	Mandi Bahauddin
MEPCO	Multan Electric Power Company

MIS	Management Information System
MO	Medical Officer
MPDD	Management and Professional Development Department
MRS	Market Rate System
MS	Medical Superintendent
NAB	National Accountability Bureau
NAC	Non Availability Certificate
NADRA	National Database and Registration Authority
NAM	New Accounting Module
NBP	National Bank of Pakistan
NFC	National Finance Commission
NGO	Non Government Organization
NIH	National Institute of Health
NIPW	National Program for Improvement of Watercourse
NOC	No Objection Certificate
NPA	Non Practice Allowance
NRTC	National Radio Tele Communication Corporation
NSER	National Socio Economic Registry
NTC	National Telecommunication Corporation
OFWM	On Farm Water Management
OPD	Out Door Patient Department
P&D	Planning and Development
P&SH	Primary and Secondary Healthcare
P&SHC	Primary & Secondary Health Care
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC	Planning Commission
PCB	Pakistan Cricket Board
PD	Project Director
PDMA	Provincial Disaster Management Authority
PDP	Proposed Draft Para

PEC	Punjab Examination Commission/ Pakistan Engineering Council
PEPCO	Pakistan Electric Power Company
PFR	Punjab Financial Rules
PHEC	Punjab Higher Education Commission
PIC	Punjab Institute of Cardiology
PIEDMC	Punjab Industrial Estates Development and Management Company
PIPIP	Punjab Irrigated Agricultural Productivity Improvement Program
PIU	Project Implementation Unit
PKLI	Pakistan Kidney & Liver Institute
PKR	Pakistani Rupee
PLAs	Personal Ledger Accounts
PLS	Profit and Loss
PM	Prime Minister
PMU	Project Monitoring Unit
POL	Petroleum Oil and Lubricants
PPE	Personal Protective Equipment
PPR	Punjab Procurement Rules
PPRA	Punjab Procurement Rules Authority
PPSC	Punjab Public Service Commission
PQCB	Provincial Quality Control Board
PQR	Police Qaumi Razaqar
PRA	Punjab Revenue Authority
PRAL	Punjab Revenue Authority Lahore
PRO	Public Relation Officer
PRU	Police Response Unit
PSIC	Punjab Small Industries Corporation
PSL	Pakistan Super League
PSO	Pakistan State Oil
PSPA	Punjab Social Protection Authority

PST	Punjab Sales Tax
PTA	Provincial Transport Authority
PTS	Police Training School
PV	Physical Verification
PWD	Public Works Department
RHSA	Reproductive Health Services A Center
RMU	Risk Management Unit
ROP	Recovery of Over Payment
Rs.	Rupees
RY Khan	Rahim Yar Khan
S&GAD	Services & General Administration Department
SAP	System Application Procedures
SAWCRI	Soil and Water Conservation Research Institute
SBP	State Bank of Pakistan
SDA	Special Drawing Account
SDO	Sub Divisional Officer
SEMS	Strengthening of Emergency Medical Services
SHC&ME	Specialized Healthcare & Medical Education
SIMS	Services Institute of Medical Sciences
SMART	Strengthening Markets for Agriculture and Rural Transformation
SMS	Short Message Service
SNGPL	Sui Northern Gas Pipelines Ltd.
SO	Section Officer
SOP	Standard Operating Procedures
SPU	Special Protection Unit
TA/DA	Travelling Allowance / Daily Allowance
TB	Tuberculosis
TCS	Tranzum Courier Services
TEVTA	Technical Education and Vocational Training Authority
THQ	Tehsil Head Quarter
TO	Treasury Officer

TOR	Terms of Reference
TPV	Third Party Validation
TSE	Technically Sanctioned Estimates
TT Singh	Toba Tek Singh
TV	Tele Vision
UET	University of Engineering & Technology
UHS	University of Health Sciences
UVAS	University of Veterinary & Animal Sciences
VC	Vice Chancellor
VIP	Very Important Person
VVIP	Very Very Important Person
WAPDA	Water and Power Development Authority
WMO	Women Medical Officer
XEN	Executive Engineer
YA	Youth Affairs

PREFACE

Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 8 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of the accounts of the Federation and of the Provinces, and the accounts of any authority or body established by the Federation or a Province.

The Report is based on audit of the accounts of various departments and organizations of Government of the Punjab for the Financial Year 2019-20 and accounts of some formations from previous years. The Directorate General of Audit Punjab conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report is embodied in Volume-I, whereas the annexures to the audit findings are contained in Volume-II. Relatively less serious issues are listed in Memorandum for Departmental Accounts Committee (MFDAC) as Annexure-I of the Audit Report. Audit findings shall be pursued with the Principal Accounting Officers (PAOs) at the DAC (Departmental Accounts Committee) 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.

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

Most of the observations have been finalized in the light of decisions made in DAC meetings and departmental replies. The response of some of the auditee departments was not forthcoming despite the fact that observations included in this report were issued to the PAOs from July to November 2020 and reminders were also issued to convene the DAC meetings.

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

Dated: 18th February, 2021 **(Javaid Jehangir)**
Islamabad **Auditor General of Pakistan**

EXECUTIVE SUMMARY

This Report contains twenty-three (23) chapters in Volume-I incorporating results of certification and compliance with authority audit mainly carried out in the Audit Year 2020-21. Annexures of the audit findings are given in Volume-II.

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

Audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs) as adopted by the Department of the Auditor General of Pakistan. A desk audit exercise was carried out to identify high risk entities and high value transactions. In this respect Audit Command Language (ACL) techniques were utilized besides placing reliance on the judgment of the auditors in the field. Final audit findings were framed after considering the response from the auditee departments.

Objectives

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

- ascertain whether the moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent;
- determine if the expenditure incurred was in conformity with the applicable laws, rules and regulations;
- examine that every item of expenditure was incurred with the approval of the competent authority; and

- evaluate that the canons of financial propriety were observed.

a. Scope of Audit

This office is mandated to conduct audit of 6279 formations working under 36 PAOs. Total expenditure and receipts of these formations were Rs. 1,652.01 billion and Rs. 1,686.24 billion respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises of 274 formations of 25 PAOs having total expenditure of Rs. 194.38 billion for the financial year 2019-20. In terms of percentage, the audit coverage remained 12 % of auditable expenditure. The low coverage owed its existence to lockdown resulting from COVID-19.

In addition to this Compliance Audit Report, Director General Audit Punjab conducted two (2) Financial Attest Audits and nine (9) Audits of Foreign Aided Projects. Besides, one (1) Performance Audit and one (1) IS Audit are under process in the current Audit Plan. The Reports of these audits will be issued separately.

b. Recoveries at the instance of audit

As a result of audit, recovery of Rs. 30.60 billion was pointed out. Recovery effected from January to December 2020 was Rs. 278.04 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, the detailed planning files are prepared covering all the areas of activities of the auditee formations besides details of their budget organizational and legal framework. Then, risk assessment exercise is carried out to identify main risk areas. Audit strategy based on desk audit is implemented by using ACL to draw sample and extract information on

accounts of the Government of the Punjab from SAP-R3 data. This is followed by issuance of work programs considering the geographical locations. In order to complete audit programs and to collect evidence, audit teams perform inspection of auditee formations. This information is recorded, in detail, in the execution files prepared according to the standard working paper kit issued by Auditor General of Pakistan. On conclusion of field audit, a formal exit conference is held with responsible officials of the auditee formations which leads to issuance of a formal audit & inspection report. Another opportunity is provided to the management to offer their annotated responses to the audit observations by requesting the PAO to hold meeting of the DAC. Then, an internal quality review is performed to evaluate the adequacy of audit findings in terms of auditing standards. In 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. Comments on Internal Controls

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

The report identifies internal control failure in the following areas:

- Maintenance of record
- Delegation of Financial Powers
- HR management
- Payroll procedures
- Contract management
- Inventory management
- Asset management
- Procurements
- Utilization of grants and development funds

Critical areas which need special attention of the PAOs are:

- Accurate assessment and timely realization of receipts
- Completeness and accuracy of payroll
- Establishing and maintaining a robust system of stores and stock
- Timely recovery of Loans & Advances
- Procurements observing the procurement laws
- Deduction of taxes at source

e. The key audit findings of the report

- There were six cases of non-production of record amounting to Rs. 87,359.76 million.[1]
- There were four cases of fraud and misappropriation amounting to Rs. 51.21 million.[2]
- There were seventeen cases of recoveries/overpayments and unauthorized payments amounting to Rs. 5,346.93 million.[3]
- There were eight cases of irregularities in construction/repair works amounting to Rs. 2,975.03 million.[4]
- There were twelve cases of irregular procurements amounting to Rs.24,770.11 million.[5]
- There were six cases of irregular appointments without advertisements amounting to Rs. 3,167.55 million.[1]

1. 7.4.1; 10.4.1; 17.4.1; 20.4.1; 21.4.1; 22.4.1
2. 17.4.2; 20.4.2; 21.4.2; 21.4.3
3. 2.4.8; 7.4.5; 7.4.6; 7.4.7; 9.4.17, 9.4.20; 12.4.7; 14.4.4; 14.4.5; 14.4.6; 17.4.11; 17.4.12; 20.4.8; 21.4.27; 21.4.28; 21.4.31;21.4.32
4. 2.4.4; 9.4.9; 9.4.10; 9.4.11; 21.4.22; 21.4.23; 22.4.5; 22.4.6
5. 2.4.3; 4.4.4; 8.4.2; 10.4.2; 11.4.1; 12.4.4; 13.4.3; 16.4.1; 17.4.4; 17.4.5; 20.4.5; 21.4.13

- There were five cases of irregular/unauthorized payments of pay & allowances amounting to Rs.8,627.14 million.[2]
- There were three cases of irregular operation of SDAs amounting to Rs. 2,701.40 million.[3]
- There were three cases of weak management of assets resulting into losses amounting to Rs.159.52 million.[4]

f. Recommendations

The management is required to:

- take disciplinary action under Efficiency and Discipline Rules against the delinquents of non production of record;
- investigate the matters of misappropriation and fraud and take action under the law against the responsible(s);
- effect recoveries of overpayments and unauthorized payments and strengthen its recovery mechanism;
- adhere to rules and regulations governing construction /repair works;
- adhere to the provisions and limitations as provided and set in Punjab Procurement Rules;
- strengthen its internal controls on Appointments and Payroll;
- ensure adherence to rules and instructions relating to operation of SDAs.

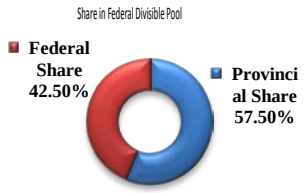
---

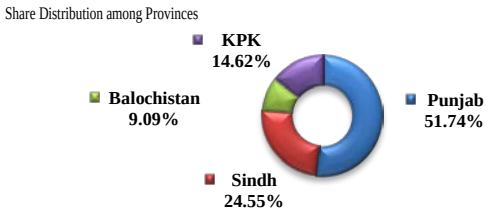
1 2.4.3; 9.4.3; 17.4.3; 20.4.3; 21.4.5;21.4.7
2. 9.4.1; 12.4.1; 14.4.7; 19.4.1; 21.4.4
3. 17.4.7; 22.4.4; 22.4.9
4. 9.4.14; 9.4.15; 22.4.14

GOVERNMENT OF THE PUNJAB
PUBLIC FINANCIAL MANAGEMENT REVIEW 2019-20

Articles 120-126 of the Constitution of the Islamic Republic of Pakistan, 1973 provide 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.

The major sources of revenue for the Provincial Government for overall budgetary management are the receipt from Federal Divisible Pool which constituted 82% of the General Revenue Receipts of Provincial Consolidated Fund and the second component termed as Provincial own Tax and Non-Tax Revenues. The Federal and Provinces' share in Federal Divisible Pool and its Share Distribution among Provinces under the 7th NFC Award has been laid down as under:





The Provincial own Tax Revenues are collected by the following agencies of the government: Punjab Revenue Authority, Board of Revenue, Excise and Taxation Department, Energy Department and Transport Department.

In the Financial Year 2019-20, the Government of the Punjab relied heavily on the share from the Federal Government for overall budgetary management. In total expenditure of Rs 1.828 trillion, the provincial government received Rs. 1.186 trillion as transfers from Federal Government which is a significant component, almost 65% of its total expenditure and 76% of its non-development expenditure of Rs 1.571trillion. In contrast, the provincial revenue (tax &non-tax) was Rs. 258 billion which was only 14% of the total expenditure.

COVID-19 resulted in a major adjustment in the Fiscal position of the Government of Punjab. The provincial government and administration faced serious economic and social challenges that require difficult policy choices in the near term in setting priorities and charting a path forward for economic growth.

This will influence the level of provincial spending and how the government obtains needed resources.

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 2019-20.

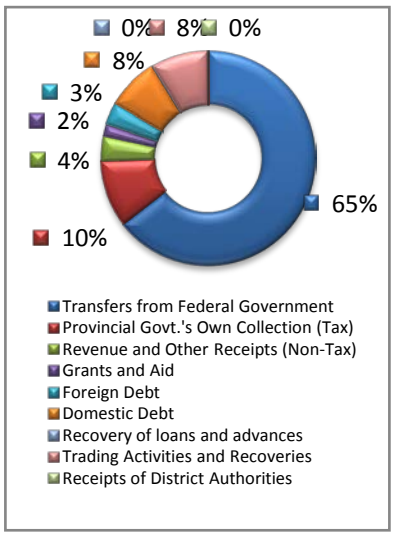
Table-A Composition of Resources

	Rs. in million	%tage
Transfers from Federal Government	1,185,825	65%
Provincial Govt.'s Own Collection (Tax)	188,538	10%
Revenue and Other Receipts (Non-Tax)	69,794	4%
Grants and Aid	33,714	2%
Foreign Debt	62,828	3%
Domestic Debt	143,222	8%
Recovery of loans and advances	2,319	0%
Trading Activities and Recoveries	156,513	8%
Receipts of District Authorities	2,143	0%
Total Receipt	**1,844,896**	

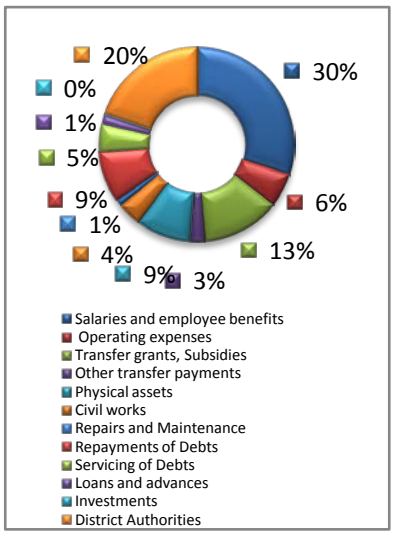
Table-B Application of Resources

	Rs. in million	% tage
Salaries and employee benefits	547,649	30%
Operating expenses	104,306	6%
Transfer grants, Subsidies	237,965	13%
Other transfer payments	45,867	3%
Physical assets	166,404	9%
Civil works	73,798	4%
Repairs and Maintenance	18,651	1%
Repayments of Debts	156,161	9%
Servicing of Debts	83,876	5%
Loans and advances	25,643	1%
Investments	6,720	0%
District Authorities	361,361	20%
Total Expenditure	**1,828,401**	

1-Composition of Resources



2-Application of Resources



As the Provincial share in Federal taxes and grants-in-aid is determined on the basis of recommendations of the National Finance Commission, the Provincial government's performance in mobilization of resources is assessed in terms of its own resources comprising own tax and non-tax sources. The Provincial government's Budget estimates projection viz`a`viz actual tax receipts for the year 2019-20 are given in the table below:

(Rs. in billions)

	Original Budget Estimates	Revised Budget Estimates	Actual	Percentage variation of actual over	
				Original Budget Estimates	Revised Budget Estimates
Provincial Tax Revenue	294,963	191,088	196,848	-33%	+3%

The actual collection under Provincial government's own tax revenue fell short by 33 per cent of the projections made in original budget estimates and original budget estimates were revised from Rs.294 billion to Rs.191billion in the revised budget estimates. However, the actual collection was Rs.196.8 billion.

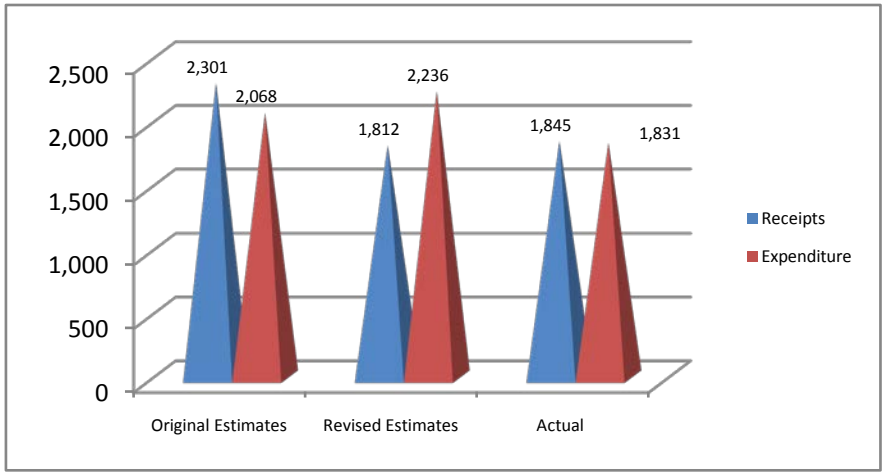
Key drivers of growing provincial spending are establishment cost including salary & retirement benefits, repayment of loans and net interest payments.

Pension is the second largest expenditure of Government of the Punjab's Current Revenue Expenditure after salary. The growth rate of expenditure on pension is a matter of concern. Pension expenditure was Rs. 36.40 billion in FY 2010-11 and increased to Rs. 233.14 billion in FY 2019-20. If pension expenditure continues to grow in a similar fashion, it will constrain the Government's fiscal space for other current and/or development expenditures in future. Punjab Pension Fund has been created to invest funds set aside by the Provincial Government from time to time for meeting its future pension liability. The Government provided an amount of Rs. 38.1 billion and earned Rs. 36.8 billion profit through its investment since 2008-09.

Moreover, the Budget Estimates of Receipt witnessed a downward trend and revised budget estimates were way lower than the original projections almost Rs. 1.8 trillion in comparison to the original estimates of Rs. 2.3 trillion, a downward revision of 21%. This may be considered as one of the key variables that constrained the spending side of the government. However, the Budget Estimates in respect of Expenditure witnessed upward trend and revised budget estimate were Rs.2.236 trillion as compared to the original estimates of Rs. 2.068 trillion.

Bar-Chart shows Estimates of Receipts/expenditure and Actual realization of Receipt and Expenditure incurred.

Rs. in billion



This analysis draws on the Financial Year 2019-20 of provincial government and audit of the provincial government's consolidated financial statements. Table A shows total expenditure for development and non-development of provincial government for the year 2019-20.

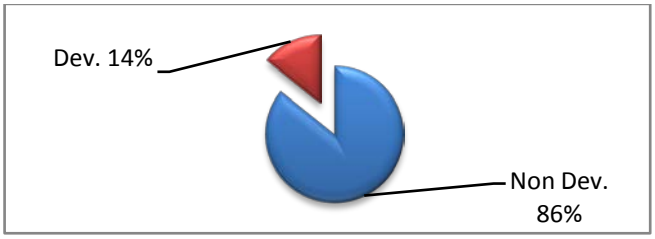
Table –A

(Rs. in million)

Description	Expenditure	%tage
Non-Development Expenditure	1,571,994	86%
Development Expenditure	260,266	14%
Total	**1,832,260**	

(Source: Appropriation account 2019-20)

Chart A–Expenditure Breakup



There is a continuous burden of non-development expenditure and a disproportionate development spending. In terms of development, both in the short and the long-term, a more demand-based, data-centric and scientific approach is required to not only meet the financial requirements but also to translate the financial spending into sustainable development.

Table B shows the detail of sector-wise development expenditure

Department	Development Expenditure (Rs. in million)	%age
Communication & Works	55,852	22%
Energy	15,304	6%
Health	24,778	10%
Education	28,003	10%
Housing Urban Dev. &Public Health Eng.	18,373	7%
Others	117,956	45%
Total Development Expenditure	**260,266**	

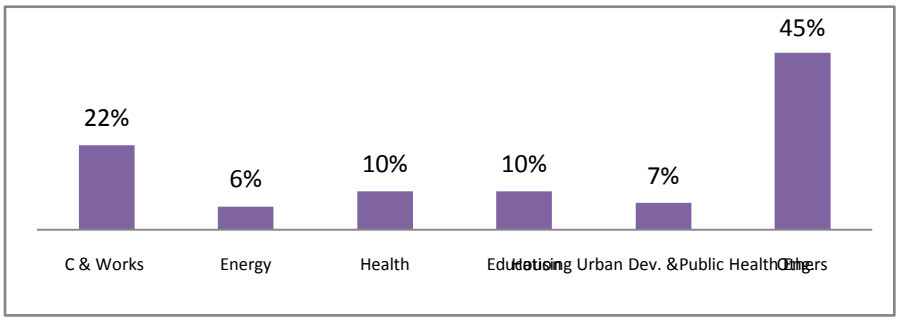
(Source: Appropriation account 2019-20)

The Bar-Chart B shows the spending percentage of the different sectors. Five areas/sectors covered almost 55% of the spending whereas the remaining (others) 45% of spending was divided into departments such as Agriculture, Excise & Taxation, Mines & Minerals, Women Development, Forestry, Wildlife & Fisheries and Environment Protection Department etc. The priority sectors can be gauged from the budgetary allocations and expenditure patterns in the different sectors/departments. It is noted that although agriculture is considered as an economic driver in Punjab, the Agriculture and Irrigation Department got a meager 4% and

5% respectively. Similarly, both Education and Health were allocated budgetary provisions of 10% each which is less than the 22% to Communication and Works.

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

Bar-Chart (B) shows sector wise percentage of development expenditure



Moreover, Salaries and employee benefits constituted 30%, Repayment of Debts 9% and Servicing of Debts 5% of the total expenditure. Repair and maintenance was only 1% of the total expenditure. Apart from this allocative imbalance depriving some of the key sectors of a reasonable amount of funding, the provincial government also 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 aiming at a judicious use of tax machinery and fixation of realistic revenue targets needs to be brought to budgetary management.

The audit output 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 mechanisms.

Significant instances of financial and administrative weaknesses are:

- The Provincial governments own tax collection decreased by nearly 7% for the consecutive second year.
- PEPCO / Federal Government paid Rs. 7.0 billion out of cumulative outstanding liability of more than Rs. 50 billion as “Net Hydel Profit” despite hectic efforts by the Finance Department.
- Despite hectic efforts by provincial Finance Department, Ministry of Interior/CDA paid just a partial amount of Rs. 2.5 billion out of cumulative outstanding liability of Rs. 5.4 billion as the share of subsidy of Pakistan Metro bus System to the Punjab Mass transit Authority.
- Expenditure of Rs. 4.359 billion was incurred over and above the budget allocation or without any provision in the Original Estimates/Supplementary Demand during 2019-20.
- The departments could not utilize the budget allocation of Rs. 405.293 billion against the allocated Budget of Rs.2,236.328 billion during 2019-20 resulting in cumulative saving of 18%.
- In the existing Government accounting system, comprehensive accounting of fixed assets such as land and buildings owned by the Provincial Government is not provided. However, The Government accounts do capture the assets created out of the expenditure incurred. The Assets purchased and owned by the Govt. of the Punjab were not recorded and reported in annual accounts as per requirement of the accounting policies and procedure manual due to non-functioning of Asset module.
- The Receipt of Rs. 10.000 billion on account of recovery of loans & advances from Punjab Thermal Power (Pvt.)

Limited during 2019-20 was not accounted for as provincial consolidated fund receipt and converted directly into equity without recording receipt and payment of Provincial Consolidated Fund which resulted in understatement of accounts of receipts & payments.

- Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies and numerous cases of non-production of record.

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

- Devising realistic, demand based, budgetary provisions to avoid unnecessary savings/excesses and rationalize system of quarterly releases to provide timely funding to the line departments for execution of planned activities.
- Devising mechanism of "Single Treasury Account" to avoid un-necessary en-block transfers to Municipal Corporations, Autonomous Bodies, and Municipal Committees etc. and to ensure the availability of funds to the government.
- Utilization of modern research and development tools for resource planning, distribution and monitoring of execution.
- Devise a mechanism to divert payment of Social Security Benefit to contract employees into contribution towards pension fund, after regularization of these employees. This will provide a continuous stream of funding to Pension Investment Fund on a rational basis to meet the future liability of pension.

Wrapping up the above, Government of the Punjab needs to bring reforms in its budgetary management, tax collection and expenditure management systems to increase collection, and get better value for

money from deployed expenditures. To this end, a set of measures aimed at business process re-engineering, revision, change of rules and regulation, development of comprehensive automated systems, introducing of e-services and institutional capacity building will be fruitful. This will enable the government to meet its development and non-development spending needs, as well as generate savings and create fiscal space for unforeseen budgetary demands without imposing new taxes or latching up tax rates.

CHAPTER 1

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

1.1.1 Excess payment of domestic debt-Rs. 20.525 billion

As per note 22.1 of Financial Statement of the FY 2019-20, Domestic Debts amounting Rs. 20.525 billion was excess paid in annexure-I of Finance Accounts 2019-20.

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

The management replied that the matter had been taken up with Finance Department. After a series of meetings between the representatives of AG Punjab and SO (Loans), FD, GoPb, some loan reconciliation statements and supporting record were provided to AG Punjab. Currently, this data of Domestic Debt is in process of reconciliation with data available in Finance Account.

The matter was discussed in clearing house meeting held on 09.11.2020, the para was kept pending for reconciliation of debt among AG Punjab, Finance Department and Economic Affairs Division.

Audit recommends that Debt balances should be updated on regular basis according to the figures of Finance Department and Economic Affairs Division. Moreover, the debt balances need to be reconciled with lenders on priority basis for accurate accounting.

1.1.2 Negative debt balance-Rs. 143 billion

During scrutiny of accounts, it was noticed that negative closing balances of Foreign Loans amounting Rs.143 billion was appearing in Annexure-2 of Finance Accounts 2019-20.

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

The management replied that the accounts of foreign loans is maintained in PKR without considering the impact of exchange rate fluctuations over the repayment period, thereby leading to negative balances in individual loan amount. It is pertinent to mention that foreign loans are obtained by Economic Affairs Division (EAD) and then re-lent to the Government of Punjab on same terms and conditions. As per agreement, loan is required to be repaid in foreign currency to the lender and equivalent rupee amount is to be charged to the Government of Punjab by Economic Affairs Division during the repayment period by using the prevailing exchange rates. Finance Department reconciles foreign loan balances with the Economic Affairs Division on annual basis regularly.

Furthermore, the matter had been taken up with Finance Department, the representatives of AG Punjab held a series of meetings with SO (Loans), FD, provided amortization schedules of some foreign loans. This data was cross-checked with data in Finance Accounts which showed that the negative balance primarily arose due to increasing exchange rates over the course of repayments, however, in foreign currency the GoPb paid equal to principal.

The matter was discussed in clearing house meeting held on 29.10.2020, the para was kept pending for accurate accounting/reporting of foreign debt/exchange rate loss.

Audit recommends that Debt balances are required to be updated on a regular basis according to the figures of Finance Department and Economic Affairs Division. Moreover, the debt balances need to be reconciled with lenders on a priority basis for accurate accounting.

1.1.3 Expenditure in excess/without budget allocations- Rs. 4.55 billion.

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

During the scrutiny of the Appropriation Accounts for the FY 2019-20, it was observed that an expenditure of Rs. 0.194 billion was incurred without any provision in the Original Estimates/Supplementary Demand. Re-appropriation ordered to this effect was also not made. Moreover expenditure of Rs.4.359 billion was incurred over and above the budget allocation during 2019-20.

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

The management replied that out of the total excess Rs. 2,097,895,446 relates to mandatory salary and pension payments, against which budget check is not applied in system. Remaining excess of Rs. 2,455,387,051 pertain to contingencies where budget was released by Finance Department on SAP R/3. The same was not printed in the budget book. It is a compilation error resulting in excess being shown in the Appropriation Accounts. Further, FD replied that there is a dire need to resolve the matter in coordination with Administrative Departments, Accountant General Punjab and Finance Department to stop booking Expenditure against Nil Budget / Less Budget.

The matter was discussed in clearing house meeting held on 09.11.2020, the para was kept pending for probe by Finance Department.

Audit recommends that management should ensure that no payment be made against excess than budget allocation.

1.1.4 Excess payment against Assignment Account-Rs. 67.880 billion.

As per Article 118(1) of Constitution of Islamic Republic of Pakistan, “all revenues of the Government, all loans raised by it and all moneys received by it in repayment of any loan, shall form part of a Consolidated Fund.”

As per Finance Accounts, Account No.27 Special Deposits Investments, there was negative payment of Rs. (67.880) billion appearing under head G11264 Assignment Account (ADB) up to 30thJune, 2020 due to non-budgeting of Donor Funded Assignment Account releases.

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

The management replied that a three-member committee was constituted to investigate wrong booking and propose solution to resolve the matter vide Notification No. IT(FD)3-27/2016tt Dated 21.07.2020. The first meeting of the aforementioned committee was held on 14.09.2020 to discuss Financial Year 2016-17, also attended by the SBPs representatives. It was agreed that excess payment (Negative Balance) was due to non-budgeting of project expenditure. Hence, the normal budgetary process was not followed. Therefore, a letter has been written to National Bank of Pakistan to provide bank statements of all projects working during the year 2016-17, to TO Lahore for further reconciliation with Data on SAP and then with PDs of the projects.

The matter was discussed in clearing house meeting held on 09.11.2020, the para was kept pending for compliance.

Audit recommends that matter may be expedited and Accounting Policies& Procedures be implemented in letter and spirit.

1.1.5 Non-utilization of Budget-Rs. 405.293 billion.

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

Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated.

Scrutiny of accounts revealed that against the Final Budget of Rs.2,236.328 billion the departments could not utilize the budget allocation of Rs. 405.293 billion during 2019-20 resulting in cumulative saving of 18%. Moreover, Rs. 8.961 billion was not utilized as Major Object wise saving of ranging 50% to 100%.

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

The management replied that the said savings in Appropriation Accounts for the Financial Year 2019-20 will be submitted to the competent authority i.e. Public Accounts Committee which may inquire about reasons from the concerned departments. Further Finance Department replied that an amount of Rs. 1,601.468 billion was expected to be received from the Federal Government as Punjab's FDP share but could not receive its due share of FDP amounting to Rs. 1,601.468 billion. As revised budget was prepared on the basis of Punjab's FDP share and Provincial Own Source Receipts which missed the targets due to Covid-19 lockdown, the instant amount could not be utilized.

The matter was discussed in clearing house meeting held on 09.11.2020, the para was kept pending for compliance.

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

1.1.6 Weak Public Financial Management

It is important for any Government, to assess the Debt Sustainability and review its ability to service debt obligation in future.

Scrutiny of the public debt accounts of Government of the Punjab revealed that market borrowings form a major portion of the internal debt

of the Provincial Government. During 2019-20, the Provincial Government borrowed fresh market loans for Rs.143,222 million from commercial banks for purchase of wheat. Market loans repaid was Rs.108,983 million, despite the fact that the actual recovery from sale of wheat during financial year 2019-20 was Rs. 156,513 million. Hence, the provincial government repaid Rs. 47,530 million less loans as compared to recovery on account of sales of wheat.

Internal debt of the Provincial Government was increased by Rs. 34,238 million (8.24 per cent) from Rs. 415,389 million to Rs.449,628 million at the end of 2019-20 as compared to previous year. The provincial Government paid Rs.55,199 million on account of interest on market borrowing during 2019-20 due to accumulation of internal debts.

During 2019-20, provincial Government borrowed Rs. 62,827 million and repaid Rs.62,110 million (Principal Rs. 47,177+Interest Rs.14,933) on account of foreign debt which shows that the provincial government had spent almost whole receipt on account of foreign debt during the financial year, for re-payment/servicing of previously outstanding foreign debt, resulting in less availability of funds for development.

The management replied as under:

Food Department replied that the overall increase in the internal debt of Punjab Food Department is due to the liability of subsidy on wheat pending against the Federal / Provincial Government.

Finance Department replied that the figure appearing under Head 011504 - E03203 amounting to Rs. 61,200,000 pertains to W&M Advances. Ways & Means advances are temporary borrowings from SBP when the Provincial Government cash balance with the SBP runs into deficit. Further, in July, 1994 the W&M Limit of the Government of Punjab was enhanced from Rs. 61.2 million to Rs. 1,530 million.

The matter was discussed in clearing house meeting held on 09.11.2020, the para was kept pending to review and rationalization of debt management by Finance Department.

Audit recommends that the issue needs to be looked into at higher level for better management of public debt to avoid unnecessary interest payments.

1.1.7 Understatement of Accounts-Rs. 10.00 billion

As per Article 118(1) of Constitution of Islamic Republic of Pakistan, "all moneys received by Government in repayment of any loan, shall form part of a Consolidated Fund."

During scrutiny of Accounts it was revealed that Receipt of Rs.10,000 million on account of loan & advances from Punjab Thermal Power (Pvt.) Limited during FY 2019-20 was not accounted for as provincial consolidated fund receipt and converted it into equity without recording receipt and payment of Provincial Consolidated Fund which caused understatement of accounts of receipts & payments.

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

The management replied that in pursuance of approval of provincial Cabinet, Govt. has accorded approval to the conversion of short term interest free loan (Bridge Financing) extended by Finance Department to Punjab Thermal Power (Pvt.) Limited amounting to Rs. 10.0 billion into equity against Govt. of Punjab total equity contribution requirements for the project " 1263 MW RLNG POWERPLANT" at district Jhang. However, no corresponding accounting entry was made in the books of accounts of the Government of Punjab in SAP to reflect the effects of the same.

The matter was discussed in clearing house meeting held on 09.11.2020, the para was kept pending for incorporation of the said amount on SAP after its due accounting treatment.

Audit recommends that matter may be looked into at higher level for accounting of receipts and payments of Provincial Consolidated Fund as per accounting requirements.

1.1.8 In-complete accounting of fixed assets

The accounting policies and procedure manual chapter 13 section 4 and sub section 5 states that reporting of fixed assets will be made as under:

- All PAOs shall prepare a fixed assets report, by DDO-wise, from the Fixed Assets Register on a quarterly basis. This quarterly report, in a prescribed form shall be sent to the concerned Accountant General.
- All DAOs shall also prepare a fixed assets report, by DDO-wise, from the fixed assets account on a quarterly basis. This quarterly report, in a prescribed form shall be sent to the concerned Accountant General.
- The Accountant General shall check the quarterly report send by the PAOs with the data in the fixed assets account and investigate any differences.
- The Accountant General shall consolidate the information for including into the Annual Accounts.

During the scrutiny of accounts, it was observed that in the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Provincial Government is not done.

However, The Government accounts do capture the assets created out of the expenditure incurred.

The Assets purchased and owned by the Govt. of the Punjab were not recorded and reported in annual accounts as per requirement of the accounting policies and procedure manual.

The management replied that Asset Accounting Module is functional in SAP system. However, it requires fulfillment of following condition for its effective working: (i) Complete record of assets, maintained by Principal Accounting Officer's in Asset Register.(ii) Updated valuation of assets, land & building etc. (iii) Depreciation rate, estimated useful life, estimated scrap Value etc. The Assets Accounting Module may reflect true and fair picture of the Assets of Government of Punjab, if above pre-requisites are met by Finance Department and Principal Accounting Officers of administrative departments.

The matter was discussed in clearing house meeting held on 09.12.2020, the para was kept pending for compliance.

Audit recommends that matter may be looked into for recording of Assets as per laid down procedure in APPM and FRM.

Director Budget and Accounts Forest Department

1.1.9 Explicit disregard of Punjab Procurement Rules- Rs. 3.570 billion

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

During scrutiny of accounts and field audit of office of Divisional Forest Officers, it was noticed that an amount of Rs. 3.570 billion was spent on account of afforestation i.e. Jungle Clearance, ploughing, leveling and Earth work etc. without observing PPR-2014 during the Financial Year 2019-20. This act of management deprived the govt. from competitive rates as well as from revenue on account of taxes.

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

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

The matter was discussed in clearing house meeting held on 07.10.2020, the para was kept pending for compliance.

Audit recommends to look into the matter at administrative level to fix the responsibility for such explicit disregard of Punjab Procurement Rules besides strict compliance of PPRs in future.

1.1.10 Non transparent mode of payment-Rs. 6.459 billion

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

During audit of accounts for the FY 2019-20, it was observed from the scrutiny of record that an amount of Rs. 6.459 billion was drawn from govt. treasury and disbursed in cash on account of pay & allowances for Rs. 2.506 billion and operating expenses for Rs. 3.953 billion. Thus, an unauthorized mode of payment was adopted in violation of government instructions.

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

The management replied that in compliance of the directions of the Audit Department, Finance Department and Honorable Lahore High Court Lahore, the pay roll system has been started by the Forest Department. The pay and allowances of the employees are being disbursed through their bank accounts in the HBL.

The matter was discussed in clearing house meeting held on 07.10.2020, the para was kept pending for compliance.

Audit recommends to look into the matter at administrative level to fix the responsibility for non compliance of govt. instructions to make payments through bank accounts or cheques as the case may be.

CHAPTER 2
AGRICULTURE DEPARTMENT

2.1 Introduction

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

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Agriculture Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**7(5-4)**
PC21010	316.55	(139.45)	177.11	181.59	-	4.480
PC21018	18,949.69	0.00	18,949.69	14,426.04	(4,523.657)	-
PC21030	6,000.00	(1,782.60)	4,217.40	3,942.18	(275.215)	-
PC22036	15,003.83	(4,016.64)	10,987.19	9,679.65	(1,307.539)	-
PC12038	-	-	-	-	-	-
Total	**40,270.08**	**(5,938.69)**	**34,331.39**	**28,229.46**	**(6,106.411)**	**4.4**

Overview of Expenditure

The final budget of Agriculture Department for the year ended 30.06.2020 was Rs. 34,331.39 million. Out of this, actual expenditure was Rs.28,229.46 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Orginal Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	25,266,247,000	18,549,808,926	(6,716,438,074)	(26.58)
Development	15,003,829,000	9,679,646,786	(5,324,182,214)	(35.49)
Total	**40,270,076,000**	**28,229,455,712**	**(12,040,620,288)**	**(29.90)**

This composition changed due to supplementary grants & surrenders during the Financial Year. 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	23,344,201,000	18,549,808,926	(4,794,392,074)	(5.79)
Development	10,987,186,000	9,679,646,786	(1,307,539,214)	(11.90)
Total	**34,331,387,000**	**28,229,455,712**	**(6,101,931,288)**	**(17.77)**

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. (6,106.411) million at the close of the FY 2019-20 under grants PC21018, PC21030, 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.4.480 million for the FY 2019-20 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Agriculture Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	969	18	8,945.44	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	4	1	6,115.85	-
3.	Authorities/ autonomous bodies etc. under the PAO	3	2	716.15	-
4.	Foreign Aided Projects (FAP)	1	1	1,154.50	-

2.2 Classified summary of Audit Observations

Audit observations amounting to Rs.5,183.30 million were raised during audit of Agriculture Department. This amount includes recoveries of Rs. 156.48 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non Production of record	3,700.36
B	HR/Employees related irregularities	87.90
C	Procurement related irregularities	1,057.57
D	Works related irregularities	27.20
E	Value for money and service delivery issues	119.23
F	Recoveries and overpayments	156.48
G	Others	34.56
Total		**5,183.30**

2.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	40	14	26	35
2	1985-86	85	67	18	79
3	1986-87	107	65	42	61
4	1987-88	21	14	7	67
5	1988-89	88	79	9	90
6	1989-90	71	45	26	63
7	1990-91	43	29	14	67
8	1991-92	25	14	11	56
9	1992-93	26	13	13	50
10	1993-94	49	34	15	69
11	1994-95	15	3	12	20
12	1995-96	46	0	46	0
13	1996-97	38	28	10	74
14	1997-98	76	49	27	64
15	1998-99	30	18	12	60
16	1999-00	110	60	50	55
17	2000-01	205	178	27	87
18	2001-02	89	51	38	57
19	2003-04	22	14	8	64
20	2005-06	62	10	52	16
21	2006-07	44	36	8	82
22	2009-10	35	18	17	40
23	2011-12	16	02	14	13
24	2013-14	46	08	38	17
Total		**1389**	**847**	**542**	**61**

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

2.4 AUDIT PARAS

A-Non-production of Record

2.4.1 Non-production of record-Rs. 3,700.36 million

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

During audit of Agriculture Department, the auditable record relating to transactions amounting to Rs. 3,700,356,746 (Annexure-2) was not produced despite repeated requests.

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

The matter was conveyed to concerned formations from April to October 2019 and from September to November 2020. Some formations noted the observations for compliance and the rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the administrative department. In DAC meetings held on 19.11.2020, 11.12.2020, 31.12.2020 and 15.01.2021, some paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this Report. As regards remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-HR/Employees related irregularities

2.4.2 Irregular appointment of contingent paid & other Staff- Rs. 87.90 million

As per Government of the Punjab Finance Department letter No. RO (Tech) FD 2-2/2014 dated 11.03.2016, the procedure for appointment of work charge/daily wages staff was laid down in the preface to schedule of wage rates 2012 which states that the post(s) shall be advertised properly in the leading newspapers.Moreover, as per Supreme Court of Pakistan‘s ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD‘s Notifications No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly.

During audit of Agriculture Department, it was observed that an expenditure of Rs. 87,899,300 was incurred on payment to visiting faculty members, adhoc/contract employees and daily wages/contingent employees. The expenditure was held irregular as the same was incurred on payment of wages and salaries to the daily waged employees/visiting faculty and adhoc/contract employees who were appointed without advertisement in newspapers. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Appointment	Amount (Rs.)
1	ARID Agriculture University, Rawalpindi	2018-20	47389	Daily paid/work charge employees	48,219,886
2	ARID Agriculture University, Rawalpindi	2018-20	44266	Visiting staff	27,427,414
3	University of Agriculture Faisalabad	2019-20	42275	Contingent paid staff	12,252,000
4	ARID Agriculture University, Rawalpindi	2018-20	44284	Irregular appointment of retired officers	0
Total					**87,899,300**

Audit is of the view that disregard to government instructions resulted in irregular appointment of daily wages employees/other staff and expenditure on the wages/salaries thereof.

The matter was pointed out to concerned formations in April and June 2019 and from September 2020 to October 2020. Some formations noted the observation for compliance and the other formations stated that the reply would be submitted after receipt of report.

The matter was further reported to the administrative department. In the DAC meetings held on 28.12.2020, 31.12.2020 and 19.01.2021, the paras of some formations were kept pending for compliance and the para of other formation was kept pending for clarification from S&GAD. Further progress was not reported by the department till the finalization of this Report. As regards remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

C- Procurement Related Irregularities

2.4.3 Irregular expenditure due to violation of Punjab Procurement Rules-Rs. 1,057.57 million

As per rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per rule 9 ibid, a procuring agency shall announce in an appropriate manner all proposed procurements for each

financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, As per rule 12 ibid, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations.

During audit of Agriculture Department, it was observed that expenditure to the extent of Rs. 1,057,571,107 (Annexure-3) was incurred irregularly on the purchase of store articles material etc. without uploading of bid evaluation report on PPRA website and non-observing of other PPRA rules.

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

The matter was pointed out to concerned formations from April 2019 to November 2020. Most of the formations either noted the observations for compliance or did not reply. The remaining formations did not provide cogent replies.

The matter was further reported to the administrative department. In the DAC meetings held on 11.12.2020, 28.12.2020, 31.12.2020, 08.01.2021 and 15.01.2021, the paras of some formations were kept pending for regularization from Finance Department and the paras of other formations were kept pending for probing the matter at administrative level. Further progress was not reported by the department till the finalization of this Report. As regards remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

D-Works related irregularities

2.4.4 Unauthorized payment of mobilization advance without obtaining bank guarantee-Rs. 22.70 million

According to rule 56 of the Punjab Procurement Rules 2014, the procuring agency shall require the successful bidder to furnish the performance guarantee which shall not exceed ten percent of the contract award.

During audit of the Arid Agriculture University Rawalpindi, it was observed from the scrutiny of the work "Establishment of National center for live stock breeding and genomics (NCBLG&G) that the payment of Rs. 22,700,000 was made as mobilization advance without obtaining any performance guarantee in contravention of the rules as highlighted above. Further, despite this payment no progress on initiation of work till finalization of this report is reported.

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

The matter was pointed out to the formations during audit conducted in September 2019. Formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 31.12.2020, the para was kept pending with the direction to recover the mobilization advance at the earliest. Further progress was not reported by the department till the finalization of this Report.

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

(PDP No. 44290)

2.4.5 Overpayment to contractors-Rs. 4.50 million

As per CPW code, rule 228 (a), recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

During audit of Agriculture Department, it was observed that overpayments were made to the contractors due to application of higher rates as well as non reduction of rates etc. to the tune of Rs.4,497,780 million. (Annexure-4)

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

The matter was pointed out to the formations during audit conducted in October 2018, September 2019 and during September to November 2020. Most of the formations noted the observations for compliance. The rest of the formations offered a vague reply without any documentary evidence.

The matter was further reported to the administrative department. In the DAC meeting held on 31.12.2020, the paras of some formations were reduced to the extent shown in the table after verification of record and the paras of other formation was kept pending with the direction to inquire the matter at administrative level. The paras of few formations were kept pending for compliance. Further progress was not reported by the department till the finalization of this Report. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

E-Value of money & Service delivery issues

2.4.6 Unjustified award of overseas Ph.D Scholorships- Rs. 52.02 million

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

During audit of University of Agriculture, Faisalabad 2019-20, it was observed that 23 contract employees were selected for Overseas Ph.D. Scholorship from different countries. However, their selection and expenditure amounting to Rs. 52,023,384 incurred upon them were unjustified owing to the following questions raised over their selection process:

1. Selected sholars were not permanent government employees
2. Scholars had been paid scholarship alongwith salaries
3. Selection criteria, offer letters, terms & conditions settled and other relevant record were not produced to audit

Audit is of the view that weak managerial controls resulted in unjustified payment which needs recovery.

The matter was pointed out to the formations during audit conducted in October 2020.

The formation replied that detailed response would be submitted later on.

The matter was further reported to the administrative department. In the meetings held on 28.12.2020, the para was kept pending for

recovery. Further progress was not reported by the department till the finalization of this Report.

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

(PDP No. 42270)

2.4.7 Non-deposit of receivables into government treasury- Rs. 67.21 million

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

During audit of Agriculture Department, it was observed that the amount of admission/tuition fee, unspent balance of water user charges, auction money, unspent balance of completed projects etc. had not been deposited into government treasury due to negligence of the management to the tune of Rs. 672,06,788. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Punjab Agriculture Research Board, Lahore	2017-20	41335	Unspent balance of completed projects	45,501,392
2	Punjab Agriculture Research Board, Lahore	2017-20	41341	Unspent balance of completed projects	19,964,200
3	Director of Agriculture Crop Reporting Service Lahore	2017-20	41796	Non deposit of income and GST into treasury	1,741,086
Total					**67,206,678**

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

The matter was pointed out to the formations during audit conducted in October 2018, August & October 2019 and August to November 2020.The some formations noted the observation for

compliance and the rest of the offered vague reply without any documentary evidence.

The matter was further reported to the administrative department. In the DAC meeting held on 28.12.2020, the paras of few formations were kept pending for compliance and the para of other formation was kept pending for probing the matter at administrative level. Further progress was not reported by the department till the finalization of this Report.

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

F-Recoveries and overpayments

2.4.8 Non recovery of receiveables from employees-Rs. 156.48 million

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

During audit of Agriculture Department, it was observed that certain recovery had to be made from the contractors, employees and departments etc. due to the negligence of the managements to the tune of Rs. 156,480,647. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44565	Non recovery of outstanding installments of bikes from employees	140,685,560
2	University of Agriculture, Faisalabad	2019-20	42271	Loss due to defaulter scholars	9,921,400
3	Secretary Agriculture, Lahore	2019-20	44215	Non recovery of imposed amount in E&D cases	5,873,687
Total					**156,480,647**

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

The matter was pointed out to the formations during audit conducted in July and October 2020. The formations stated that detail reply would be submitted later on and the other formation noted the observations for compliance.

The matter was further reported to the administrative department. In the meetings held on 11.12.2020 and 15.01.2021, the para of one formation was kept pending for probing the matter at administrative level and the para of other formation was kept pending for recovery. As regards remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

G-Others

2.4.9 Procurement at higher rates -Rs. 21.42 million

As per rule 2.33 of PFR Vol-I, every government servant will be held personally responsible for loss sustained by government through negligence or fraud on his part.

During audit of Agriculture Department, it was observed that government sustained loss of Rs. 21,416,332 due to the negligence of the following formations.

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of negligence	Amount (Rs.)
1	DG Agriculture, (Extension) Lahore	2019-20	44239	Loss due to purchase at higher rates	20,170,600
2	Chief Technical Advisor, ADU, Lahore	2017-20	40131	Loss due to award of contract for rental of vehicles	467,612
3	Regional Manager PMU, NPIW, Faisalabad	2011-20	44223	Loss due to theft of vehicle	400,000

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of negligence	Amount (Rs.)
4	Chief Technical Advisor, ADU, Lahore	2017-20	40130	Loss due to purchase of air conditioner at higher rate	378,120
Total					**21,416,332**

Audit is of the view that weak internal controls resulted in loss to government.

The matter was pointed out in June 2019 and during July to November 2020. Mostly of the formations noted the observations for compliance. Rest offered evasive replies.

The matter was further reported to the administrative department. In the DAC meetings held on 19.11.2020, 22.12.2020, 28.12.2020, 08.01.2021, 15.01.2021 and 19.01.2021, the paras of some formations were kept pending for regularization from Finance Department and other paras of few formations were either kept pending for compliance or recovery/probe. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter may be inquired at administrative level for fixing responsibility.

2.4.10 Dubious payments-Rs. 13.14 million

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

During audit of Agriculture Department, it was observed that an amount of Rs. 13,143,529 was drawn fraudulently.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1.	Secretary Agriculture Lahore	2019-20	44219	Case of embezzlement sent to anticorruption but the outcome of the case not informed.	7,500,000
2.	Secretary Agriculture Lahore	2019-20	44212	Recovery of Embezzlement for retreat at PC Bhurban etc. was imposed vide letter dated 08.11.2019	5,643,529
Total					**13,143,529**

Audit is of the view that due to weak internal controls fictitious payments were made.

The matter was pointed out to concerned formations in July to November, 2020 but no compliance was made.

The matter was further reported to the administrative department. In DAC meeting held on 08.01.2021, the paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that matter be inquired at administrative level and recovery be effected from the concerned.

CHAPTER 3
AUQAF AND RELIGIOUS AFFAIRS DEPARTMENT

3.1 Introduction

(A) Auqaf & Religious Affairs Department is headed by a Secretary, who is assisted by an Additional Secretary and a Deputy Secretary along with their ancillary staff. Secretary Auqaf & Religious Affairs also acts as Chief Administrator, Auqaf. The Auqaf Organization is a self supporting body. Its sources of funding are shrine donations, grants, income from leased agricultural lands and rents from commercial as well as residential properties. The funds generated are utilized for education, medical facilities, social welfare, academic scholarships and for maintenance/operation of important religious monuments and holy places. The Auqaf Organization comprises of the following six Directorates:

- Directorate of Administration
- Directorate of Estate
- Directorate of Finance
- Directorate of Religious Affairs
- Directorate of Projects
- Directorate of Health Services

Functions

- Administration of the Punjab Waqf Properties Ordinance, 1979.
- Managing mosques, shrines and other religious institutions under the control of the Chief Administrator, Auqaf, Punjab, except historical monuments.
- Management of Central Auqaf Fund.

- Management of Muslim graveyards taken over by the Chief Administrator of Auqaf, Punjab under section 7 of the West Pakistan Waqf Properties Ordinance, 1979.
- Managing Charitable and Religious Endowments.
- Preparation and implementation of religious education schemes.
- Management and repair of Badshahi Mosque, Lahore.
- Religious Education Schemes.
- Publication of books on Islamiat.
- Printing and Publication of the Holy Quran including administration of the publication of the Holy Quran (Elimination of Printing & Recording Errors) Act, 1973.
- Arrangements of Hajj Affairs in coordination with the Federal Govt.
- Administration of Data Darbar Hospital, Lahore.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Auqaf and Religious Affairs Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	SupplementaryGrant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	64.43	(1.93)	62.50	59.62	(2.88)
PC21023	220.00	(220.00)	-	-	-
PC22036	300.00	(243.78)	56.22	56.22	(0)
Total	**584.43**	**(465.70)**	**118.72**	**115.84**	**(2.88)**

Overview of Expenditure

The final budget of Auqaf Department for the FY ended 30th June, 2020 was Rs. 118.72 million. Out of this, actual expenditure was Rs. 115.84 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	284,428,000	59,623,510	(224,804,490)	(79.04)
Development	300,000,000	56,216,790	(243,783,210)	(81.26)
Total	**584,428,000**	**115,840,300**	**(468,587,700)**	**(80.18)**

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	62,503,000	59,623,510	(2,879,490)	(4.61)
Development	56,220,517	56,216,790	(3,727)	(0.01)
Total	**118,723,517**	**115,840,300**	**(2,883,217)**	**(2.43)**

Anticipated savings not surrendered

According to rule 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, savings amounting to Rs. (2.88) million at the close of the FY 2019-20 under grants PC21010, PC21023 & PC22036 were not surrendered in time by the department in disregard to the aforementioned rule.

Audit Profile of Auqaf and Religious Affairs Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	1	1	152.35	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

3.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 7.74 million were raised during audit of Auqaf and Religious Affairs Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	2.34
B	Works related irregularities	5.4
Total		**7.74**

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	1999-2000	41	4	37	10
2	2001-2002	81	25	56	31
3	2012-2013	9	1	8	11
Total		**131**	**30**	**101**	**21**

The compliance status in Auqaf and Religious Affairs Department needs to be improved.

3.4 AUDIT PARAS

A-HR/employees related irregularities

3.4.1 Irregular appointments of daily-waged staff-Rs. 2.34 million

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, Auqaf and Religious Affairs Department, Govt. of the Punjab, Lahore for the FY 2017-20, it was observed that Punjab Quran Board of Auqaf & Religious Affairs Department hired the daily-waged staff and paid an amount of Rs. 2,337,274 on account of daily wages. Audit found following irregularities:

- Daily-waged staff was appointed without advertisement in the leading newspapers in violation of instructions issued by the Supreme Court of Pakistan.
- No record/file of daily paid Labour was maintained by the department.
- National Identity Cards were not attached or available in files/bills.
- Addresses and phone numbers were not available or written on record.

Audit is of the view that weak administrative control resulted in irregular appointments.

Audit pointed out the irregularities in November 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be regularized from the Finance Department.

(PDP No.44600)

B-Works related irregularities

3.4.2 Performance guarantee not received from contractors- Rs. 5.40 million

According to rule 56 of Punjab Procurement Rules 2014, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount.

During audit of Secretary, Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore (Project Director) for the FY 2017-20, it was observed that contracts amounting to Rs. 54 million awarded to nine different contractors for construction of 09 Quran Mahals for Shaheed Quranic Papers at all Divisions in Punjab but 10% performance guarantee to the tune of Rs. 5,400,000 from successful bidders were not received.

Weak supervisory and financial controls resulted in undue financial benefit to contractors.

Audit pointed out the irregularities in November 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should probe the matter besides obtaining of performance guarantee from the contractors.

(PDP No.44587)

CHAPTER 4
BOARD OF REVENUE

4.1 Introduction

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

Following are the main functions of 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.
- It exercises general superintendence and control over the Revenue Officers and Revenue Courts in the province and has *suo-moto* jurisdiction.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Board of Revenue indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**7(5-4)**
PC21002	4499.40	471.33	4970.72	4233.61	(737.11)	-
PC21004	758.04	0.001	758.04	529.90	(228.14)	-
PC21006	107.78	0.001	107.78	73.19	(34.59)	-
PC21009	14.24	(7.841)	6.40	6.60	-	0.20
PC21010	8,005.93	(691.97)	7,313.95	6,766.05	(547.90)	-
PC21031	2,030.67	(156.63)	1,874.04	1,761.94	(112.10)	-
PC22036	1,390.12	(491.05)	899.07	818.43	(80.64)	-
PC16046	0.43	-	0.43	-	(0.43)	-
Total	**16,806.62**	**(876.16)**	**15,930.45**	**14,189.75**	**(1,740.91)**	**0.20**

Overview of Expenditure

The final budget of Board of Revenue for the FY ended 30th June, 2020 was Rs. 15,930.45 million. Out of this, actual expenditure was Rs. 14,189.75 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	OrginalGrant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	15,416,497,000	13,371,313,273	(2,045,183,727)	(13.27)
Development	1,390,120,000	818,433,795	(571,686,205)	(41.12)
Total	**16,806,617,000**	**14,189,747,068**	**(2,616,869,932)**	**(15.57)**

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	15,031,381,000	13,371,313,273	(1,660,067,727)	(11.04)
Development	899,072,000	818,433,795	(80,638,205)	(8.97)
Total	**15,930,453,000**	**14,189,747,068**	**(1,740,705,932)**	**(10.93)**

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. (1740.91) million at the close of the year 2019-20 under grants PC21002, PC21004, PC21006, PC21010, PC21031, PC22036, PC16046 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.0.20 million for the FY 2019-20 under grant PC21009 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Board of Revenue Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	3	3	2,539.06	-
2.	• Assignment Accounts • SDAs etc. (excluding FAP)	1	1	2,888.37	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

4.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 4,770.88 million were raised during audit of Board of Revenue Department. This amount includes recoveries of Rs. 331.35 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	3,653.49
B	Procurement related irregularities	711.92
C	Financial Management Issues	74.13
D	Recoveries and overpayments	331.35
Total		**4,770.88**

4.3 Brief comments on the status of compliance with PAC Directives

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

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

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

4.4 AUDIT PARAS

A-HR/Employees related irregularities

4.4.1 Irregular extensions in contract appointments- Rs. 3,529.35 million

As per Clause XVI of the Contract Appointment Policy2004, extension in contract appointment shall be made by the appointing authorities on the basis of the Performance Evaluation Reports of the contract employee.

During audit of Punjab Land Commission, Lahore for the FY 2019-20, it was observed that the authority extended contracts of the staff and officers without observing the evaluation criteria as prescribed above. The salaries were paid to staff which does not conform to required service standards as per terms and conditions of the employment

Audit is of the view that irregular extensions of contract employees without proper evaluation of service resulted in irregular payment of salaries amounting to Rs. 3,529,349,944.

Audit pointed out the lapse in November 2020. The management replied that written response would be offered in due course of time.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends to probe the matter at administrative level besides fixing responsibility against the responsible.

(PDP No.25129)

4.4.2 Inadmissible/unauthorized payment of allowances- Rs.124.14 million

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

During audit of following formations of BOR, it was observed that various allowances were drawn and paid to employees without admissibility as mentioned against each.The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Specific provision	Subject	Amount (Rs.)
1.	Punjab Land Record Authority	2017-20	25137	The Punjab Land Records Authority Act 2017 does not contain such provision for granting such allowance.	Unjustified payment of Eid and saturday allowance for Rs. 101.547 million	101,547,800
2.	Punjab Land Record Authority	2017-20	25150	A controlling officer in order to ensure that traveling allowance is not turned into a source of profit. Personal cars should not be allowed to Grade II officers.	Irregular payment of TADA	8,360,343
3.	Punjab Land Record Authority	2017-20	25157	The Punjab Land Records Authority Act 2017 doesnot contain any provision for granting such allowances.	Irregular payment of Mobile Allowance	1,260,000
4.	Punjab Land Commission	2019-20	24447	The rates of special allowance were revised vide letter No. FD.PR.2-1/2009 dated 31-01-2017 and 26-05-2018.	Unjustified payment of Special Allowance/ Secretariat Allowance.	8,594,793
5.	Punjab Land Commission	2019-20	24453	Utility Allowance for Punjab Civil Secretariat was approved with effect from February 1, 2017 vide No. FD.SR. 1.9-14/2002(p) dated 31-01-2017	Unjustified payment of Utility Allowance.	2,622,161

Sr. No.	Name of formation	Period of Audit	PDP No.	Specific provision	Subject	Amount (Rs.)
6.	Punjab Land Commission	2019-20	24455	Overtime allowance was allowed to secreteriate drivers only.	Unjustified Payment of Overtime allowance	1,561,600
7.	Punjab Land Commission	2019-20	24457	The officer allotted with government vehicle are not allowed to draw the conveyance allowance.	Non-deduction of conveyance allowance	192,627
Total						**124,139,324**

Audit is of the view that weak internal controls on payroll and disregard to the government instructions/rules as regards payment of allowances resulted in unauthorized payment of Rs.124,139,324.

The matter was pointed out from July to November 2020. Most of the formations noted the observations for compliance. The remaining did not offer any reply.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, some paras were kept pending for probe, compliance and recovery. Further progress was not reported by the department till the finalization of this Report. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that department should strengthen its internal controls on payroll, effect recoveries of the stated amounts and deposit the same into relevant fund/Treasury.

B-Procurement related irregularities

4.4.3 Unjustified payment for purchase of machinery and equipment-Rs. 147.86 million

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible

for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence.

During examination of the record of PLRA, Lahore, for the FY 2019-20, it was observed that goods were transported from warehouse of supplier to TCS warehouse for storage on 20.02.2020. It was further observed that payment of Rs. 147,860,905 on account of purchase of theseIT equipment was made to the contractor in April 2018. The detail is as under:

Desktop computers 1079	LCDs Monitors. 1079	LED/ Monitors 297	Monitor Touch LED1

The management stated that PLRA had no capacity to store this quantity of IT equipment due to shortage of space so the equipment remained stored with vender and upon agreement with TCS, the same was shifted to TCS warehouse. Record relating to assessment of need of this huge IT equipment tender, stock entries/ issuance/deployment was not shown to audit. But inspection of goods was available with vouchers that goods are inspected at the site of contractor and stated that goods are shipped to requisite ARCs or IT store. Whereas, neither documentary evidence was available on record regarding placement of stock at vender warehouse nor the same was permissible under the law due to safety and security risk.

Further, audit observed number of discripences in stock register like the page 201 contains the entry of 2200 LEDs with back light display and 150 touch LEDs vide delivery challan No L18022402 dated: 24.02.2018 and same numbered delivery challan dated 15.03.2018 respectively.The whole stock was issued to IT store and how it was possible that the equipment which was in stores of vender be issued to IT

store. From the fact narrated above it transpired that PLRA had no need of such equipment in 2018 and equipment was purchased for the reason best known to department.

This resulted in unjustified and irregular payment for equipment of Rs. 147,860,905 remained with vender without the requirement of immediate utilization.

Audit pointed out the lapse in November 2020 and department stated that written response would be offered in due course of time.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, 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 may be got regularized from Finance Department.

(PDP No.25136)

4.4.4 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 564.06 million

As per rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per rule 9 ibid, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of Punjab Land Record Authority for the FY 2019-20, it was observed that expenditure to the tune of Rs. 562,939,116

was incurred on procurement without observing Punjab Procurement rules.

The matter was pointed out from July to November 2020. Most of the formations noted the observations for compliance. The remaining did not reply while other formations did not provide any cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that department should strengthen its internal controls beside irregularity got regularized from competent authority.

(PDP No.25131)

C-Financial Management Issues

4.4.5 Un-authorized advance drawl and expenditure without immediate requirement-Rs. 74.13 million

According to 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. However, the advance approval of Finance Department is required in cases where advance payment is necessary for running of official work.

During audit of Punjab Land Record Authority for the FY 2019-20, it revealed that the authority had made payment to the tune of Rs.74,131,200 without prior approval of the Finance Department. The payment was made to National Printing Corporation for purchase of security featured paper for which no utilization was shown to audit.

Audit pointed out the lapse in November, 2020 and department stated that written response would be offered in due course of time.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, 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 the matter be got regularized from the competent forum and utilization be shown to audit.

(PDP No. 25139)

D-Recoveries and overpayments

4.4.6 Non/less deduction of Income Tax & Punjab Sales Tax- Rs.331.35 million

According to Sections 153, 149 & 263 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule. Moreover, sales tax on various types of services is applicable at the rates specified in second schedule of Punjab Sales Tax on Services Act 2012.

During audit of following formations of BOR, it was observed that Income Tax & Punjab Sales Tax (PST) amounting to Rs. 331,350,586 was not/less deducted at the time of making payments to the suppliers. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Subject	Amount (Rs.)
1	Punjab Land Record Authority	2017-20	25133	Non-charging of Punjab sales tax on services on service charges	327,731,762
2	Punjab Land Record Authority	2017-20	25155	Non-Payment of Professional Tax of Employees of PLRA	3,589,200
3	Punjab Land Commission	2019-20	24459	Non Deduction of Income Tax at source for the professional fee to lawyers	29,624
Total					**331,350,586**

Audit is of the view that weak internal controls on taxation resulted in none/less deduction of income tax.

The matter was pointed out to the concerned formations in July 2020 to November 2020. Most of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, one para was kept pending for compliance with the direction to get clarification from PRA. Another para was kept pending for recovery. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

CHAPTER 5
EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT

5.1 Introduction

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

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

- Cotton Fee
- Motor Vehicle Token Tax
- Entertainment Duty
- Professional Tax
- Hotel Tax
- Property Tax
- Excise Duty (Duty on manufacturing, import, export of liquor, vend fee on retail sale of liquor and fees on grant and renewal of licenses/permits for liquor).
- Farm House Tax

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

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Excise & Taxation Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of five grants/appropriations is as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ ReAppropriation	Final Grant	Actual Expenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**7(5-4)**
PC21001	10.58	0	10.58	6.27	(4.30)	-
PC21003	678.37	42.20	720.565	654.71	(65.85)	-
PC21007	282.036	9.63	291.66	288.27	(3.39)	-
PC21008	1,143.18	(123.00)	1,020.18	772.54	(247.64)	-
PC21010	181.28	(89.92)	91.37	97.91	-	6.54
PC22036	115.53	(75.68)	39.85	39.85	(0.00)	-
Total	**2,410.97**	**(236.77)**	**2,174.19**	**1,859.55**	**(321.18)**	**6.54**

Overview of Expenditure

The final budget of Environment Protection for the FY ended 30th June, 2020 was Rs. 2174.19 million. Out of this, actual expenditure was Rs. 1859.55 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Orginal Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	2,295,438,000	1,819,706,629	(475,731,371)	20.73
Development	115,529,000	39,846,641	(75,682,359)	65.51
Total	**2,410,967,000**	**1,859,553,270**	**(551,413,730)**	**22.87**

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	2,134,346,000	1,819,706,629	(314,639,371)	14.74
Development	39,847,000	39,846,641	(359)	0.00
Total	**2,174,193,000**	**1,859,553,270**	**(314,639,730)**	**14.47**

Anticipated savings not surrendered

According to para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (321.18) million at the close of the FY 2019-20 under grants PC21001, PC21003, PC21007, PC21008 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. 6.54 million for the FY 2019-20 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Excise, Taxation and Narcotics Control Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	4	4	292.01	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

5.2 Classified summary of Audit Observations

There is only one observation in this Report. As the said para does not carry any amount, therefore the summary of the audit observations classified by nature is nil.

5.3 Brief comments on the status of compliance with PAC Directives

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

5.4 AUDIT PARAS

5.4.1 Non delivery of number plates and smart cards

Section 23 under Chapter III of Motor Vehicle Ordinance 1965 provides thatmotor vehicles not to be driven without registration.A person shall not drive a motor vehicle and the owner shall not cause a vehicle to be driven unless the vehicle is registered under this chapter and the license number plates are displayed on the motor vehicle in the prescribed manner and if the license number plates are not being issued, the registration mark is displayed on the motor vehicle in prescribed manner.

During audit of Additional Director General, Excise & Taxation Lahore for the FY 2019-20, it was observed thatissuance of 739044 amounting to Rs.391,639,320 and 1038622 number plates amounting to Rs.814,734,000 was pending with the vendor till June 2020. Payment of Rs.1,206,373,320 had been deposited in revolving fund account for which smart cards and number plates were not issued to the vehicle owners.

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

The matter was brought into the notice of departmental representative in October 2020. The department noted the observation.

The matter was further reported to the administrative department. In the DAC meeting held on 18.01.2021, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that pending number plates and smart cards be issued and responsibility be fixed against the responsible.

(PDP No. 25076)

CHAPTER 6
FINANCE DEPARTMENT

6.1 Introduction

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

The major functions of the department are mentioned below:

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Finance Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of nine grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	7,818.01	(4,606.97)	3,211.04	2,982.29	(228.75)
PC21028	244,900.00	-	244,900.00	228,813.64	(16,086.36)
PC21031	440,690.34	(8,887.60)	431,802.74	415,230.93	(16,571.81)
PC13035	0.00	-	0.00	-	(0.00)
PC22036	-	8,465.86	8,465.86	8,465.86	(0.00)
PC12043	4,000.00	(4,000.00)	-	-	-
PC24044	31,114.76	0.00	31,114.76	28,676.39	(2,438.37)
PC16048	49,150.29	0.00	49,150.29	47,177.71	(1,972.59)
PC13050	84,400.00	-	84,400.00	6,720.00	(77,680.00)
Total	**862,073.41**	**(9,028.71)**	**853,044.70**	**738,066.82**	**(114,977.88)**

Overview of Expenditure

The final budget of Finance Department for the FY ended 30thJune, 2020 was Rs. 853,044.70 million. Out of this, actual expenditure was Rs. 738,066.82 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	862,073,409,000	729,600,959,320	(132,472,449,680)	15.37
Development	0	8,465,860,504	8,465,860,504	100
Total	**862,073,409,000**	**738,066,819,824**	**(124,006,589,176)**	**14.38**

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	844,578,840,000	729,600,959,320	(114,977,880,680)	13.61
Development	8,465,860,507	8,465,860,504	(3)	0.00
Total	**853,044,700,507**	**738,066,819,824**	**(114,977,880,683)**	**13.48**

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.(114,977.88) million at the close of the FY 2019-20 under grant PC21010, PC21031, PC13035, PC22036, PC24044, PC21028 & PC24044, PC16048 & PC13050 were not surrendered in time by the Department.

Audit Profile of Finance Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	257	7	401.22	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

6.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 342,273.61 million were raised in this report during audit of Finance Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non Production of record	226,731.71
B	HR/Employees related irregularities	11.00
C	Financial Management Issues	115,530.90
Total		**342,273.61**

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.	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**

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

6.4 AUDIT PARAS

A-Non production of record

6.4.1 Non production of record-Rs. 226,731.71 million

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

During audit of Finance Department, it was observed that following formation incurred expenditure of Rs. 226,731,706,863 but did not produce the relevant auditable record. Due to non-provision of vouched account, audit could not ascertain the authenticity of accounts. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1.	Secretary Finance Department, Lahore.	2019-20	41036	Record relates to Lahore Orange Train Project-(Punjab Government & Foreign Funding)	181,504,756,000
2.	Secretary Finance Department, Lahore.	2019-20	41024	General Provident Fund Record- (investment record, investment Policies, standards & procedures)	7,067,592,000
3.	Secretary Finance Department, Lahore.	2019-20	41023	Pension Fund Record-(investment record, investment Policies, standards & procedures)	38,133,332,000
4.	Punjab Revenue Authority,(PRA) Lahore	2019-20	24836	Log book, Orders for placing the vehicle on pool	15,878,225
5.	Divisional Director Local Fund Audit, Faisalabad	2000-20	47067	Acquaintance roles	5,866,003
6.	Divisional Director	2000-20	47070	Paid vouchers,	2,266,015

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
	Local Fund Audit, Faisalabad			acknowledgements, contingent and utility bills	
7.	Divisional Director Local Fund Audit, Faisalabad	2000-20	47071	Actual payee receipts/ acknowledgements	2,016,620
8.	Divisional Director Local Fund Audit, Faisalabad	2000-20	47066	Acquaintance roles, cash book, log books and stock registers	0
9.	Secretary Finance Department, Lahore.	2019-20	41051	Minuets of meeting of M.R.S Committee dated 07.01.2020, Criteria/SOPs/TORs laying foundation for revision of M.R.S/ Price variation, etc.	0
10.	Punjab Revenue Authority,(PRA) Lahore	2019-20	24848	Non production of Record	0
11.	Secretary Finance Department, Lahore.	2019-20	41066	Non production of Record pertaining to various sections	0
Total					**226,731,706,863**

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

The matter was pointed out from July to October 2020. The managements at Sr. No, 1 to 3, 9 & 11 did not offer any reply while management at Sr. No. 4, 5 to 8 & 10 noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 30.12.2020 and 31.12.2020, some of the paras were kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-HR/Employees related irregularities

6.4.2 Irregular appointments of daily waged employees- Rs. 8.61 million

As per clause 2(a& b) of the Government of the Punjab Finance Department Notification No. RO (Tech) FD2-2/2016 dated 05.09.2016, the appointments to a post shall be advertised properly in the leading newspapers.

During audit of the accounts of following formations of Finance Department, it was observed that recruitment of daily waged staff i.e. computer operators, Gaurds cum chowkidar, sanitary workers etc. was made without advertisement and salary amounting to Rs. 8,613,244 was paid in cash. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Provincial Director Local Fund Audit, Lahore.	2017-20	43756, 43757	7,795,641
2.	Divisional Director Local Fund Audit, Gujranwala.	2017-20	44558	454,018
3.	Regional Director, Local Fund Audit, Lahore.	2019-20	43740	363,585
Total				**8,613,244**

The lapse occurred due to weak internal controls on the management of human resource.

The matter was pointed out during September & October 2020. The management at Sr. No 1 replied that contingent paid staff was hired to tackle the increasing work load and in continuation of earlier adopted practice. The management at Sr. No 2 noted the observation for compliance. Reply was not offered by the management at Sr. No.3.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that internal controls on the management of human resource needs to be strengthened besides regularization of the matter from the competent authority.

6.4.3 Irregular appointment of Debt Management Specialist- Rs. 2.39 million

As per eligibility criteria for the post of Debt Management Specialist, required qualification of the said post was master degree from HEC accredited local/foreign university in economics, finance, accounting, Business administration, public finance or public administration management sciences or relevant field like CFA, CA, ACCA, ACMA/CIMA with minimum 10 years of professional experience.

During audit of the accounts of Secretary, Finance Department, Lahore, for the FY 2019-20, it was observed that Mr. Sanwal Qureshi was recruited as Debt Management Specialist in Debt Management Unit and paid Rs. 2,385,480 to him on account of salary. The perusal of the recruitment record revealed that the selected candidate had applied for the post of debt management unit on 08.10.2019. However, he had only BBA degree instead of Master Degree as required in eligibility criteria. He had completed his master degree in 2020. Moreover, he had no post qualification experience of ten years.

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

The initial observation was issued in July 2020 but the department did not offer any comments/reply.

The matter was further reported to the administrative department. DAC meeting was held on 30.12.2020. The para was kept pending for probe. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that matter needs to be probed under intimation to Audit.

(PDP No. 41042)

C-Financial Management Issues

6.4.4 Irregular grant of loans to various agencies- Rs. 90,075.29 million

As per rule 10.3 (i to iv) of PFR Vol-I, Payment shall be made in the manner that every loan to a Municipality, Corporation, Society or other Local body shall be sanctioned and released subject to such conditions and manner as may be prescribed by the Finance Department in individual cases. The payment of loan shall reckon for interest on the last day of month in which such payments are made and be recorded in the books of the AG Punjab, for watching the recoveries of loan.

During audit of Finance Department, it was observed that loan amounting to Rs. 90,075,288,000 was granted to various agencies/companies without signing of agreement by the recipient agency/companies and considering their payback capacity. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)	Remarks
1	Secretary, Finance Department, Lahore.	2019-20	41052	64,278,389,000	Loan granted without considering pay back ability
2	Secretary, Finance Department, Lahore.	2019-20	41050	22,816,632,000	Loan granted to defunct agency (Punjab Road Transport Corporation) without considering its pay back ability

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)	Remarks
3	Secretary, Finance Department, Lahore.	2019-20	41034	2,874,102,000	Loan granted without considering its pay back ability as the agency had defaulted payment loan in the year 2005-06.
4	Secretary, Finance Department, Lahore.	2019-20	41057	106,165,000	Loan granted without considering pay back ability of the agency (LTC)
5	Secretary, Finance Department, Lahore.	2019-20	41058	0	Block allocation of loans granted to various companies was made instead of company-wise allocation of budget. Loans were directly credited in commercial banks of respective companies instead of considering cash flow requirement of companies.
Total				**90,075,288,000**	

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

The matter was pointed out in July 2020. The department did not offer any reply.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, some of the paras were kept pending for recovery and compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

6.4.5 Loss to Govt. due to non-distribution of dividend by the BOP-Rs. 25,450.03 million

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

During audit of the accounts of Secretary, Finance Department, Lahore, for the FY 2019-20, it was observed that Agriculture Department and Finance Department had jointly possessed 1,519,404,845 nos. of share of BOP, which come to 57.4728% of the total share of the BOP. The Govt. of the Punjab was on the driving seat of the BOP. A perusal of the file revealed that the BOP had distributed dividend among its shareholder in the year 2001, 2002 and 2019 being on profit. From 2003 to 2018 no dividend was paid against the Government shares. Further BOP, being a retail bank was bound to pay due dividend to the GoP under PSX regulations.

The lapse occurred due weak supervisory controls of the management and Govt. had to sustain loss to the above extent.

The initial observation was issued in July 2020 but the department did not offer any comments.

The matter was further reported to the administrative department. DAC meeting was held on 30.12.2020. The committee kept the para pending till receipt of dividend from BOP. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter may be inquired into to ascertain the reasons for foregoing the dividend share of the GoP by the BoD despite of the fact that the Bank was earning profit for the last three years.

(PDP No.41035)

6.4.6 Unauthorized drawl of Special Allowance-Rs.5.58 million

Finance Department notification No.FD.PR.2-1/2009 dated 13.03.2019 provide that Governor of the Punjab has been pleased to allow officer/officials, working in Punjab Civil Secretariat Departments and drawing their pay from the pay roll of Secretariat Departments, to draw either of the following allowance (s) whichever is higher:

i. The cadre / department / post specific allowance; or

ii. Special Allowance @ 50% of Basic Pay Scales, 2008 plus Civil Secretariat Allowance @ 50 % of running Basic Pay Scales 2017.

In addition to above, it is clarified that no employee working in Punjab Civil Secretariat and drawing salary from the payroll of Secretariat Department is entitled to any cadre / department/ post specific allowance in presence of Special Allowance 2009 plus Civil Secretariat Allowance.

Further, Finance Department notification No.FD.PR.12-7/2018 dated 29.07.2019 further endorsed that the Governor of Punjab is pleased to discontinue grant of Civil Secretariat Allowance @ 50% of Basic Pay, Chief Minister's Office Special Allowance @ 50% of Basic Pay and Governor's House/ Secretariat Allowance @50% of Basic Pay w.e.f. 01.07.2019 for those officers who are entitled for grant of Executive Allowance sanctioned vide this Department Notification of even number and dated 29.07.2019. FD notification No.FD.PR.12-7/2018 dated 29.07.2019 as mentioned above has granted Executive Allowance @ 1.5 times of the monthly basic pay against specified posts.

During audit on accounts of Secretary Finance for the FY 2019-20, it was observed that officers of the Finance Department were drawing Special Allowance @50 % of Basic Pay 2008 and Executive Allowance @ 1.5 times of the monthly basic pay simultaneously in contravention to

the notifications issued by the government. The officers were not entitled to draw Special Allowance @50 % of Basic Pay 2008 amounting to Rs.5,243,244 while in receipt of post specific Executive Allowance @ 1.5 times of the monthly basic pay.

Audit is of the view that the lapse occurred due to negligence of the management.

The initial observation was issued in July 2020 but the department did not offer any comments/reply.

The matter was further reported to the administrative department. DAC meeting was held on 30.12.2020. The para was kept pending for production of record. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that Special Allowance may be recovered and payment of this allowance be discontinued as per instructions of the government and drawl of two post specific allowances at the same time be justified.

(PDP No. 41053)

CHAPTER 7
FOOD DEPARTMENT

7.1 Introduction

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

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

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

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Food Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2019-20 against the total of seven grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	SupplementaryGrant/ Re-Appropriation	Final Grant	Actual Expenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**6(5-4)**
PC21010	134.25	23.40	157.65	160.49	-	2.84
PC21030	3,100.00	(3,100.00)	-	0.34	-	0.34
PC21031	2,311.65	(132.35)	2,179.30	1,683.63	(495.66)	-
PC13033 (Charged)	51,861.00	3,339.00	55,200.00	55,199.19	(0.81)	-
PC16033 (voted)	105,045.82	65,787.26	170,833.08	153,683.73	(17,149.35)	-
PC22036	215.91	(215.91)	-	-	-	-
PC16047	51,348.00	57,635.60	108,983.60	108,983.60	-	-
Total	**214,016.63**	**123,337.00**	**337,353.63**	**319,710.98**	**(17,645.83)**	**3.18**

Overview of Expenditure

The final budget of Food Department for the FY ended 30th June, 2020 was Rs.337,353.63 million. Out of this, actual expenditure was Rs. 319,710.98 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Orginal Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Development	215,910,000	0	(215,910,000)	100.00
Current	213,800,717,000	319,710,975,274	105,910,258,274	49.54
Total	**214,016,626,998**	**319,710,975,271**	**105,694,348,274**	**49.39**

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	337,353,626,000	319,710,975,274	(17,642,650,726)	5.23
Development	0	0	0	0.00
Total	**337,353,626,000**	**319,710,975,274**	**(17,642,650,726)**	**5.23**

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.(17,645.83) million at the close of the FY 2019-20 under grants PC21031, PC13031, PC16033/ PC22036 & PC16047 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 any purpose must not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 3.18 million for the FY 2019-20 under grant PC21010, PC21030 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Food Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	110	20	24,699.53	20,254.19
2.	• AssignmentsAccounts • SDAs etc. (excluding FAP)	10	2	409.52	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

7.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 34,301.94 million were raised in this report during audit of Food Department. This amount includes recoveries of Rs. 1,012.54 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non Production of record	6,527.18
B	Procurement related irregularities	11,104.18
C	Financial Management Issues	23.43
D	Recoveries and overpayments	1,012.54
E	Others	15,634.61
Total		**3,4301.94**

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	110	80	30	73
2	1985-86	180	114	66	63
3	1986-87	59	37	22	63
4	1987-88	87	17	70	20
5	1988-89	68	27	41	40
6	1989-90	23	3	20	13
7	1990-91	26	3	23	12
8	1991-92	56	6	50	11
9	1992-93	31	4	27	13
10	1993-94	30	11	19	37
11	1994-95	73	0	73	0
12	1995-96	13	0	13	0
13	1996-97	96	38	58	40
14	1997-98	84	31	53	37
15	1998-99	174	104	70	60
16	1999-00	164	101	63	62
17	2000-01	214	167	47	78
18	2001-02	251	212	39	84
19	2003-04	109	0	109	0
20	2005-06	29	8	21	28
21	2006-07	37	24	13	65
22	2009-10	77	22	55	0
23	2010-11	35	10	25	29
24	2011-12	20	8	12	40
25	2012-13	36	0	36	0
Total		**2082**	**1027**	**1055**	**49**

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

7.4 AUDIT PARAS

A-Non-production of record

7.4.1 Non-production of record-Rs. 6,528.17 million

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

During audit of Food Department, the auditable record was not produced to audit for scrutiny despite repeated requests.

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of procurement record	Amount (Rs.)
	Directorate of Food	2019-20	44476	PP bags	2,271,555,550
1.	Directorate of Food	2019-20	44439	Jute bags	1,794,429,720
2.	Directorate of Food	2019-20	44479	PP bags	1,393,234,990
3.	D.F.C. Bhakkar	2019-20	44410	Inspection of flour mills	497,475,625
4.	D.F.C. Jhang	2019-20	44304	Transportation charges	457,333,027
5.	DFC Jhang	2019-20	47537	GP-7	69,231,250
6.	D.F.C. Bhakkar	2019-20	44393	Transportation charges	16,202,054
7.	Punjab Food Authority, Faisalabad	2016-20	45896	fines	13,706,000
8.	Directorate of Food	2019-20	44441	Re-validation payment record	9,219,810
9.	Cane Commissioner, Punjab, Lahore	2018-20	40741	POL	3,821,663
10.	District Food Controller, Vehari	2019-20	43737	Different items	1,657,670
11.	D.F.C. Bhakkar	2019-20	44398	Different items	297,980
12.	Cane Commissioner, Punjab, Lahore	2018-20	40735	Deposited Challans	-
13.	District Food Controller, Vehari	2019-20	43736	vouched account	-
14.	Directorate of Food	2019-20	44451	Various record	-
15.	DFC Multan	2019-20	47515	Various record	-
16.	Directorate Food Lahore	2019-20	47566	Stock Register	-
Total					**6,528,165,339**

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

The irregularity was pointed out to the concerned formations up till November 2020. The managements noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 07.01.2021, the para at Sr. No. 8 was kept pending for compliance. For remaining paras, no reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-Procurement related irregularities

7.4.2 Misprocurement of goods and services due to violation of PPRA Rules-Rs. 10,667.11 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 8 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Moreover, as per rule 66 of PPRA Rules 2014, read with rule 37 of PPRA Rules 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of the procurement contract. As soon as the contract has been awarded, the procuring agency shall make all documents

related to the evaluation of the bid and award of contract public. The documents should be uploaded on the PPRA website to be approachable by the general public.

During audit of Food Department, it was observed that an expenditure of Rs.10,667,106,145(Annexure-5) was incurred on procurement of stationery, dunnage material, PP bags, fumigation and hiring of vehicles without publishing annual procurement plan and bid evaluation report on PPRA web site etc. in violation of above said rules.

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

The irregularity was pointed out to concerned formationsuptill November 2020. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.12.2020 and 07.01.2021; some of the paras were kept pending for regularization from Finance Department, while the para at Sr. No.26 was kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends fixing ofresponsibility for mis-procurements and non-recovery of taxable amounts.

7.4.3 Misprocurement of goods and services without tenderning process-Rs. 437.07 million

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

ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's website.

During audit of Food Department, it was observed that an expenditure of Rs.437,071,961(Annexure-6) was incurred on procurement of stationery, Medical Lab equipments, IT Equipments, Plant & Machinery, Hardware, Furniture & Fixture and hiring of vehicles etc. without advertisement on PPRA in violation of above rules. Moreover, expenditure was splitted to avoid tenderning process.

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

The irregularity was pointed out to concerned formationsuptill November 2020. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.12.2020 and 07.01.2021, the para at Sr. No.9 was kept pending for detail of confiscated material and vehicle for verification. While some of the paras were kept pending for regularization from Finance Department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends tofixresponsibility for mis-procurements and non-recovery of taxes.

C-Financial management Issues

7.4.4 Unjustified increase in delivery charges-Rs.23.43 million

As per rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. According to wheat procurement policy

2016-18 present rate of delivery charges were increased from Rs.7.5 to Rs. 9 per 100 kg wheat in addition to wheat price.

During audit of Food Department, it was observed that delivery charges were paid at Rs. 9 per 100 kg in wheat scheme 2020-21 whereas petroleum prices had been reduced by 8 % during April 2019 and 4% increased during April 2020 as compared to April 2014 (average price). But the delivery charges were increased to 20% during the above period as per following detail.

Sr. No.	Purchase Year	Rate of Delivery Charge per 100 KG	Rate of Petroleum per Liter
1	April 2014	Rs.7.5	Rs.108
2	April 2015	Rs.7.5	Rs.83.61
3	April 2016	Rs.9	Rs.73
4	April 2017	Rs.9	Rs.78
5	April 2018	Rs.9	Rs.82
6	April 2019	Rs.9	Rs.99.45
7	April 2020	Rs.9	Rs.112

Details are as under:

Sr. No.	Name of formation	Period of audit	PDPs No.	Amount (Rs.)
1	D. F. C. Bahawalpur	2019-20	40680	6,783,343
2	D.F.C. Gujranwala	2018-20	45605	6,040,016
3	D.F.C. Jhang	2019-20	44314	5,204,240
4	D.F.C. Multan	2019-20	45654	3,607,319
5	D.F.C. Bhakkar	2019-20	44401	1,797,718
Total				**23,432,636**

Audit is of the view that poor supervisory controls and lack of financial planning resulted in unjustified increase of delivery charges which caused loss to the government exchequer.

The lapse was pointed out to concerned formations up till November 2018. The formations noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter be inquired at administrative level to fix responsibility besides adherence to the Canons of Financial Prudence.

D-Recoveries and overpayments

7.4.5 Non-deduction of taxes from contractors-Rs. 208.83 million

As per Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012, Sales Tax Act 1990 and Stamp Duty Act 1899, the department is required to withhold taxes at prescribed rates at the time of payment.

During audit of Food Department, it was observed that taxes worthRs.208,828,891(Annexure-7) were not deducted from the payments made to various contractors on account of transportation charges, payment to flour mills and advance tax on auction proceeds etc.

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

The lapses were pointed out to concerned formations up till November 2020. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 07.01.2021, the para at Sr. No. 12 was kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

7.4.6 Procurement at higher rates-Rs. 678.01 million

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

During audit of Food Department, it was observed that contracts were awarded for purchase of Jute bags, delta methyleneand polythene laminated caps at higher rates as compared to last year. Further, the rate analysis was also not made by the management.

Sr. No.	Name of formations	Period of audit	PDP No.	Remarks	Last Year's Rate (Rs.)	Current Rate (Rs.)	Rates	Amount (Rs.)
1	Secretary, Food Lahore	2018-20	43729	Jute bags	180	229.20	27% higher	392,483,160
2	Secretary, Food Lahore	2018-20	43723	Delta methylene	400	480	20% higher	228,560,500
				Jute bags	152.50	180	18% higher	
3	Secretary, Food Lahore	2018-20	43725	Polythene Laminated caps	93000	115786	25% higher	56,965,000
Total								**678,008,660**

The lapse occurred due to weak financial controls.

The matter was communicated to local management up till November 2020. The management noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends fixingof responsibility for purchase on higher rates.

7.4.7 Loss due to less collection of fee/fine-Rs. 125.70 million

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

During audit of Food Department, it was observed that an amount of Rs. 125,699,058 was recoverable on account of penalty, fine and fee but the management failed to recover the stated amount.

Sr. No.	Name of formations	Period of audit	PDPs No.	Remarks	Amount (Rs.)
1	Cane Commissioner, Punjab, Lahore	2018-20	40734	Road Cess Penalty	40,985,000
2	Cane Commissioner, Punjab, Lahore	2018-20	40733	Road Cess Penalty	40,984,000
3	Punjab Food Authority, Faisalabad	2016-20	45895	License fee	15,528,680
4	Punjab Food Authority, Faisalabad	2016-20	45898	License fee	9,734,400
5	D.F.C. Faisalabad	2018-20	40610	fine on less grinding	5,515,961
6	Punjab Food Authority, Lahore	2019-20	40980	Advance	1,390,335
7	Punjab Food Authority, Faisalabad	2016-20	45903	Fine	3,430,400
8	Punjab Food Authority, Lahore	2019-20	40981	Fine	3,098,000
9	Punjab Food Authority, Lahore	2019-20	40977	License fee	2,738,900
10	D. F. C. Layyah	2019-20	40933	Penalty	1,279,680
11	D.F.C. Faisalabad	2018-20	40617	Fine	440,000
12	D. F. C. Bahawalpur	2019-20	40672	Penalty	318,327
13	D.F.C. Jhang	2019-20	44311	Penalty	255,375
Total					**125,699,058**

Audit is of the view that weak internal controls resulted in non-recovery of fines/fee.

Audit pointed out the irregularity up till November 2020.The management noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.12.2020 and 07.01.2021, the amounts of the paras at Sr. No. 3, 6 & 7 were reduced to the extent shown in table after verification of record/recovery. Some of the paras were kept pending for recovery. Further progress was not reported by the department. For remainingparas, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the amount may be recovered at the earliest and developing proper mechanism for collection of fines.

E-Others

7.4.8 Non-disposal of wheat stock of previous wheat schemes- Rs. 7,398.02 million

As per rule 15.18 of PFR Vol-I, balances of stores must not be held in excess of the requirements of a reasonable period. 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, it was noticed that wheat stocks valuing Rs. 7,398,019,934 pertaining to previous wheat schemes up to 2019-20 remained unsold. It is pertinent to mention that the department did not conduct annual survey to determine the requirements of wheat. Resultantly, the undue retention of wheat, being perishable commodity, beyond a season or beyond the determined requirements, posed huge risks and also involved significant expenditure on fumigation, etc.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	D.F.C-I Lahore	2019-20	45597	5,510,845,146
2	D. F. C. Layyah	2019-20	40928	447,824,650
3	DFC Bhakkar	2019-20	47503	344,192,546
4	DFC Jhang	2019-20	47534	301,630,828
5	D. F. C. Sahiwal	2018-20	40698	242,298,160
6	District Food Controller, Vehari	2019-20	43749	198,987,945
7	D. F. C. Bahawalpur	2019-20	40686	170,687,446
8	D. F. C. Sheikhupura	2018-20	40669	146,081,355
9	DFC Gujranwala	2018-20	47486	35,471,858
Total				**7,398,019,934**

Audit is of the view that lack of inventory management on "Stores and Stock" could result in damage to wheat stock putting the government investment at risk.

The lapses were pointed out to the concerned formations up till November 2020. The formations noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter needs to be looked into at administrative level and previous wheat should be sold out at the earliest besides strengthening of inventory control mechanism.

7.4.9 Miscellaneous irregularities-Rs. 8,170.05 million

According to rule 17.2 (1) of PFR Vol-I, there must be an act of financial sanction of competent authority before making payment out of government revenue. According to 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 audit of Food Department, following irregularities/lapses amounting to Rs. 8,170,051,076 (Annexure-8) were noticed while scrutiny of relevant record.

i. Irregular payment of unapproved incidental charges (i.e.Gunny Bags, Delivery Charges, Transportation Charges, Handling Charges, Godown Expenses, Departmental Charges, Markup on loans etc.) without approval of Finance Department.
ii. Less receiving of licence fee/fine due to business closed resulted loss to Government.
iii. Irregular return of confiscated material without orders of court.
iv. Expiry of AP Tablets causing loss to Government
v. Irregular opening of bank account without approval of Finance Department.
vi. Non handing over/taking over charge of stock articles.
vii. Non verification of education certificates from respective BISE/Universitie

Audit is of the view that the irregularity was held due to weak supervisory controls.

The matter was communicated to local management up till November 2020. The management noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.12.2020, the para at Sr. No.2 was kept pending with the direction to segregate the amount with respect to recovery established where licences issued and process to write off the loss be finalized after proper inquiry. The para at Sr. No. 4 was kept pending for inquiry. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was

convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be looked into for taking remedial measures besides action against the responsible.

7.4.10 Shortage of bardana and wheat-Rs.63.74 million

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

During audit of Food Department, scrutiny of inventory registers of various centers under DFCs revealed that certain quantities of bardana and wheat valuing Rs.63,738,235(Annexure-9) were missing.

Audit is of the view that weak internal controls on "Inventories" resulted in shortage of above items.

The lapses were pointed out to the concerned formations from August to November 2020. The management noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

7.4.11 Irregular payment on duplicate purchase bills due to non-fulfilment of codal formalities-Rs.2.80 million

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

During audit of Directorate of Food, it was noticed that an amount of Rs.2,805,019 was paid to Growers on duplicate purchase bills. The payment of duplicate bills was paid but the proof of fulfillment of codal formalities such as FIR for lost bills and non payment certificate of the respective banks were not produced.

The lapse occurred due to weak financial controls.

Preliminary audit observation was communicated to local management during October 2020, the management noted the observation.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed at an appropriate level for fixing responsibility and taking action against the defaulters.

(PDP No.44442)

CHAPTER 8
FORESTRY, WILDLIFE & FISHERIES DEPARTMENT

8.1 Introduction

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

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Forestry, Wildlife and Fisheries Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**7(5-4)**
PC21005	4053.12	(559.4)	3493.72	3412.76	(80.96)	-
PC21010	97.24	9	106.70	99.34	(7.37)	-
PC21019	911.09	0	911.09	742.19	(168.90)	-
PC21023	911.02	(73)	837.97	870.26	-	32.28
PC22036	5,238.19	(1,422)	3,816.46	3,627.76	(188.69)	-
PC12043	15,616.00	(15,616)	-	-	-	-
PC24044	114.00	-	114.00	114.00	-	-
Total	**26,940.66**	**(17,660.71)**	**9,279.94**	**8,866.30**	**(445.92)**	**32.28**

Overview of Expenditure

The final budget of Forestry and Wildlife Department for the FY ended 30th June, 2020 was Rs.9,279.94 million. Out of this, actual expenditure was Rs. 8,866.30 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	6,086,462,000	5,238,538,433	(847,923,567)	(13.93)
Development	20,854,189,000	3,627,757,565	(17,226,431,435)	(82.60)
Total	**26,940,651,000**	**8,866,295,998**	**(18,074,355,002)**	**(67.09)**

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
-1	**-2**	**-3**	**-4**	**-5**
Current	5,463,484,000	5,238,538,433	(224,945,567)	(4.12)
Development	3,816,456,000	3,627,757,565	(188,698,435)	(4.94)
Total	**9,279,940,000**	**8,866,295,998**	**(413,644,002)**	**(4.46)**

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. (445.92) million at the close of the FY 2019-20 under grants PC21005, PC21010, PC21009, 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. 32.28 million for the FY 2019-20 under grant PC21023 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Forestry, Wildlife & Fisheries Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	253	16	2,198.24	67.26
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	1	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

8.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 1,581.19 million were raised in this report during audit of Forestry, Wildlife and Fisheries Department. This amount includes recoveries of Rs. 69.19 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	545.08
B	Procurement related irregularities	696.79
C	Financial Management Issues	8.94
D	Value for money and service delivery issues	8.70
E	Recoveries and overpayments	69.19
F	Others	252.49
Total		**1,581.19**

8.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	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**

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

8.4 AUDIT PARAS

A-HR/Employees related irregularities

8.4.1 Irregular expenditure on execution of forest works through daily labour-Rs.545.08 million

As per Punjab Procurement Regularity Authority vide letter No. L&M(PPRA) 1-3 (G)/2011 dated 28.11.2018 on "Advice regarding forestry operations" clarified that an opinion was sought that in the procurement process of forestry operations being taken up under the provision of rule of Forest Manual Rules Volume-II which one amongst Forest Manual or PPRA Rules shall be applicable. The case was examined in the light of PPRA 2014 and PPRA is of the view that after 18th amendment, the procurement being devolved subject has to be accomplished in accordance with the legal framework by the province. When parallel legislation is available in respect of any specific matter, the provision of special law prevail. In the instance case, PPRA Act,2009 and Punjab Procurement Rules, 2014 shall prevail being procurement specific. Furthermore, rules ibid being special enactment shall have precedence over any other manual/ legislation relating to procurement.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that certain forest operations like weeding, sowing and hand watering etc. valuing Rs.545,075,644 were executed under development schemes through labour of choice instead of execution though open tender in violation of above clarification. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Divisional Forest Officer, RM Bhakkar	2019-20	41595	167,109,984
2.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41623	120,904,659
3.	Divisional Forest Officer, Faisalabad	2019-20	41294	118,648,224
4.	Divisional Forest Officer, North Rawalpindi	2019-20	45548	60,740,734

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
5.	Divisional Forest Officer, Attock	2019-20	41130	36,096,525
6.	Divisional Forest Officer, Sargodha	2017-20	41317	30,099,372
7.	Divisional Forest Officer, Murree	2017-20	41835	11,476,146
Total				**545,075,644**

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

The matter was pointed out during August & October 2020. The managements at Sr. No. 02 contended that reply would be submitted latter. The rest of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 24.12.2020, 08.01.2021 and 21.01.2021, some paras were kept pending for clarification from Finance Department and for compliance. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be investigated besides regularization of irregularity from competent authority.

B-Procurement related irregularities

8.4.2 Irregular expenditure due to violation of procurement process-Rs. 696.79 million

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

regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that expenditure to the tune of Rs. 696,788,870 (Annexure-10) was incurred on procurement of plants, machinery and equipment and repair works etc. without uploading annual procurement plan and bid evaluation reports on website of authority as well as splitting the indent to avoid tendering process in violation of above rules. While making procurements, Government taxes like Income tax, Sales Tax, Punjab Sales Tax and Stamp duty were also less/not deducted causing loss of Rs. 13,270,809 to public exchequer.

Audit is of the view that non observance of Punjab Procurement Rules led to a non-transparent process of procurements.

The matter was pointed out to the concerned formations from August to November 2019 and September to November, 2020. The formations at Sr. Nos. 12, 29, 34, 40, 43, 45, 47 & 48 replied that purchases were made after observing all codal formalities. The formation at Sr. No. 46 replied that procurements were made on need basis. The replies were not tenable as no documentary evidence in support of reply was provided to Audit. The formations at Sr. Nos. 2, 22, 30 & 42 contended that detailed reply would be submitted later. Remaining formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 24.12.2020, 08.01.2021, 13.01.2021 and 21.01.2021, some of the paras were kept pending for compliance, regularization and seeking advice from Finance Department. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the

finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be inquired to fix responsibility for non-adherence to procurement law, loss involved be recovered and deposited into Government Account besides regularization of the expenditure and strengthening of financial controls to avoid recurrence of such lapse in future.

C-Financial Management Issue

8.4.3 Irregular expenditure due to excess charging of forest operations-Rs. 8.94 million

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

During audit of the following formations of Forestry, Wildlife and Fisheries Department, it was observed that Rs.8,939,090 was drawn for payment of certain forest operations. Audit compared the charged expenditure with non-development various initiatives of the Forest Department. There were huge variations viz-a-viz incurring of expenditure in same jungles. Expenditure was held irregular and resulted into loss as forestry operations like earth work and digging of pits etc. were excessively charged causing loss to public exchequer.

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Divisional Forest Officer, RM Bhakkar	2019-20	41590	Excess charging on earth work	3,282,825
2.	Divisional Forest Officer, RM Bhakkar	2019-20	41588	Excess charging on earth work and digging of pits etc	2,903,145
3.	Divisional Forest Officer, RM Bhakkar	2019-20	41589	Excessive Irrigation on plantation	1,569,225

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
4.	Divisional Forest Officer, RM Bhakkar	2019-20	41601	Excessive Irrigation on plantation	950,110
5.	Divisional Forest Officer, Changa Manga Kasur	2017-20	47452	Unjustified expenditure on Kana Mesquite Stubbing	233,785
Total					**8,939,090**

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

The matter was pointed out in October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends probe besides fixing the responsibility for the loss and its prompt recovery from responsible(s).

D-Value for money and service delivery issues

8.4.4 Non-repair of tram track by Pakistan Railways- Rs 8.70 million

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

During audit of the Divisional Forest Officer, Changa Manga, Kasur for the FY 2017-20, it was observed that advance payment of Rs.8.697 million was made to Pakistan Railways during the year 2015-16 for the repair of 08 tram tracks in Changa Manga plantation. Despite lapse of almost five years, the said repair work was not yet carried out by Pakistan Railways. This resulted into waste of public money due to non-execution of repair work by Pakistan Railways.

Audit is of the view that lapse was occurred due to weak supervisory controls on asset management.

The matter was pointed out in October, 2020. The management stated that detailed reply would be submitted later.

The matter was further reported to the administrative department. In the DAC meeting held on 08.01.2021, the para was kept pending till the execution of tram track repair. Further progress was not reported by the department till the finalization of this report.

Audit recommends that case needs to be taken up with the higher authorities of Pakistan Railways through Administrative department for the early start and completion of repair work.

(PDP No. 41633)

E-Recoveries and overpayments

8.4.5 Non-disposal of timber, confiscated wood and potted plants-Rs. 45.65 million

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

During audit of Forestry, Fisheries and Wildlife Department, it was observed that timber, firewood, confiscated wood and potted plants worth Rs. 45,654,098 (Annexure-11) were lying un-disposed of.

Audit is of the view that weak internal controls on asset management resulted in loss to public exchequer valuing to the stated extent.

The matter was pointed out during August to October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 24.12.2020, 08.01.2021 and 21.01.2021, the paras were reduced to the extent shown in the annexure after verification of the record and in one case para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

8.4.6 Non/less deduction of permissible taxes- Rs. 18.28 million

According to Sections 153 & 236 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule. Further, as per Sr. Nos. 27 and 39 of the Second Schedule of the Punjab Sales Tax on Services Act 2012, Punjab Sales Tax @16% is deductible on services provided by security agency and services provided for specified purposes.

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

Audit is of the view that weak internal controls over recovery of taxes resulted in non-deduction of applicable taxes valuing Rs.18,275,027 million (Annexure-12).

The matter was pointed out to the concerned formations from August to October, 2020. The formations at Sr. Nos. 2 & 3 did not offer reply. Remaining formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 24.12.2020, 08.01.2021 and13.01.2021, some paras were reduced to the extent shown in the table after verification of the record and kept pending for compliance/recovery. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter be looked into for fixing responsibility, effecting recovery besides action against the responsible(s).

8.4.7 Non-forfeiture of performance guarantees-Rs. 3.68 million

As per terms and conditions of the work orders if the contractor fails to start the work within stipulated time/period, his earnest money will be forfeited and his contract will be cancelled/terminated.

During audit of Divisional Forest Officer Lahore for the FY 2019-20, it was observed that work orders were issued but contractors failed to start/complete the work within stipulated periods. The call deposit/performance guarantees were not forfeited causing loss of Rs. 3,678,500 to public exchequer.

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

The matter was pointed out in August 2020. The management noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 13.01.2021, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends probe besides early recovery of loss involved.

(PDP No.42047)

8.4.8 Un-justified payment of inadmissible allowances Rs. 1.58 million

As per Government of the Punjab, Finance Department, letter No. FD.PR.2-1/2009, the Civil Secretariat allowance @ 50% will not be admissible to the employees during extra ordinary, study leave, long leave for 120 days or more, training abroad or under suspension. Further, as per clarification issued by the Government of the Punjab, Finance Department letter No. FD.PR.2-1/2009 dated 13.03.2019, officers/officials, working in Punjab Civil Secretariat Department and drawing their pay from the payroll of Secretariat Department to draw either of the following allowance(s) whichever is higher:

i) The cadre/department/post specific allowance;

ii) Special Allowance @50% of Basic Pay Scales,2008 plus Civil Secretariat Allowance @ Rs. 50% of running Basic Pay Scales 2017.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that managements of the following formations had allowed payments of inadmissible allowances valuing Rs. 1,584,435 to the employees besides the facts that they were not entitled to draw such allowances. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of inadmissible payment of allowances etc	Amount (Rs.)
1	Secretary Forest Lahore	2019-20	41580	Special Allowance	540,000
2	Secretary Forest Lahore	2019-20	41582	Pay & Allowances	478,512
3	Secretary Forest Lahore	2019-20	41581	Conveyance & 50 % Civil Secretariat Allowance	383,703
4	Secretary Forest Lahore	2019-20	41583	Executive Allowance	182,220
Total					**1,584,435**

Audit is of the view that pubic exchequer sustained loss due to weak financial and supervisory controls.

The matter was pointed out to concerned formations in August & September, 2020. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 08.01.2021, some paras were kept pending for recovery and for clarification from Finance Department. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter be looked into for fixing responsibility, effecting recovery besides action against the responsible(s).

F-Others

8.4.9 Non-clearance of amounts lying under P-Deposits- Rs.47.31 million

As per Para 15.60 of Forest Manual Vol-II, all revenue received by the officers of the department should be paid into treasury immediately.

During audit of various Divisional Forest Officers, it was observed that an amount of Rs. 47,310,776 (Annexure-13) was lying under the head P-Deposits on account of sale of timber, Income Tax, Sales Tax, Zakat, House Rent, Earnest Money and Replenishment Cost and was not deposited into relevant heads of accounts. It is further added that tree removed against which replenishment cost was received were neither accounted for nor disposed off through auctions for Rs. 2,941,599 was also spent directly from Replenishment cost instead of depositing the stated amounts into relevant heads of accounts into government treasury and allocation of budget for afforestation plan.

Audit is of the view that weak internal controls resulted in non-clearance of P-Deposits

The matter was pointed out from August to October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 24.12.2020 and 21.01.2021, some paras were reduced to the extent shown in the table after verification of the record and one para was kept pending for clarification. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends immediate transfer of the amounts to the relevant heads of accounts besides fixing responsibility and strengthening financial and administrative controls.

8.4.10 Non-finalization of pending inquiry cases-Rs. 161.78 million

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

During audit of Forestry, Wildlife and Fisheries Department, it was observed that show cause notices were issued to various Forest Guards on account of shortage/damage of trees. Neither the inquiry cases were finalized nor any recovery had been made to the tune of Rs.161,777,974 sustained by Government as detailed below:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Divisional Forest Officer, RM Bhakkar	2019-20	41608	136,579,000
2.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41626	12,736,101
3.	Divisional Forest Officer, RM Bhakkar	2019-20	41594	8,839,921
4	Divisional Forest Officer, Sargodha	2016-20	41333	2,386,100
5.	Divisional Forest Officer, Sargodha	2016-20	41329	1,236,852

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
6.	Secretary Forest Lahore	2019-20	47475	0
7.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42851	0
Total				**161,777,974**

Audit is of the view that weak supervisory and financial controls resulted in the lapses and non-recovery of amount valuing to the stated extent.

The matter was pointed out in August to October 2020. The management at Sr. No. 2 stated that detailed reply would be submitted later. In remaining cases the managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 08.01.2021, one para was kept pending for recovery. Further progress was not reported by the department till the finalization of this Report. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to finalize the inquiry cases and effect recovery from the responsible(s) besides strengthening of financial and supervisory controls.

8.4.11 Irregular auction of forest produce-Rs. 43.40 million

In order to ensure transparency in the auction of forest products, Government of Punjab, Forest, Wildlife & Fisheries Department vide Notification No. SO(EXT)VIII-15/2006 dated 30.08.2010 had decided that the material should be auctioned through Central Auction System. Following committee was constituted for central auction:

1. All DFOs of the Forest Circle (Member)
2. Director Marketing (Member)
3. Representative of Commissioner's office (Member)

During audit of Forestry, Wildlife and Fisheries Department, it was observed that forest produce valuing Rs. 43,396,606 were auctioned. The auctions were held irregular as in many cases auctions were carried out without participation of a member of central auction committee or/ and representative of Commissioner's Office. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Divisional Forest Officer, Sargodha	2016-20	41320	30,612,103
2	Divisional Forest Officer, Jhang	2019-20	44197	12,784,503
Total				**43,396,606**

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

The matter was pointed out during April and October 2019 and from August to October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 24.12.2020, one para was kept pending for verification of relevant record. Further progress was not reported by the department till the finalization of this report. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends probe besides fixing the responsibility for non-observance of standing orders.

CHAPTER 9
HIGHER EDUCATION DEPARTMENT

9.1 Introduction

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

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

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Higher Education Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

GrantNo.	OriginalGrant	SupplementaryGrant/Re-Appropriation	FinalGrant	ActualExpenditures	Excess/(Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	410.50	(174.12)	236.38	228.46	(7.92)
PC21015	34,995.63	(1,953.94)	33,041.69	31,203.14	(1,838.55)
PC22036	1,801.69	(1,063.88)	737.82	729.24	(8.57)
Total	**37,207.82**	**(3,191.94)**	**34,015.88**	**32,160.84**	**(1,855.04)**

Overview of Expenditure

The final budget of Higher Education Department for the FY ended 30th June, 2020 was Rs. 34,015.88 million. Out of this, actual expenditure was Rs. 32,160.84 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	35,406,130,000	31,431,598,755	(3,974,531,245)	(11.23)
Development	1,801,694,000	729,241,286	(1,072,452,714)	(59.52)
Total	**37,207,824,000**	**32,160,840,041**	**(5,046,983,959)**	**(13.56)**

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant No.	Final Grant	Actual Expenditures	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	33,278,067,341	31,431,598,755	(1,846,468,586)	(5.55)
Development	737,815,072	729,241,286	(8,573,786)	(1.16)
Total	**34,015,882,413**	**32,160,840,041**	**(1,855,042,372)**	**(5.45)**

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(1,855.04) million at the close of the FY 2019-20 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

Audit Profile of Higher Education Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	910	19	9,921.54	3,815.74
2.	• AssignmentsAccounts • SDAs etc. (excluding FAP)	23	2	1,847.95	-
3.	Authorities/ autonomous bodies etc. under the PAO	27	7	7,074.77	3,802.80
4.	Foreign Aided Projects (FAP)	-	-	-	-

9.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 6,307.99 million were raised in this report during audit of Higher Education Department. This amount includes recoveries of Rs. 1,014.90 million as pointed out by the audit. Summary of the audit observations, classified by nature of recovery, is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	2,092.52
B	Procurement related irregularities	933.68
C	Works related irregularities	2,187.80
D	Value for money and service delivery issues	63.67
E	Recoveries and overpayments	1,014.90
F	Others	15.42
Total		**6,307.99**

9.3 Brief comments on the status of compliance with PAC Directives

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

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

The Education Department was 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

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

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

9.4 AUDIT PARAS

A- HR/Employees related irregularities

9.4.1 Irregular payment of pay and allowances-Rs. 1,196.58 million

As per provision of Act of the universities that Statutes may be made to provide for and regulate the matter of scales of pay and other terms and conditions of service of officers, teachers and other employees of the University and the constitution of their pension, insurance, gratuity, provident fund and benevolent fund and shall not be effective until they have been approved by the Chancellor.As per provision of universities ordinance, the treasurer of the university is responsible to manage the finance and investment of the university fund.

During audit of the Higher Education Department, it was observed that pay and allowances (Annexure-14) were paid to the employees of the universities. The payment was held irregular on the following grounds.

- Medical allowance was paid without approval of the Chancellor.
- Special pay package was paid without the approval of the Government.
- Payment of remuneration to General Administration/ part time teachers without approval of chancellor.
- Payment of medical allowance @ 50% of running basic pay instead of 15% of initial basic pay of 2008 to the Board's employees.
- Payment of salary was made without approval of competent authority.
- Salary paid out of income of the self supporting programs without approval of Chancellor.

- Treasurer and Registrar were granted additional charge without approval of Chancellor.
- Performance based increments and Honorarium were granted without any provision in statutes and approval of Chancellor.
- Excess teaching staff as compared to students.
- Payment of pay & allowances beyond sanctioned posts.

The lapses happened due to weak supervisory and financial internal controls.

The matter was pointed out to the concerned formations from February 2020 to May 2020 and July 2020 to November 2020. Most of the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 10.12.2020, 11.01.2021 & 14.01.2021, some of the paras were kept pending for recovery while others were kept pending till decision of the syndicate. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till finalization of the Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends probing the matter at administrative level and fixing responsibility against the concerned besides affecting the recovery.

9.4.2 Irregular payment of salary to tenure track teachers- Rs. 422.04 million

As per provision of Act of the universities that Statutes may be made to provide for and regulate the matter of scales of pay and other terms and conditions of service of officers, teachers and other employees of the University and the constitution of their pension, insurance, gratuity,

provident fund and benevolent fund and shall not be effective until they have been approved by the Chancellor.

During audit of the following formations, it was observed that an amount to the stated extent was incurred on payment of salaries to the teachers working on tenure track system. But statutes of tenure track system were not got approved from the chancellor, therefore, the payment was held irregular.

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1	Islamia University Bahawalpur	2018-20	43800	Payment of tenure tract teachers without approval of chancellor	310,914,878
2	University of Gujrat	2019-20	41084	Payment of tenure tract teachers without approval of chancellor	111,129,927
Total					**422,044,805**

The omission happened due to weak supervisory and financial internal controls.

The matter was pointed out to the concerned formations from February 2020 to May 2020 and July 2020 to November 2020. The management at Sr. No. 1 noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meeting held on 11.01.2021, the para related to University of Gujrat was kept pending for obtaining sanctioned strength of PTS. Further progress was not reported by the department. For remaining para, no reply was received and DAC meetingwas not convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to get approval of the statutes from the chancellor and irregularity be got regularized besides fixing responsibilty.

9.4.3 Irregular appointments-Rs. 325.08 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both adhocand 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 *adhoc* or contract basis. Government of the Punjab, S&GAD vide letter No. SORI(S&GAD) 10-1/71, dated 5th June, 1982 had decided that in future re-employment of civil servants beyond the age of 60 years should be allowed in very exceptional cases and it should not in any case be allowed beyond the age of 63 years. Government of the Punjab S&GAD vide letter No.SI.2-35/2000, dated 10.04.2008 directed to terminate the services of all the re-employed officers/officials with immediate effect.

During audit of Higher Education Department, it was observed that various officers and officials were appointed during the period under audit (Annexure-15). The appointments were held irregular on the following grounds;

- Appointments were made without advertisement in print or electronic media.
- Appointments of teaching and non-teaching staff were made during ban period.
- Appointments were made against fake documents.
- Appointments were made without approval of competent authority.
- Antecedents of the newly recruited employees were not got verified from respective institutions.
- Appointments were made without provision of the posts in the service statutes.

- Appointments of retired employees were made beyond permissible age limit.

Audit is of the view that weak internal controls on appointments resulted into irregular appointments.

The matter was pointed out to the concerned formations from February 2020 to May 2020 and July 2020 to November 2020. Some of the formations stated that reply would be submitted after scrutiny of record while most of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. No reply was received and DAC meeting was not convened till finalization of the Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be inquired at administrative level for fixing responsibility, taking remedial measures besides action against the persons held responsible.

9.4.4 Irregular appointment of contingent paid staff- Rs.141.50 million

According to the Government of the Punjab Finance Department's Notification No. RO(Tech) FD 2-2/2019; dated 20.10.2019, appointments of work charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wages Rates-2016. As per clause 2(a&b), the appointments to a post shall be advertised properly in the leading newspapers. The recruitment to all the posts in the schedule shall be made on the basis of merit specified for the regular establishment.

During audit offollowing formations, it was observed that an amount Rs. 141,501,812 was incurred on payments to daily paid

labor/contingent paid staff. Expenditure was held irregular because the engagement of daily wage/contingent paid staff was made without advertisement in the leading newspapers and framing merit policy and keeping in view the posts & service rules.

Sr. No	Name of Formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1	Islamia University Bahawalpur	2018-20	43821	Engagement of daily staff without advertisement	96,180,000
2	University of the Punjab, Lahore	2019-20	44942	Engagement of daily staff without advertisement	21,400,148
3	Govt. College of Science, Wahdat Road, Lahore	2017-20	42481	Engagement of daily staff without advertisement and without provision in PC-1	18,642,429
4	University of Home Economics, Lahore	2017-20	40635	Engagement of daily staff without advertisement.	5,279,235
Total					**141,501,812**

This lapse was due to weak financial and management internal controls.

The matter was pointed out to the concerned formations from February 2020 to May 2020 and July 2020 to November 2020. The managements at Sr. No. 1 & 3 noted the observation for compliance, managements at Sr. No. 2 replied that the staff was recruited for smooth execution of operation.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to probe the matter at administrative level for fixing responsibility.

9.4.5 Unauthorized grant of Additional Charge-Rs.7.32 million

Finance Department letter dated 19.04.1977 provides that additional charge of the post may be awarded for a period of four months, it may be granted for another period of four month with approval of the next competent authority. If it required for another period it may be awarded with prior approval of the Finance Department.

During audit of Higher Education Department, it was observed that various officers and officials were appointed during the period under audit (Annexure-16). The appointments were held irregular on the following grounds;

- The additional charge was awarded to employees for indefinite period against the Addition Charge Policy of Government of the Punjab.
- The additional was granted to officer(s) just to giving monetary benefit, and without consulting Finance Department.
- The additional charge was granted without the approval of the Syndicate.

This lapse was due to weak financial and management internal controls.

The matter was pointed out to the concerned formations from February 2020 to November 2020. In reply, some of the formations stated that reply would be submitted after scrutiny of record while most of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 14.01.2021, the para at Sr. No. 8 was kept pending for abolition of the post of Chief Engineer. Further progress was

not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to probe the matter at administrative level for fixing responsibility.

9.4.6 Non-verification of educational certificates and degrees

According to sub-rule (2) of rule 21-A of Punjab Civil Servant Appointment and Conditions of Service Rules, 1974, an appointment by initial recruitment shall be subject to verification of character and antecedents of the person appointed to the satisfaction of the appointing authority.

During audit of the following formations of Higher Education Department, it was observed that recruitment of officers/officials was made but verification of their educational documents i.e., Matriculation, Intermediate, Graduation, Masters degrees and Experience Certificates on the basis of which the officers/officials were considered on merit and rest of other applicants were not got verified from the concerned Board of Education/University and Institution where they showed them employed earlier. As verification reports of each officer/officials was not placed in relevant personal files to ensure that no appointment had been obtained through bogus documents.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity
1	University of Gujrat	2019-20	46661	Educational degrees of the staff were not verified
2	G.C University, Lahore	2019-20	46597	Educational degrees of the staff were not verified

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

Audit pointed out the matter in September, October & November, 2019 and August, September & October, 2020. All of the management noted the observation for compliance.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to get the degrees verified of all teaching and non-teaching staff.

B-Procurement Related Irregularities

9.4.7 Irregular expenditure on procurements-Rs. 886.89 million

Rule 8 of PPRA Rules 2014 states that procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further, rule 12(1) of PPRA Rules, 2014 stated that Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Moreover, rule 15.2 (b) (iii) of PFR Vol-I states that the purchase order should not be split up so and avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

During audit of the Higher Education Department, it was observed that an amount to the tune of Rs.886,889,255 (Annexure-17) was spent on procurement of various items by various formations during the period

under audit. Procurement process was held irregular on the following grounds:

- Annual procurement plan was not prepared in violation of PPRA rule.
- Tenders were not floated on PPRA website.
- Lowest bids were ignored.
- Sub-standard goods were purchased.
- The expenditure was incurred by splitting up the indents to avoid open competitive bidding/tender in violation of PPRA rules.
- Purchase committees were not found constituted to regulate the purchases.
- Inspection reports of the committees were not found on record.
- Goods were purchased from non sales tax registered firms.
- Extension in time for provision of goods was generously awarded without solid grounds.

The irregularity occurred due to weak supervisory and financial controls.

The matter was pointed out to the concerned formations from February 2020 to May 2020 & July 2020 to November 2020. Most of the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to get the matter regularized from the competent authority.

9.4.8 Irregularities in procurement of stores/services-Rs. 46.79 million

Rule 2.10 (a) (1) of PFR Vol-I states 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: Same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of expenditure from his own money.

During audit of the following formations of Higher Education Department, it was observed that Stores and Services for Rs. 46,788,440 was not procured at competitive, economical rates, without immediate requirement and valid NOC and sanction of the competent authority was not obtained where required.

The detailsareas under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Gujrat	2019-20	41070	Owner of transport company was required to be the owner of 50% buses, whereas, the contractor owned only 12 buses out of 50.	24,975,000
2.	Ghazi University, D.G.Khan	2014-20	45206	100 computers were purchased at higher rates than estimated in PC-I.	11,980,800
3.	University of Sargodha, Sargodha.	2019-20	42504	Unjustified procurement of medicines without competitive rates.	9,832,640
Total					**46,788,440**

Audit pointed out the matter in September, October & November, 2019 and August, September & October, 2020. The managements at Sr. No. 1 & 2 noted the observation for compliance, the management at Sr. No.3 did not offer reply.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to getthe expenditure regularized from the competent authority.

C-Works Related Irregularities

9.4.9 Non-imposition of penalty due to delay in completion of works-Rs. 1,903.68 million

As per Clause 39 (a) of terms and conditions of bidding documents at University of Sargodha and Women University Multan, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The works shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work, as approved by the Engineer-in-charge or any amended programme of work approved by the Engineer-in-charge from time to time (time and quality being deemed to be the essence of the contract on the part of the contractor) and the contractor shall pay as compensation an amount equal to one percent of the amount of contract, subject to maximum of 10% or such smaller amount as the Engineer-in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day.

During audit of the various Universities of the Higher Education Department, it was observed that the civil works of the various projects were under execution and the same were not still completed despite lapse of over one year and engineer incharge did not impose any penalty as per detail attached. The gestation period was also not got extended from the Higher Education Department and due to non-completion of project within stipulated period, the targets mentioned in the PC-I could not be achieved.

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	University of Sargodha	2019-20	42560	Time over run due to non-completion of work within stipulated period.	1,094,902,000
2	University of Sargodha	2019-20	42564	Time over run due to non-completion of work within stipulated period.	149,118,788
3	University of Sargodha	2019-20	42565	Time over run due to non-completion of work within stipulated period.	137,232,508
4	University of Sargodha	2019-20	42566	Time over run due to non-completion of work within stipulated period.	123,783,370
5	University of Sargodha	2019-20	42572	Time over run due to non-completion of work within stipulated period.	88,647,098
6	The Women University, Multan	2018-20	43921	Time over run due to non-completion of work within stipulated period.	77,809,920
7	University of Sargodha	2019-20	42567	Time over run due to non-completion of work within stipulated period.	76,133,094
8	University of Sargodha	2019-20	42563	Time over run due to non-completion of work within stipulated period.	41,261,699
9	The Women University, Multan	2018-20	43923	Time over run due to non-completion of work within stipulated period.	35,909,081
10	The Women University, Multan	2018-20	43927	Time over run due to non-completion of work within stipulated period.	29,246,242
11	The Women University, Multan	2018-20	43925	Time over run due to non-completion of work within stipulated period.	20,581,646
12	The Women University, Multan	2018-20	43924	Time over run due to non-completion of work within stipulated period.	20,581,646
13	The Women University, Multan	2018-20	43926	Time over run due to non-completion of work within stipulated period.	8,474,850
Total					**1,903,681,942**

The lapse was due to weak supervisory and financial internal controls.

Audit pointed out the matter during Audit in September 2019 and August 2020 but the treasurer of University of Sargodha and UET Lahore did not offer any comments, and treasurer of the Women University of Multan replied that the projects were delayed due to fault of contractors, and the agreement empowers the engineer in charge to decide about the fine to be imposed considering clause 39. The reply of the University was not satisfactory because works were not completed within the stipulated period.

The matter was further reported to the Administrative Department. In the DAC meetings held on 14.01.2021, some of the paras were kept

pending for probe.Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to probe the matter and fix responsibility.

9.4.10 Irregular expenditure on construction/repair works- Rs. 260.64 million

According to rule 16.2 of PFR Vol-I, a constructional work, the estimated cost of which is to exceed Rs. 10,000.00, should not be entrusted for execution to outside firms or contractors by Departments other than the Public Works Department without previously consulting the Finance Department. Furthermore, when it is considered expedient for some special reasons, that such a work appertaining to a department other than the Public Works Department should be carried out by departmental agency, the Public Works Department should be given an opportunity of advising whether the proposed course is desirable or not.

During audit of the various Universities of the Higher Education Department, it was observed that the civil works of the various projects were carried out and under execution without following the prescribed rules/government instructions. Non observation of rules due to weak financial controls resulted in an irregular expenditure for Rs. 260,635,987. The detail is as under:

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	University of Sargodha	2019-20	42008	Doubtful expenditure on the project Construction of UCET	240,559,896
2	University of the Punjab, Lahore	2019-20	44992	Irregular acceptance of consultant bid and non observance of PPRA Rules	9,236,412
3	University of the Punjab, Lahore	2019-20	44965	Irregular expenditure due to non-observance of PPRA and overpayment	8,754,354

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
4	Ghazi University DG Khan	2014-20	45195	Irregular expenditure on construction/repair works without observing PPRA Rules	2,085,325
Total					**260,635,987**

The lapse occurred due to weak supervisory and financial internal controls.

Audit pointed out the matter during Audit in March 2019, September 2019, and August 2020 to October 2020. The managements admitted the facts by giving one reason or the other. Some DDOs' did not respond and some noted the observation for compliance. The replies offered by some formations were not tenable being evasive.

The matter was further reported to the Administrative Department. In the DAC meetings held on 10.12.2020, the para at Sr. No. 1 was kept pending till finalization of inquiry by NAB. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to probe the matter and fix responsibility.

9.4.11 Overpayment on construction/repair works-Rs. 12.73 million

As per FD letter issued vide No.RO(Tech)FD-18-23/ 2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rates of relevant quarter placed at website of Finance Departments.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 various formations of Higher Education Department, it was observed that an amount of Rs. 12,732,626 (Annexure-18) were over paid to contractors due to application of higher and incorrect rates and non recovery of water charges etc.which were not recovered despite the lapse of considerable time.

Audit is of the view that weak supervisory controls, defective recovery mechanism and non-enforcement of the contractual clauses resulted in an overpayment.

Audit pointed out the matter during Audit in March 2019, September 2019, and August 2020 to October 2020. The management either admitted the facts by giving one reason or the other. Some DDOs did not respond and some noted the observations for compliance. The replies offered by some formations were not tenable being evasive.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to probe the matter and fix responsibility.

9.4.12 Non-obtaining of job mix formula from RRMTI-Rs. 8.75 million

As per Finance Department letter No.RO (Tech) FD-2-3 dated 02.08.2004 rate for the item of carpeting shall be fixed on the basis of different percentages of bitumen i.e 3% to 6%, payment will be made to the contractor as per job fixed formula for bitumen used on work.

During audit of University of Punjab, Lahore for the FY 2019-20, it was noticed that Department executed the item of plant premix bituminous carpet 2 inch, 1-1/2 inch and 1-1/4 inch with 4.5% ratio of bitumen provided in T.S. estimates in the following cases. But Job mix Formula showing the actual consumption of bitumen in carpeting was obtain for work Phase-II only (Photo Copy Provided instead of original hence not accepted). Further no JMF was obtained for work Phase-I and

Phase-III separately from Road Research and Material Testing Institute Lahore or from approved government laboratory.

The irregularity occurred due to weak supervisory, and financial internal controls.

The matter was pointed out in the month of October, 2020.The management did not offer any reply.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that irregularity may be got regularize from the Finance Department.

(PDP No. 44964)

9.4.13 Non-receipt of additional performance security-Rs.1.995 million

As per Finance Department's Notification No.RO (Tech) FD1-2 / 83 (VI)(P) dated 06.04.2005, in case the total tendered amount is less than 5% of the approved estimated amount, the lowest bidder will have to deposit additional performance security from the scheduled bank within 15 days of issuance of notice or within expiry period of bid whichever is earlier.

During audit of the University of the Punjab for the FY 2019-20, it was observed that University Authority has not obtained additional performance security amounting to Rs.1,995,287 in the shape of bank guarantee for the works. Due to less receipt of performance/additional performance security/bank guarantee, university authority has given undue benefit to contractors in calculating the claims of the price escalation, non-finalization of work within the given period, premature release/adjustment of refundable security deposits against pointed out recoveries etc.

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	University of the Punjab, Lahore	2019-20	44986	Less/Non Receipt of Additional Performance Security	1,365,666
2	University of the Punjab, Lahore	2019-20	44994	Less/Non Receipt of Additional Performance Security	629,621
Total					**1,995,287**

This resulted in undue financial benefit of Rs.35,949,047 to the contractors against the public/university interest.

Audit is of the view that weak management controls led the irregularity.

Audit pointed out the matter during October 2019 and 2020. The management at Sr. Nos. 1 & 2 did not offer any reply till finalization of this report.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that additional performance guarantee may be obtained from the contractors.

D-Value for Money and sevice delivery issues

9.4.14 Loss due to self-cultivation-Rs. 13.26 million

Section 18 (a) of university of the Punjab Act, 1973 state that the treasurer shall manage the property, the finance and investment of the University.

During the course of audit of University of the Punjab for the Financial Year 2019-20, it was observed that heavy loss was suffered by the university on the self-cultivated land despite the use of modern inputs like fertilizers, pesticides, tractors etc. It is pertinent to mention here that the private cultivators are paying university very low amount of lease but

university management failed to even earn enough profit to match the leased value being drawn from private cultivators. This state of affairs indicates that either the pilferage of the produce or income generated from them or mismanagement to a massive extent. The detailed comparison of the earnings from leased land and loss from the self-cultivated land is hereunder:

Particulars	Total Land	Total Lease	Receipt from produce	Expenditure on inputs	Expenditure on Human Resource	Per Acre Revenue/Loss
Leased Land	884-5-5	**48,763,550**	-	-	-	55,141
Self-Cultivated Land	223	-	8056620	5661063	3,364,128	4,343
Difference Per Acre in revenue/Loss						**59,484**
Loss of revenue on 223 Acre self-cultivated land						**13,264,932**

Audit would request management insight and response in this regard.

In response to the audit observation, it was replied by the management of the university that this land cannot be leased out because it lies in immediate vicinity of the departments. The response of the management is not satisfactory as it tied to hide out the inefficient land management of by the universitythat caused more loss than the profit which it can earn as most of the inputs were applied at the university expenses. Despite availability of all the resources, incurrence of loss is beyond comprehension.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to probe the matter at administrative level.

(PDP No. 44922)

9.4.15 Illegal lease of land without competitive rates-Rs. 48.76 million

Section 18 (a) of university of the Punjab Act, 1973 state that the treasurer shall manage the property, the finance and investment of the University.

During the course of audit of University of the Punjab for the Financial Year 2019-20, it was observed that vast irrigated land of University has been leased out without any tender process. Most of the leased land were handed over decades back i.e. since 1982-83. This irregular lease of land may have caused loss in millions to the University. The land is situated in the center of the urban population and very fertile where water of canal and tube well is available. University could earn a huge revenue by leasing the land annually through proper award of contract as per PPRA. The detail of area wise leased land is as under:

Sr. No.	Total Area (A-K-M)	Mouza	Irrigation Type	Rate/Acre	Leased Amount (Rs.)
1	347-4-3	Bhekewal	Tube well	52,000	18,070,975
2	84-0-4	Bhekewal	Canal	64,000	5,377,600
3	116-1-4	Bhekewal(Hostel)	Canal	64,000	7,433,600
4	29-7-11	Dhanna Singh	Canal	64,000	1,916,400
5	307-0-3	Hanjerwal	Tube well	52,000	15,964,975
Total					**48,763,550**

The amount of lease is very nominal as compared to the location and fertility of land. Audit recommend that fresh lease as per PPRA rules may be accomplished.

In response to the audit observation, it was replied by the University Management that the rates are reviewed and revised by the Land Committee on annual basis.The reply is not satisfactory, as process of leasing out land and the mechanism was not made available to audit. Further, government rules like PPRA cannot be ignored on the pretext of a committee formed by the University management.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends investigation of the matter and leasedout the land at competitive ratesfurthwith.

(PDP No. 44920)

9.4.16 Wasteful expenditure on installation of fiber optics-Rs. 1.65 million

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

During the course of audit of University of the Punjab for the Financial Year 2019-20, it was observed that M/s Champion Traders were awarded a contract for the installation of E-Tag Access Management Control System in two entry points of the university. The contract was awarded to the contractor offering higher prices than the lowest bidder on the plea that performance of the system after laying fiber optics will be much higher. However, physical verification in the presence of university management revealed that the case for fiber optics was forwarded to give undue benefit to the contractor without any analyzing the need and requirement of the same. It is pertinent to mention here that rates were also sought without installation of fiber optics and decision to opt for fiber optics was only finalized once the financial bids were opened. It is pertinent to mention here that the network requirements of E-Tag system do not require any fiber optics to be laid and ironically the decision to opt for fiber optic was taken on the recommendation of a Chief Security Officer with least technical knowledge about fiber optics.

In response to the audit observation, management failed to come up with the facts and figures in support of the need for fiber optics. Basic questions like what was the bandwidth requirement of the E-Tag system, how much data could be exchanged without fiber optics and how much data could have been supported by the fiber optics remained unanswered.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the mattermaybe inquired besides fixing responsibility against the person(s) at fault.

(PDP No. 44910)

E-Recoveries and Overpayments

9.4.17 Overpayment of pay and allowance-Rs. 602.14 million

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

During audit of Higher Education Department, it was observed that an amounting to Rs. 602,137,278 (Annexure-19) was outstanding against the employees of different institutions on account of over payment of pay, conveyance allowanceandhouse rent allowance etc. But the recovery was not made from the concerned after lapse of considerable time.

Audit is of the view that weak supervisory controls and defective recovery mechanism resulted in less recovery of Rs. 675,060,026.

The matter was pointed out to the concerned formations from February 2020 to May 2020 & July 2020 to November 2020. Most of the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

9.4.18 Non-recovery of dues from absconding scholars- Rs. 271.85 million

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

During audit of Higher Education Department, it was observed that an amounting to Rs. 271,847,200 was outstanding against the abscondend scholars of different institutions on account of over payment of pay and allowances. But the recovery was not made from the concerned after lapse of considerable time. The detail is as under:

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1	BahauddinZikraya University, Multan	2018-20	46546	Recovery not made from the Ph.D Scholars who did not Join University after completion of Ph.D	115,154,339
2	University of Sargodha, Sargodha.	2019-20	42500	Recovery not made from the Ph.D Scholars who did not Join University after completion of Ph.D	91,445,660
3	BahauddinZikraya University, Multan	2018-20	46549	Ph.D&M.Phil allowance was paid to teaching staff, whom it was the part of eligibility criteria	42,880,120
4	Women University Multan	2018-20	43912	Recovery not made from the Ph.D Scholar as she did not Join University after completion of Ph.D	13,536,849
5	Women University Multan	2018-20	43918	Recovery not made from the Ph.D Scholar as she did not Join University after completion of Ph.D	6,502,472
6	Ghazi University, D.G.Khan	2014-20	45182	Recovery not effected from the Lecturer who did not complete the degree	2,327,760
Total					**271,847,200**

Audit is of the view that weak supervisory controls and defective recovery mechanism resulted in less recovery of Rs. 271,847,200.

The matter was pointed out to the concerned formations from February 2020 to May 2020 & July 2020 to November 2020. Most of the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 10.12.2020 & 14.01.2021, the paras at Sr. Nos. 4 & 5 were kept pending for recovery. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the outstanding amounts may be recovered expeditiously besides and strengthening of the internal controls to curb such practices.

9.4.19 Non recovery of dues-Rs. 71.17 million

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

During audit of Higher Education Department, it was observed that rent of banks, stamp duties and others dues to the tune of Rs. 71,174,568 (Annexure-20) were recoverable from the contractors.

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

The matter was pointed out to the concerned formations from July to November 2020. Most of the management noted the observations for compliance and some formations did not replied.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

9.4.20 Non recovery of taxes-Rs. 69.74 million

Instructions issued by the Government of Pakistan vide SRO. 660(1) 2007 dated 30.06.2007 provide that all withholding agents shall make purchases of taxable goods from a person duly registered under Sales Tax Act 1990. However, under unavoidable circumstances and for reason to be recorded in writing, purchases are made from unregistered persons the withholding agents shall deduct sales tax @ 17 percent of the value of the taxable supplies. Further, according to the instruction issued by the Govt. of Pakistan, Revenue Division FBR, vide circular no.06 of 2013 no.C.No.4 (36) ITP/2013dated; 19.07.2013 the sales tax from unregistered persons was required to be withheld @19%. Moreover, as per rule 2 and 6 of Sales Tax Rules, withholding agent shall deduct an amount equal to $1/5^{th}$ of total sales tax shown in sales tax invoices, issued by the supplier and make payment of the balance amount to him.

According to Section 153 (1) of income tax ordinance 2001, income tax is required to be deducted at source @ 4.5% on supply of goods and 10% on services rendered respectively. Moreover, as per section 236-A ibid, department is required to recover advance tax@ 10% on auctioned amount.

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

During audit of Higher Education Department, it was observed that various formations made payments to various firms for procurements of

goods and services without deducting 1/5th of General Sales Tax, Punjab sales tax and income tax. Further, stamp duty also not charged. Resultantly an amount of Rs. 69,740,667 (Annexure-21) was not/less deducted at source.

Audit is of the view that weak internal controls on "Taxation" resulted in non-deduction of taxes at source and loss to government.

The matter was pointed out to the concerned formations from February to May 2020 & July to November 2020. In reply, some formations stated that recovery would be made and rest of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to affact the recovery from the concern at earliest.

F-Others

9.4.21 Non recovery of suspected amounts-Rs. 15.42 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 Higher Education Department, it was observed that some employees were found involved in misappropriation of medicines, expenditure against fabricated bills and student scholarship, etc. Neither inquiry proceedings against concerned were initiated nor recovery was made.

The details are as under:

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1	University of the Punjab, Lahore	2019-20	44936	Shortage of medicines	6,096,703
2	University of the Punjab, Lahore	2019-20	44935	Shortage of medicines	3,241,997
3	Director of Education Colleges D.G Khan	2016-20	42801	Disbursement of scholarship without any acknowledgements	1,794,420
4	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44104	Consumption of POL differed from Pay bills to Log books	1,775,610
5	University of Gujrat	2019-20	41101	Fake CDR submitted by the contractor	1,425,832
6	Director of Education Colleges D.G Khan	2016-20	42802	Costly store items were neither in stock nor stock entries were shown	719,082
7	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44093	Drawl of fund against bogus invoicing	238,392
8	University of Sargodha, Sargodha	2019-20	42540	Expenditure against fabricated bills	130,679
Total					**15,422,715**

Audit is of the view that the lapse occurred due to negligence on part of the management.

The matter was pointed out to the concerned formations in July to November 2020. The formation at Sr. Nos.1, 2 & 8 did not offer any reply. The formation at Sr. Nos.3, 4, 6 & 7 noted the observations for compliance. The formation at Sr. No.5 stated that reply would be submitted after scrutiny of record.

The matter was further reported to the Administrative Department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter may be inquired into at appropriate level ascertain the facts besides recovery from the concerned.

CHAPTER 10
HOME DEPARTMENT

10.1 Introduction

(A) The Home Department of the Government of the Punjab comprises six attached departments. As per Rules of Business 2011, the department has been assigned the business of:

- Public Order and internal Security.
- Arms, ammunition & military stores.
- Matter relating to police establishment and administration institutions.
- Prisons, reformatories, remand homes, borstal and similar institutions, classification and transfer of prisoners; state, political and martial law prisoners, good conduct prisoners and Probation Release Act.
- Protection of key points and vital installations.
- Recovery of missing persons.
- Enforcement of provisions of Motor Vehicle Ordinance, 1965 and rules thereunder relating to control of traffic and inspection and checking of motor vehicles for the purpose of traffic control.
- Appointment of non-official visitors for the jail.
- Civil Defence and Afghan Refugees.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Home Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of six grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**6(5-4)**
PC21010	11,924.99	(6,528.74)	5,396.25	5,100.57	(295.68)
PC21012	10,434.81	0.00	10,434.82	8,106.78	(2,328.04)
PC21013	115,633.28	13,847.68	129,480.96	127,148.29	(2,332.68)
PC21031	9,336.10	(1,491.78)	7,844.32	7,497.70	(346.62)
PC21032	803.70	0.00	803.71	712.24	(91.47)
PC22036	3,167.62	(1,952.03)	1,215.58	1,191.47	(24.11)
Total	**151,300.51**	**3,875.13**	**155,175.64**	**149,757.05**	**(5,418.59)**

Overview of Expenditure

The final budget of Home Department for the FY ended 30th June, 2020 was Rs. 155,175.64 million. Out of this, actual expenditure was Rs. 149,757.05 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	148,132,891,000	148,565,574,620	432,683,620	0.29
Development	3,167,619,000	1,191,473,698	(1,976,145,302)	(62.39)
Total	**151,300,510,000**	**149,757,048,318**	**(1,543,461,682)**	**(1.02)**

During the year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	153,960,056,000	148,565,574,620	(5,394,481,380)	(3.50)
Development	1,215,584,206	1,191,473,698	(24,110,508)	(1.98)
Total	**155,175,640,206**	**149,757,048,318**	**(5,418,591,888)**	**(3.49)**

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. (5,418.59) million at the close of the year 2019-20 under grants PC21012, PC21013, PC21010, PC21031, PC21032, PC22036 were not surrendered in time by the Department.

Audit Profile of Home Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	320	31	27,888.07	108.67
2.	• AssignmentsAccounts • SDAs etc. (excluding FAP)	5	2	2,266.90	-
3.	Authorities/ autonomous bodies etc. under the PAO	3	2	2,266.90	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

10.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 21,465.40 million were raised in this report during audit of Home Department. This amount includes recoveries of Rs.107.44 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non Production of record	3,040.12
B	Procurement related irregularities	6,487.40
C	Management of accounts with commercial banks	340.77
D	Financial Management Issues	1,179.38
E	Value for money and service delivery issues	10,310.29
F	Recoveries and overpayments	107.44
Total		**21,465.40**

10.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	28	22	6	79
2	1985-86	35	32	3	91
3	1986-87	25	21	4	84
4	1987-88	22	16	6	73
5	1988-89	96	76	20	79
6	1989-90	10	2	8	20
7	1990-91	29	15	14	52
8	1991-92	27	14	13	52
9	1992-93	19	7	12	37
10	1993-94	11	6	5	55
11	1994-95	21	4	17	19
12	1995-96	16	0	16	0
13	1996-97	38	13	25	34
14	1997-98	122	47	75	39
15	1998-99	190	118	72	62
16	1999-00	323	183	140	57
17	2000-01	577	493	84	85
18	2001-02	345	238	107	69
19	2003-04	121	0	121	0
20	2005-06	140	11	129	8
21	2006-07	123	12	111	10
22	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**

The downward trend in the status of compliance with PAC directives in Home Department is continuing since 2005-06. As regards previous years, the same is prevailing for the Financial Years 1989-90, 1994-95 and 1995-96.

10.4 AUDIT PARAS

A-Non production of Record

10.4.1 Non-Production of Record-Rs. 3,040.12 million

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

During audit of Home Department, the auditable record of various payments valuing Rs.3,040,118,896 made to different organizations/personnel was not produced for audit scrutiny despite repeated requests. The details are given in (Annexure-22).

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

The lapses were pointed out to concerned formations in September 2019 and July to November, 2020. Most of the formations either noted the observation for compliance or did notprovide any cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on 13.01.2020 and 18.01.2021, in some cases, paras werekept pending for compliance. Further progress was not reported by the department. As regards other paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that a thorough probe may be held in the matter and the department should take disciplinary action against the persons held responsible for non-production of record besides production of requisite record to Audit.

B-Procurement Related Irregularities

10.4.2 Irregular expenditure on procurements-Rs.5,656.60 million

As per rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per rule 8 & 9 of Punjab Procurement Rules 2014, the procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Moreover, as per rule 37, a procuring agency shall announce the results of bid evaluation in the form of a report giving for acceptance or rejection of bid at least ten days prior to the award of procurement contract.

During audit of Home Department, it was observed that expenditure to the extent of Rs.5,656,600,856 (Annexure-23) was incurred on purchaseof store items like uniform, machinery & equipment, furniture & fixture, stationary, sports items, scanning manchines, IT equipments, dietary articles and hiring of services like repair of transport, repair of machinery, repair of IT hardware, catering services etc.without observing above procurement rules.

Audit is of the view that non observance of procurement rules led to irregular expenditure on procurement of goods/services.

The matter was pointed out to concerned formations from July to November, 2020. Most of the formations either noted the observations for compliance or did not reply.

The matter was further reported to the administrative department. In the DAC meetings held on 13.01.2021, 18.01.2021 and 22.01.2021, some of the paras were kept pending for compliance. Other paras were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter be probed to fix the responsibility against the person(s) held at fault besides regularization of the expenditure from the Finance Department.

10.4.3 Loss to public exchequer due to non-supply of store items-Rs. 371.09 million

According to the Clause-19 of the purchase order, in case the contractor fails to execute the contract satisfactory, the amount of security shall be forfeited including Black Listing of the firm/individual. The procuring agency also reserve the right to purchase the material from elsewhere without any notice at the risk and cost of the defaulting contract.

As per clause 2.22 of bidding document, the contractors/suppliers may be blacklisted, if the bidder consistently failed to perform his obligations under the contract.

During audit of the Home Department, it was observed that supply orders for procurements of uniform items and arms & ammunitions valuing Rs. 371,088,320 were issued. Advance payments to the stated extent were made to contractors but they failed to supply the stores within stipulated period. No further action as warranted under the law were initiated. This resulted into loss to public exchequer due to non-receipt of store items.

The details are as under:

Sr. No.	Name of the formation	Period of audit	PDP No.	Description of stores	Amount (Rs.)
1	IGP/AIG Logistics, Lahore	2019-20	45515	Uniform items etc	253,430,979
2	District Jail, Lahore	2018-20	41694	Arms & Ammunitions	66,381,296
3	Supdt. Central Jail,Kot Lakhpat, Lahore	2018-20	44003	Arms & Ammunitions	51,276,045
Total					**371,088,320**

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

The matter was pointed out during September to November, 2020. The management replied that notices had been issued to the firms. Strict policy of imposing LD to all such firms was being implemented without any exception under the rules/policy. However, the present delay in delivery of imported goods was due to Corona pandemic and delay in international flights/shipments. As regards others, the observations were noted for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 13.01.2020, some of the paras were kept pending with the direction to inquire the matter by administrative department. Further progress was not reported by the department. As regards other para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be inquired, stores be acknowledged with imposition of penalties where applicable.

10.4.4 Procurements of generators and photocopiers at higher rates from 2nd lowest bidder-Rs. 36.48 million

According to rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of

procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per rule 55 ibid, the bidder with the lowest evaluated bid, if not in conflict with any other law, shall be awarded the procurement contract within the original or extended bid validity period.

As per clause 18(h) of the contract, if the stores inspected and released by the Inspection authority are rejected by the consignee or actual user / consumer then the same shall be re-inspected. Re-inspection of such stores by the Inspection Authority shall be in the presence of supplier's representative. If it is concluded that rejection is justified in term and conditions of contract, stores shall stand rejected and shall be replaced by the contractor at his own risk and cost, failing which the stores shall be purchased at his risk and expense.

During the audit of Inspector General Police/AIG Logistics, Lahore for the FY 2019-20, it was observed that contracts for procurements of generators and photocopier machines valuing Rs. 153,851,990 were made from the 2nd lowest bidders instead of1st lowest bidders causing loss of Rs. 36,475,003 (Annexure-24) to public exchequer public exchequer due to procurements at higher rates. Furthermore, as per inspection reports dated 28.09.2020, generators were rejected by the Inspection Committee on the basis that canopies, rain shed, radiator hoods, control panel, sound damping, batteries, battery charger, earthing/bore and tool kit supplied with the generators were not as per approved specifications and not working properly. The firm was given a chance to replace the accessories/remove the discrepancies as per approved specification within 15 days at his own risk and cost. But as on 04.11.2020, neither the deficiencies were removed despite lapse of allocated time nor any penalty was imposed or advance payment made to the contractor was recovered anddeposited into Government Account.

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

The matter was pointed out during November 2020. The management replied thatcontractsforgeneratorsand photocopiers were awarded on the basis of criteria defined in bidding documents and the second firms secured highest marks amongst participated firms.As per terms and conditions of contract, the firm had been provided an opportunity to replace the stores within 15 days. After receipt of replaced stores, the same would be inspected accordingly. In case of late delivery, due liquidated damages would be imposed accordingly. Reply was not satisfactory because according to comparative statements procurements were made from the second lowest bidders instead of first lowest bidders in violation of rule 55 of the Punjab Procurement Rules, 2014.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be investigated and responsibility for the loss befixed. Either substandard store got replaced or up to date loss involved worked out, recovered and deposited into Government account.

10.4.5 Irregular hiring of services for operation and maintenance of Safe City Lahore Project-Rs. 133.383 million

The agreement for Engineering, Procurement, Construction and Operation & Maintenance of Punjab Police Integrated Command Control and Communication Center Lahore, was drawn on May 20, 2016 between Punjab Safe Cities Authority (PSCA) and M/s Huawei Technologies

Pakistan (Pvt) Ltd. According to rule 12(2) of PP Rules, 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.According to Section 27(5 & 5A) of the Pakistan Engineering Council Act, 1976, no person undertaking any professional engineering work shall, unless he is registered under this Act, be entitled to recover before any court or other authority any sum of money for services rendered in such work. No person shall, unless registered as a registered engineer or professional engineer, hold any post in an engineering organization where he has to perform professional engineering work.

During audit of the Punjab Safe Cities Authority, Lahore for the FY 2019-20, it was observed that contract for O & M works Lahore was drawn with M/s Urbane Private Limited Rs. 133,383,658 was drawn and paid to the company. Expenditure was held irregular due to the following reasons: -

i) The agreement for Engineering, Procurement, Construction and Operation & Maintenance of Lahore, was drawn on May 20, 2016 with M/s Huawei Technologies Pakistan (Pvt) Ltd but work was carried out from M/s Urbane Private Limited by awarding the contract without advertisement and getting Rules relaxed from competent authority.

ii) The contract was unlawful as the company was not registered with Pakistan Engineering Council which was mandatory for execution of work.

iii) As per record available with PSCA, the principal activity of the company was Construction/Construction of other civil

engineering projects. During audit, i.e. on 09.09.2020, the online verification from FBR website revealed that the company was registered with principal activity as importer /exporter. This showed that fake registration document was presented to PSCA.

iv) The Bid Security @ 5% Rs 6,000,000 and Performance Guarantee @ 10 % Rs 13,0000,000 as required under rules, 27 and 56 of PP Rules, 2014 was not obtained which was undue favor to company.

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

The matter was pointed out during September, 2020. The management replied that M/s Huawei violated the terms and conditions of the contract and due to their non-performance of O & M project, the matter was halted. As PSCA is a security project and the same cannot be halted due to its nature so it was decided to carry out its operations on urgent basis through negotiated tendering as per PPRA rule 59 (d) (3) with M/s Urbane Pvt. Ltd. The Contract with M/s Urbane Pvt. Ltd. was procured by invoking rule 59-c & d of PPRA Rules, 2014 i.e., Emergency/Urgency which does not require advertisement.

Reply was not satisfactory as the evidence of legal proceedings initiated against M/s Huawei for violating the terms and conditions of the contract was not shown. Before adopting / exercising provision of rule 59 (d) (3), the mandatory approval from Provincial Cabinet for specific period was not obtained. The PEC license was mandatory for execution, operation and maintenance works but legal provision was not adhered.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, para was kept pending for inquiry at administrative level. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that matter should be inquired. Responsibility for unlawful award of contract fixed besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.42994)

10.4.6 Irregular expenditure on fabrication of vehicles- Rs.133.25 million

Rule 4 of the Punjab Procurement Rules, 2014 requires that a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. According to Para 4.2.9.2 of the Accounting Policies and Procedures Manual (A.P.P.M), all expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head. As per Sr.No.50 of the Second Schedule of the Punjab Sales Tax on Services Act 2012, Punjab Sales Tax @16% is deductible on services in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances.

During audit of Inspector General Police /AIG Logistics, Lahore for the Financial Year 2019-20, it was observed that Rs. 133,253,500 as detailed below was drawn and paid to suppliers for fabrications of 599 new brand Toyota Hilux single cabin vehicles.

Sr. No.	PDP No.	Name of supplier	Description of expenditure	GST Paid	Income Tax less deducted	Amount (Rs.)
1	45505	M/s Fibre Craft Industries	Fabrication of 500 new brand Toyota Hilux 4x2 single cabin vehicles	16,984,453	6,429,115	116,893,000

Sr. No.	PDP No.	Name of supplier	Description of expenditure	GST Paid	Income Tax less deducted	Amount (Rs.)
2	45510	M/s Ahmad Medix	Fabrication of 71 new brand Toyota Hilux 4x2 single cabin vehicles	2,082,209	1,433,050	14,330,500
3	45486	M/s Mughal Auto Mobile Engineering	Fabrication of 28 new brand Toyota Hilux 4x2 single cabin vehicles	294,957	111,650	2,030,000
Total				**19,361,619**	**7,973,815**	**133,253,500**

Expenditure was held irregular due to the following reasons: -

i. Fabrication of new vehicle was a service nature work. No purchase was involved but Rs. 19,361,619 was paid as GST. The description of purchases against which GST paid was not available in the contractor's Invoices.

ii. Income tax @ 4.5 % was deducted instead of 10 % being service rendered causing loss of Rs. 7,973,815.

iii. 16 % PST valuing Rs. 21,320,560 was not deducted in violation of above Rules.

iv. The brand-new vehicles were fabricated, the whereabouts of original parts removed from vehicles as well as drawing for fabrication as per work specifications given in the supply orders were not shown to audit to assess the actual requirement for fabrication of vehicles.

v. Expenditure was charged from head AO-9501-Purchase of transport instead of head A13001- Repair of transport.

vi. Works were assigned to single qualified bidder; no due care was given to the directions/guidelines issued by PPR Authority through FAQs (frequently asked questions) as

the rates accepted were higher than the last year rate as well as estimated rates. This showed that procurement process was neither efficient nor economical.

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

The matter was pointed out during November, 2020. The management replied that:

i. Actually, in question expenditures were spent for purchase of a new fabricated body /cabin (for newly purchased vehicles). It is complete additional cabin which was purchased got installed on the newly purchased vehicles. Further, Finance Department Government of Punjab has provided additional grant for purchase of new vehicles and their fabrication under the head of AO9501-Purchase of Transport, hence, the same were purchased under AO9501-purchase of transport, being capital expenditure.

ii. Fabricated body /cabin was required to be installed on newly purchased vehicles, hence, 4.5% income tax with GST was required / liable.

iii. New fabricated body /cabin (for newly purchased vehicles) does not fall in the category of repair / work. It is complete additional cabin which was purchased got installed on the newly purchased vehicles, hence, 4.5% income tax with GST was required / liable. 17% GST was included in the cost by the suppliers instead of 16% PST.

Reply was not satisfactory because GST was paid without description of purchases. Income tax and PST was not deducted at admissible rates. Expenditure was also charged from irrelevant head.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be investigated. Loss involved be recovered and deposited into Government Account. Irregularity be got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls.

10.4.7 Procurement of uniform and plant & machinery at higher rates-Rs. 69.91 million

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

As per directions/guide lines issued by the PPR authority in FAQs (frequency asked questions), in case of single tenderer, the procuring agency should exercise/use due diligence regarding market price of the goods, works and services to be procured as required under rule 4 of PPR, 2014. In case of abnormal increase in prices is observed, the procuring agency may like to re-advertise the procurement opportunity, if time permits.

During audit of Inspector General Police/AIG Logistics, Lahore for the FY 2019-20, it was observed that Rs. 714,805,396 was drawn for procurement of uniform and plant & machinery items from single bidders. A comparison of rate accepted with estimated rates (obtained from market before commencement of procurement process also mentioned in comparative statements) revealed that tender accepted rates were much higher than estimated rates. No due diligence regarding market price of the

goods was given before procurements of goods. Thus, public exchequer was put to a loss of Rs. 69,908,505 (Annexure-25) due to procurement of goods at higher rates in violation of above rules and directions.

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

The matter was pointed out in November, 2020. The management replied that in each case two firms participated in the tender process; one firm was declared technically qualified. After financial opening, rates were got verified from end user and after due justification contract was awarded to technically qualified bidder.

Reply was not satisfactory as the rates accepted were higher than estimated rates (obtained from market before commencement of procurement process). This showed that procurement process was neither efficient nor economical.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be inquired. Responsibility for the loss fixed besides strengthening financial and supervisory controls.

10.4.8 Irregular repair of building-Rs. 35.41 million

As per rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As per Govt. of the Punjab finance department vide letter No. SO(Tax) 1-2/97 (withholding) dated 18th July 2014 levied provincial sales tax @ 16% on service provided for

specific purposes including maintenance & repair of Building and equipment.

As per rule 209 (b) of the CPWD code, all measurement should be neatly taken down in a measurement book, form 23, issued for the purpose, and no where else. As per rule 16.2 of PFR Vol- I, a constructional work, the estimated cost of which is to exceed Rs. 10,000 should not be entrusted for execution to outside firms or contractors by departments other than the Provincial works deptt. Works without previously consulting the Finance Department.

During audit of the Home Department, it was observed that expenditure to the extent of Rs.35,405,610 was incurred on repair of building without observing above stated rules. The details are as under:

Sr. No.	Name of formation	Period ofAudit	PDP No.	Amount (Rs.)
1.	City Police Officer Faisalabad	2019-20	40962	11,398,885
2.	DPO Sahiwal	2017-20	40891	6,199,873
3.	CPO Gujranwala	2019-20	42577	5,399,783
4.	DPO Gujrat	2019-20	42611	3,548,983
5.	IGP/AIG, Logistics, Lahore	2019-20	45482	3,253,062
6.	DPO Sargodha	2019-20	41884	2,000,000
7.	DPO Gujrat	2019-20	42623	1,605,100
8.	DPO Kasur	2019-20	44349	1,200,000
9.	DPO Kasur	2019-20	44348	799,924
Total				**35,405,610**

Following deficiencies / violations in the process of tendering and procurement were noticed.

i. The work was carried out at departmental level from the contractor of their own choice instead of PWD through deposit works which is contrary to rule 16.2 of PFR Vol-I.

ii. The measurement book duly signed by the officer equal to the rank of SDO was not maintained by the department.

iii. The bill of quantity (BOQ) was not prepared.

iv. The registration certificate of the contractor with the Pakistan Engineering Council (PEC) was not found attached with the claims.

v. The details and rates of non-schedule items were not worked out. The market rate analysis of Non-Schedule items along with three quotations from the local market along with approval of the Non-Schedule Item rates from the authority were not produced to audit.

vi. The bid evaluation reports were not uploaded / published on PPRA web site at least ten days prior to the award of procurement contract during 2019-20 which is clear violation of the above said prescribed instructions of the Government.

vii. The security @10% at the time of payment to the contractor was not withheld from the bill of contractor.

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

Audit pointed out the irregularity during September and December 2020; the management noted the observation only.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that responsibility be fixed for non-adherence of Government instructions, matter should be enquired at Administrative level besides regularization of the matter from Finance Department.

10.4.9 Loss due to non-supply of Anti-Riot Helmets-Rs. 22.68 million

According to the Clause-19 of the purchase order, in case the contractor fails to execute the contract satisfactory, the amount of security shall be forfeited including Black Listing of the firm / individual. The procuring agency also reserve the right to purchase the material from elsewhere without any notice at the risk and cost of the defaulting contract.

During the audit of Inspector General Police/AIG Logistics, Lahore for the FY 2019-20, a review of procurement process revealed that contracts for purchase of 4300 Anti Roit Helmets valuing Rs. 24,381,100 (Rs 22,680,000+Rs 1,701,000) was made with M/s Aurangzeb Enterprises Lahore. Rs 22,680,000 was drawn in advance vide Cheque No. 3766476; dated 24.06.2020 and paid to the firm. Expenditure was held irregular and resulted into heavy loss to public exchequer due to the following reasons: -

i) As per clause 15 of the contract agreement drawn on 17.02.2020 and purchase Order No. 88; dated 17.02.2020, the due date for delivery was 15.05.2020. The delivery period was further extended to 30.09.2020 vide purchase order dated 11.06.2020. The contractor failed to supply the requisite quantities of 4300 helmets within extended period but neither the advance payment valuing Rs. 22,680,000 was recovered with compoundinterest nor contractor black listed.

ii) Performance guarantee valuing Rs. 2,438,100 (Rs.2,268,000+Rs.170,100) was not deposited into Government treasury.

iii) Store was not purchased from elsewhere at the risk and cost of the defaulting contract.

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

The matter was pointed out during November, 2020. The management replied that: -

i. Delivery period of anti-riot helmet has been extended on the request of bidder.

ii. In repeat order of 300 units show because notice has been served to the firm and matter is under process for action.

iii. Final action will be taken after examining all necessarydocuments/circumstances of the case.

Lapse was admitted by the management.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be inquired. Up to date loss involved be worked out recovered and deposited into Government account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.45512)

10.4.10 Irregular hiring of services for operation and maintenance of Safe City Kasur Project-Rs 20.41 million

Rule 31 (1 & 2) of the Punjab Procurement Rules 2014 states that a procuring agency shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated and such evaluation criteria shall form an integral part of the bidding documents. Failure to provide for an unambiguous evaluation criterion in

the bidding documents shall amount to mis-procurement.According to Section 27(5 & 5A) of the Pakistan Engineering Council Act, 1976, no person undertaking any professional engineering work shall, unless he is registered under this Act, be entitled to recover before any court or other authority any sum of money for services rendered in such work. No person shall, unless registered as a registered engineer or professional engineer, hold any post in an engineering organization where he has to perform professional engineering work.

During audit of the Punjab Safe Cities Authority, Lahore for the FY 2019-20, it was observed that tender for operation and maintenance (O &M) of Safe City Kasur Project was advertised in the newspapers and website of authority. Three companies i.e. M/s Urbane Private Limited, M/s Griffin International Private Limited and M/s Pak German Engineers participated in the bidding process. Two Companies i.e.M/S Griffin International Private Limited and M/s Pak German Engineers were technically disqualified. Contract of Rs. 47,963,448 was awarded to M/s Urbane Private Limited Lahore (single bidder). A sum of Rs. 20,408,676 was drawn and paid to the company. Expenditure was held irregular due to the following reasons:

i) M/s Griffin and M/s Park German Engineer were technically disqualified by awarding 0 and 26 marks despite the fact that both companies had submitted their operation / implementation plans just to favor M/s Urbane Private Limited Lahore.

ii) The contract was unlawful as at the time of award of contract, the company was not registered with Pakistan Engineering Council which was mandatory for execution of work.

iii) As per record available with PSCA, the principal activity of the company was Construction/Construction of other civil

engineering projects. During audit, i.e. on 09.09.2020, the online verification from FBR website revealed that the company was registered with principal activity Importer /Exporter. This showed that fake registration document was presented to PSCA.

iv) Bid security valuing Rs. 4,000,000 as required under rule 27 of PP Rules 2014 was not obtained from company.

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

The matter was pointed out during September, 2020. The management replied that procurement was made as per Punjab Procurement Rules, 2014. The bidder had submitted its undertaking for the submission of PEC Certificate later as they had applied for the same. M/S Urban Pvt. Ltd.'s principal activity of business was "Construction / Construction of other civil engineering projects. The bidder might have got its principal activity changed later.

Reply was not satisfactory because at the time of technical evaluation, undue favor was given to M/s Urbane Private Limited Lahore. The company was also not registered with Pakistan Engineering Council and thus not eligible for award of contract. Fake registration document was presented at the time of bid evaluation process which was accepted without verification.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, the para was kept pending for inquiry at administrative level. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that matter should be inquired. Responsibility for unlawful award of contract fixed besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.42997)

10.4.11 Irregular hiring of consultancy services-Rs. 8.19 million

According to rule 12(2) of the Punjab Procurement Rules, 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Further, as per approved job descriptions, the main responsibilities for Deputy Executive Officer Finance are (1) to facilitate the audit of accounts by internal /external auditors, coordinate with them and take appropriate measures to address audit findings and recommendations and (2) Supervision of sales tax and income tax matters and returns on monthly & annual basis and liaison with tax authorities.

During audit of the Punjab Safe Cities Authority, Lahore for the FY 2019-20, it was observed that services private firms were hired for trainings of Police Communication Officers (PCOs), audit and tax matters. A sum of Rs. 8,192,393 was drawn and paid to the said firms. Expenditure was held irregular due to the following reasons as mentioned against each:-

Sr. No.	PDP No.	Name of Supplier	Description of service	Brief description of irregularities	Amount (Rs)
1	43008	M/s Comcon Private	Hiring of services for trainings on: - i) Induction Training of PCOs ii) Life skill training of PCOs	• Procurement for hiring of services of official training of PCOs was made from private firm without advertisement of on the website of Authority. • Management and Professional Development Department (MPDD) Govt. of the Punjab and Police Training Schools are established for the purposes of all major mandatory official trainings. But neither these departments were	4,600,000

Sr. No.	PDP No.	Name of Supplier	Description of service	Brief description of irregularities	Amount (Rs)
				consulted nor NOCs obtained. Had trainings being got made from relevant Government forums not only sufficient portion of public money could have been saved but an authentic training from qualified trainers could have beendelivered.	
2	43012	M/s KPMG TaseerHadi& Co.	Hiring of services for tax and audit matter.	• As per approved job description, it was responsibility of the Deputy Executive Officer Finance to handle audit and tax matter but activities were carried out from private firm. • No contract agreement was drawn. The reports in the shape of job done were also not shown to audit.	3,592,393
Total					**8,192,393**

Audit is of the view that, hiring of the services of private firms on short term consultancy basis was unjustified.

The matter was pointed out during September 2020. The management at first case replied that the training firm was hired under rule 46(A) of PPRA Rule, 2014. Reply was not satisfactory as official trainings cannot be made under rule 46(A). The provision of Rule only linked with consultancy for purposes such as third-party validation, bid evaluation, terms of reference, preparation of documents relating to prequalification and request for proposal, pre-shipment inspection, audit, simple engineering design or supervision of non-complex work. The official training purpose is not mentioned in the Rule. The management in case of other para, replied that MD PSCA has to conduct the audit of all the financial statements. In pursuance to this, an audit from M/s KPMG was got conducted to strengthen the systems. Moreover, these reports were not

the part of the file due to the space of the file and the same is separately maintained. Reply was not satisfactory as M/s KPMG TaseerHadi& Co. was hired for tax and audit matter services whereas according to approved job description, these functions were responsibility of the Deputy Executive Officer (Finance). So, the hiring of services was made without any need. The reports in the shape of job done by M/s KPMG TaseerHadi& Co. were also not shown to audit.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be investigated. Responsibility for the lapses fixed. Irregularity got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls.

C-Management of accounts with commercial banks

10.4.12 Blockage of funds due to non-opening of LCs-Rs.340.77 million

As per rule 2.10(b) (5) of PFR Vol. I, that no money is withdrawn from 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 Home department, it was observed that Rs. 340.77 million was drawn in advance for procurments of lab equipments etc. through LCs. Funds were placed in BOP for opening of LCs but neither the contracts were finanlized nor LC opened despite lapse of considerable time. This resulted into blockage of public money due to drawl without immediate requirements.

The details are as under:

Sr. No.	Name offormation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Punjab Safe Cities Authority	2019-20	42993	Amount was in advance drawn vide cheque dated 10.06.2020 and parked in BOP for payment to M/s Huawai Pakistan Limited for establishment of LC but neither the contract was finalized nor LC opened upto 09.09.2020.	288,000,000
2.	Superintendent District Jail Lahore	2018-20	41692	Amount was in advance drawn vide cheque dated 14.06.2019 and parked in BOP for procurement of lab equipments through establishment of LC but LC was not opened despite lapse of more than one year	52,773,712
Total					**340,773,712**

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

When pointed out in September and December 2020, the management in the first case replied that in the light of contract agreement clause 14.7.5.2, PSCA has to establish the LC for the operation and maintenance works. The reply was not satisfactory as the amount was drawn in advance during 6/2020, and not utilized despite lapse of three months which showed that public money was drawn without immediate requirement. The other formation only noted the observation.

The matter was further reported to the administrative department. In the DAC meetings held on 13.01.2020 and 22.01.2021, the para in the first case was kept pending for regularization from Finance Department and the other para was kept pending with the direction to inquire the matter by administrative department. Further progress was not reported by the department.

Audit recommends inquiry and fixing the responsibility for the lapse besides regularization of irregularity from Finance Department.

D-Financial Management Issues

10.4.13 Irregular/unauthorized expenditure without DDO powers-Rs. 1,008.27 million

According to rule 17(a,b)(i) of the Appendix-E of the Punjab Budget Manual, Seventh Edition 2008, The Chart of Accounts is an essential component of the accounting frame work. It provides the structure by which accounting transactions are coded, and thus used in financial reporting. The chart of accounts structure consists of elements that each represents a'view' or 'dimension' of financial information, considered useful for financial reporting. The chart of accounts elements are as follows:

- Entity is organization unit within Government of Punjab responsible for management and control of particular resources. In the budget process each entity shall receive an allocation of funds, with entity managers held responsible for the expenditure incurred. This code is further divided to provide meaningful financial information about the entity.
- Drawing and Disbursing Officer - the lowest level within entity to which budget is allocated and controlled.

According to rules 8.25 & 8.26 of PFR Vol-1, the responsibility of drawing officers is determined by the provisions of rule 2.31. The drawing officer is also responsible for seeing that the rules regarding the preparation of vouchers are carefully observed. Where there is more than one Officer attached to an office the head of the office may delegate to any officer subordinate to him the immediate responsibility for the supervision of the contingent accounts, including the duty of signing the contingent

bills and registers and checking and cancelling the vouchers. The delegation of power will not, however, relieve the head of office of the responsibility of seeing that the grants placed at his disposal are disbursed in proper manner and under due authority. With the extension of the system of contract grant the control of expenditure rests chiefly on him and it is important that he should make use of the authority delegated with due caution.

During audit of the Inspector General Police /AIG Logistics, Lahore for the FY 2019-20, it was noticed that heavy expenditure for purchases of uniform, transport and Ordnance Store etc. was made from the following DDO codes whereas actual DDOs for DDO Codes were Additional IGP C.T.D Punjab, Lahore and DIG/SPU Lahore etc. Thus, two DDO powers against the single DDO code were exercised without approval from Finance Department which reflect poor financial management. This resulted into irregular/ unlawful expenditure of Rs.1,008,276,484 for purchases of uniform, transport and Ordnance Store etc. without having any DDO powers for respective DDO codes.

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

The matter was pointed out during November, 2020. The management replied that being central purchase items, the purchase of all functional heads was made at CPO level with the approval of the IGP/Provincial Police Officer. Reply was not satisfactory as two DDO powers against a single DDO code were exercised without approval from Finance Department.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be inquired. 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.45503)

10.4.14 Loss due to non-collection of utility charges from Huawei Technology-Rs. 124.74 million

As per clause 4.19.1 of the EPC agreement between PSCA and M/s Huawei Technology Pvt. for PPIC3 project, the contractor shall, except as stated blow, be responsible for the provision of all power, water, and other services or utilities it may require during construction or operation of the facility at its own cost and expense.

During audit of the Punjab Safe Cities Authority, Lahore for the FY 2019-20, it was observed through scrutiny of the contract agreement with M/s. Huawei Technology PVT. LTD that payment of utility charges was the sole responsibility of the M/s Huawei Technology, but contrary to that that a sum of Rs. 124,740,166 was paid by the Authority and not a single penny was recovered from M/s Huawei Technology Pvt. This resulted into irregular expenditure of Rs. 124,740,166 due to un-authorized payments and loss due to non-recovery of utility charges from contractor.

The matter was pointed out during September, 2020. Management replied that as per the contract agreement clause 2.5.4 reads with 4.19.3, PSCA has a right to deduct any amount due to the contractor i.e. M/s Huawei. In this regard, PSCA had not paid a penny in lieu of Operation &Maintenance (O&M) during the financial year 2019-2020. PSCA had paid these bills in order to keep the center up and running. Once PSCA will pay to M/S Huawei Pakistan, the same would be deducted from the payments of M/S Huawei.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, the para was kept pending for recovery. Further progress was not reported by the department.

Audit recommends that matter should be investigated, up to date loss so involved be recovered and deposited into Government Account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.42992)

10.4.15 Doubtful/non-transparent payments of educational scholarships-Rs. 46.37 million

According to rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher.

During audit of the accounts of Inspector General Police/AIG Logistics, Lahore for the FY 2019-20, it was observed that a sum of Rs. 46,373,497 was drawn on accounts of payments of educational scholarship to the children of Shaheed Police officials/officers. Expenditure was held doubtful / non-transparent due to the following reasons: -

i) Cheques were issued in favor of AIG/Logistics which were subsequently remitted into Punjab Police Welfare Fund Account No. 7083890000108 maintained in Askari Bank Gulberg Branch, Lahore instead of respective vendors.

ii) After issuance of cheques, no disbursement of scholarships record / acknowledgments of students was attached with the bills to verify whether payments were actually made or otherwise.

iii) The rates of scholarships were not uniform for each set of educational level e.g. in case of payment linked with DPO

Sialkot for the year 2016-17, the stipend paid to the student of 1st and 2nd Year was Rs. 4,005 whereas stipend paid to another student of 1st year was Rs. 65,000.

iv) The evidence of fee vouchers issued by the educational institutional and deposited by the students were neither found enclosed with the bills nor shown to audit.

v) Stipends for the periods 2016-17 were charged to the budgetary allocation of FY 2019-20 irregularly.

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

The matter was pointed out during November, 2020. The management replied that all the relevant record was available. The reply was not satisfactory because record was not shown to audit.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be investigated. Disbursement record with fee challans be shownbesides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP. No.45516)

E-Value for money and service delivery issues

10.4.16 Non disposal of recoveries/public property from Gangs- Rs. 10,310.29 million

Section 143 of police ordinance 2002 provides that Head of District Police on being satisfied of the title of any claimant to the possession or

administration of the property specified in the proclamation issued under sub-section (1) of section 142 order the same to be delivered to him. Further, 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 the Home Department, it was observed that public property recovered from offenders was not handed over/disposed off as per report of the Crime Reporting Cell. Further, in some of the cases, loss of public property was also not recovered from the gangsetc. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	DIG Investigation, Lahore	2019-20	43111	Loss of public property not recovered from gangs etc.	7,700,553,675
2	City Police Officer (CPO), Faisalabad	2019-20	40950	Loss of public property not recovered from gangs etc.	1,048,977,101
3	City Police Officer (CPO), Gujranwala	2019-20	42578	Loss of public property not recovered from gangs etc.	745,434,459
4	District Police Officer, Sargodha	2019-20	41849	Loss of public property not recovered from gangs etc.	466,271,187
5	District Police Officer, Sahiwal	2017-20	40884	Loss of public property not recovered from gangs etc.	136,763,801
6	CPO, Multan	2019-20	42169	Non disposal of various items recovered from Gangs etc.	104,301,850

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
7	City Police Officer, Sheikhupura	2019-20	42961	Loss of public property not recovered from gangs etc.	60,387,554
8	District Police Officer, Kasur	2019-20	44324	Non disposal of various items recovered from Gangs etc.	47,603,040
Total					**10,310,292,667**

Audit is of the view that non disposal/recovery of public property was due to poor service delivery and bad governance by the management.

The lapse was pointed out during September to October 2020. All formations noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter be pursued vigorously for early disposal/recovery of public property and responsibility be fixed for non disposal.

F-Recoveries and overpayments

10.4.17 Non/less deduction of taxes and stamp duty-Rs. 86.02 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012, Sales Tax Act 1990 and Stamp Duty Act 1899, the departments are required to deduct taxes at prescribed rates at the time of payment.

During audit of the Home Department, it was observed that income tax and provincial sales tax on services to the tune of Rs.86,021,823 (Annexure-26) were either not deducted or less deducted at source while making payments to the concerned firms/contractors. Moreover, in some cases, stamp duty was also not deducted at the prescribed rates.

Audit is of the view that weak internal controls on taxation resulted in non/less deduction of taxes and stamp duty.

The matter was pointed out to concerned formations from July to November 2020. Most of the formations noted the observations for compliance, some did not furnish replies and others offered vague and evasive replies without any support of documentary evidences.

The matter was further reported to the administrative department. In the DAC meeting held on 13.01.2020, the amount of para of IG Prisons, Lahore was reduced to the extent of Rs.1,396,819. Further progress was not reported by the department. As regards remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should strengthen its internal controls on taxation, effect recovery of the stated amount of the taxes and deposit the same into relevant treasuries.

10.4.18 Non-recovery of liquidated damages due to late delivery of stores-Rs 16.97 million

According to the Clause 2.24 of the bidding document, the rate of liquidated damages shall be 0.1 % of the contract price per day. The maximum amount of liquidated damages for the whole of the goods or part thereof shall be 10 % of the contract price.

During the audit of the Inspector General Police /AIG Logistics, Lahore for the FY 2019-20, a review of procurement process revealed that contractors failed to provide full quantities of stores within stipulated time. The factor of liquidated damages as on 03.11.2020 had been invoked but liquidated damages were neither imposed nor recovered and deposited into Government Account. This resulted into approximate loss of Rs.16,966,032 to public exchequer.

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

The matter was pointed out during November, 2020. The management replied that at the time of audit, the receipt of supplies/stores was under process. Inspection of most of the items had been completed and liquidated damages have also been imposed in the inspection certificates of relevant items as per period of delay of the stores.

Reply was not satisfactory as status of liquidated damages imposed and recovered was not furnished with the reply.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be investigated. Up to date loss involved be worked out, recovered and deposited into Government account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP.No.45519)

10.4.19 Outstanding dues against personnel/contractors-Rs.4.45 million

Rule 2.33 of P.F.R Vol-1 requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During audit of the Home Department, it was observed that an amount of Rs.4,447,909 outstanding against personnel/contractors was not recovered which resulted into loss to government. The details are as under:

Sr. No.	Name offormation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	District Police Officer, Vehari Evidence	2019-20	43035	Less deposit of Traffic challans into Govt. treasury.	2,661,150
2	District Police Officer, Sargodha	2019-20	41865	Recovery of excess rates charged in procurement of stationery	816,243
3	DPO Gujrat	2019-20	42609	Irregular inclusion of I. Tax in rates offered by contractor amounting to Rs.422,189 & excess payment of GST amounting to Rs.231,668	653,857
4	Secretary Govt. Of Punjab Home Department	2018-20	41660	Overpayment due to excess rates charged by the contractor	316,659
Total					**4,447,909**

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

The matter was pointed out to the concerned formations during August to November 2020. All the formations noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be looked into, outstanding amounts be recovered and deposited into Government Account besides strengthening of financial and supervisory controls on receipts and payments to avoid recurrence of such lapses in future.

CHAPTER 11
INDUSTRIES, COMMERCE AND INVESTMENT DEPARTMENT

11.1 Introduction

(A) Industries, Commerce and Investment Department, Government of the Punjab aims at achieving orderly, planned and rapid industrialization of Punjab by providing modern day solutions to the problems faced by entrepreneurs. The vision of Industries, Commerce and Investment Department is to play an effective and efficient role as an facilitator for:

- 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

- 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).

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Industries, Commerce and Investment Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of five grants/appropriations is as follows:

Overview of Expenditure

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	800.74	(94.80)	705.95	677.59	(28.36)
PC21022	8,955.72	(788.28)	8,167.44	7,771.15	(396.29)
PC21029	295.53	0.00	295.53	187.55	(107.97)
PC22036	7,500.00	(5,153.32)	2,346.68	2,193.01	(153.67)
PC12043	400.00	3,300.00	3,700.00	3,700.00	-
Total	**17,951.99**	**(2,736.39)**	**15,215.60**	**14,529.30**	**(686.29)**

The final budget of Industries, Commerce and Investment Department for the FY ended 30th June, 2020 was Rs. 15,215.60 million. Out of this, actual expenditure was Rs. 14,529.30 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	10,051,989,000	8,636,294,102	(1,415,694,898)	(14.08)
Development	7,900,000,000	5,893,009,043	(2,006,990,957)	(25.40)
Total	**17,951,989,000**	**14,529,303,145**	**(3,422,685,855)**	**(19.07)**

Due to supplementary grants and surrenders, this composition changed during the year. 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	9,168,913,000	8,636,294,102	(532,618,898)	(5.81)
Development	6,046,683,000	5,893,009,043	(153,673,957)	(2.54)
Total	**15,215,596,000**	**14,529,303,145**	**(686,292,855)**	**(4.51)**

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. (686.29) million at the close of the FY 2019-20 under grants PC21010, PC21022, PC21029 & PC22036 were not surrendered in time by the department.

Audit Profile of Industries, Commerce and Investment Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	338	2	950.99	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	3	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	1	1	53.95	-

11.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 386.31 million were raised in this report during audit of Industries, Commerce and Investment Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Procurement related irregularities	226.91
B	Others	159.40
Total		**386.31**

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	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**

The compliance with PAC Directives in Industries, Commerce and Investment Department is not adequate as compliance on 86% of paras is still awaited. The department needs to address the situation.

11.4 AUDIT PARAS

A-Procurement related irregularities

11.4.1 Irregular expenditure due to violation of Punjab Procurement Rules-Rs.226.91 million

As per rule 8 of Punjab Procurement Rules 2014, procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, as per rule 9 (ibid), a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, as per rule 12(1) (ibid), a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations.

During audit of Industries, Commerce and Investment Department, it was observed that expenditure to the extent of Rs.226,910,774 was incurred on procurements of goods and services in violation of PPRA rules stated above. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Secretary Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46516	Expenditure splitted to avoid tender, inspection report not on record.	8,699,578
2	Secretary Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46517	Expenditure splitted to avoid tender, inspection report not on record.	3,399,374
3	Secretary Industries, Commerce, Investment	2017-20	46522	Annual procurement plan	3,204,748

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	&Skills Development Department (ICI&SD), Lahore			was not published as desired by rules	
4	Secretary Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46523	Annual procurement plan not published, bid evaluation report not published,	2,972,970
5	Secretary Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46513	Annual procurement plan not published, tendering process not shown	2,910,514
6	Secretary Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46519	Annual procurement plan not published, bid evaluation report not published	2,843,802
7	Secretary Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46520	Annual procurement plan not published, bid evaluation report not published, inspection report not shown	1,641,226
8	Secretary Industries, Commerce, Investment &Skills Development Department (ICI&SD), Lahore	2017-20	46521	Annual procurement plan not published, bid evaluation report not published, inspection report not shown	1,238,562
Total					**26,910,774**

Audit is of the view that non observance of PPR 2014 led to non-transparent process of procurement.

The matter was pointed out in October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the

finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the irregular expenditure needs to be regularized from the competent authority.

B-Others

11.4.2 Imprudent investment into Pakistan Expo Centers Pvt. Ltd.-Rs.159.42 million

As per rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. 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 the accounts of Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore for the FY 2017-20, it was observed that Rs.14,814,000 in FY 2017-2018 and Rs.15,307,000 in FY 2018-2019 were drawn from government treasury and paid to M/s Pakistan Expo Centres Pvt. Ltd. for further disbursement of Lease payment for the land measuring 400 Kanals, 02 Marlas and 202 Sq.Ft. bearing Plot No.1-A Expo Centre situated at Trade Centre Muhammad Ali Johar Town Scheme Phase-II, Lahore. The Government of the Punjab, Industries Department was entered into lease agreement for 90 years in FY 2005-06 with per annum increment of 3.33%. Total payment upto 2018-19 became Rs.159,420,500. Further it was revealed from record that the Expo Centres (Pvt.) Ltd. is continually showing loss which was gradually increasing with every passing year i.e., it had shown loss of Rs.44 million in 2010 which has now accumulated to Rs.236.188 million in 2019.

Audit is of the view that payment of lease rental and investment made by Secretary to Government of the Punjab, ICI&SD Department, Lahore in Pakistan Expo Centers Pvt. Ltd. has not brought forth any fruitful results so far and record uptil now is suffice to seriously review the program with regard to further investment for remaining next 76 years.

Audit pointed out the matter in October 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that unfruitful investment be withdrawn to save government of the Punjab from further losses. Proper evaluation for return on investment should be done in future.

(PDP No.46503)

CHAPTER 12
INFORMATION AND CULTURE DEPARTMENT

12.1 Introduction

(A) The Information and Culture Department is the focal body for projection of the Government's activities through media. It is therefore, linked up with the activities and plans of other Government departments and offices acting as service departments or institutions. The Department also acts a bridge between the Government and the press and electronic media providing a well suited platform for free exchange of news and views from both sides. The Department acts as an enabling arm of the Government for the promotion of art and culture and preservation and display of archaeological treasures of Punjab.

The department provides infrastructure in form of buildings for Arts Councils and Art Galleries, arranging cultural programmes, preservation and projection of archaeological/cultural heritage through establishment of museums, financial assistance to cultural and literary bodies and awards for literary/publishing endeavors. The Department also patronizes and facilitates meaningful activities by Youth Organizations in coordination with the Federal Government.

The department has been assigned the duties of:

- Publicity & Public Relations
- Administration of Press Laws relating to newspapers, books, magazines etc.
- Policy & Procedures regarding release of official & semi-official advertisement through electronic media or press.

- Arranging seminars or exhibitions, etc. relating to such events as International Youth Year, National Youth Festivals etc.
- Facilities for the journalists including accreditation of press correspondents & press photographers etc.
- Grant-in-aid to cultural & literary bodies.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Information and Culture Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	1,106.05	(71.43)	1,034.62	1,000.78	(33.84)
PC21014	199.02	0.00	199.02	137.84	(61.17)
PC21023	2,290.94	(565.93)	1,725.01	1,684.67	(40.34)
PC22036	4,183.51	(2,380.21)	1,803.31	1,778.52	(24.79)
Total	**7,779.52**	**(3,017.57)**	**4,761.95**	**4,601.81**	**(160.14)**

Overview of Expenditure

The final budget of Information and Culture Department for the FY ended 30th June, 2020 was Rs. 4,761.95 million. Out of this, actual expenditure was Rs. 4,601.81 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	3,596,010,000	2,823,295,490	(772,714,510)	(21.49)
Development	4,183,512,000	1,778,517,808	(2,404,994,192)	(57.49)
Total	**7,779,522,000**	**4,601,813,298**	**(3,177,708,702)**	**(40.85)**

During the year, owing to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	2,958,649,000	2,823,295,490	(135,353,510)	(4.57)
Development	1,803,305,352	1,778,517,808	(24,787,544)	(1.37)
Total	**4,761,954,352**	**4,601,813,298**	**(160,141,054)**	**(3.36)**

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.(160.14) million at the close of the FY 2019-20 under grant PC21010, PC21014, PC21023 & PC22036 were not surrendered in time by the Department.

Audit Profile of Information & Culture Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	77	4	1,228.26	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	3	2	95.05	-
3.	Authorities/ autonomous bodies etc. under the PAO	6	2	484.70	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

12.2 Classified summary of Audit Observations

Audit observations amounting to Rs.937.04 million were raised during audit of Information & Culture Department. This amount includes recoveries of Rs. 19.40 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	48.54
B	Procurement related irregularities	862.61
C	Recoveries and overpayments	19.40
D	Others	6.49
Total		**937.04**

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.	1996-97	5	3	2	67
2.	1999-00	21	07	14	33
3.	2000-01	91	56	35	62
4.	2001-02	18	3	15	17
5.	2006-07	22	14	08	64
6.	2010-11	36	1	35	2
7.	2011-12	7	0	7	0
8.	2012-13	5	0	5	0
9.	2013-14	51	9	42	7
Total		**256**	**93**	**163**	**36**

The compliance of PAC directives in Information and Culture Department remained unsatisfactory for the Financial Years 1999-2000, 2001-02 and 2010-11 through 2013-14. The department needs to improve its level of compliance.

12.4 AUDIT PARAS

A-HR employee related irregularities

12.4.1 Irregular payment of pay and allowances-Rs.39.81 million

Rule 2.31 (a) of PFR Vol-I provides that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges. Further, as per rule 16 of Rules of Business 1974, no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly affect the finance of the Province or cases requiring changes in statutory rights and privileges of a Government servant which have financial implications.

During audit of Information Culture Department, it was observed that a sum of Rs. 39,814,581 was overpaid to the employees on account of pay and allowances as without approval of Finance Department or less deducted of allowances from the payments to employees. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Punjab Council of the Arts, Lahore	2017-20	47551	30% Culture allowance of running basic pay without approval of Finance Department	13,770,248
2	DGPR Punjab, Lahore	2017-20	45642	Conveyance allowance drawn by the officers using govt. vehicles	11,303,280
3	Punjab Council of the Arts, Lahore	2017-20	46229	Drawn of POL despite of receiving conveyance allowance	10,230,000
4	The Lahore Arts Council, Lahore	2017-20	46320	Non-recovery of advance salary	1,818,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
5	Punjab Council of the Arts, Lahore	2017-20	47673	Mobile phone allowance	712,981
6	Secretary Information & Culture, Lahore	2017-20	46283	Excess payment of salary	566,573
7	Secretary Information & Culture, Lahore	2017-20	46296	Drawl of utility allowance along the reimbursement of utility expenditure	550,000
8	Punjab Council of the Arts, Lahore	2017-20	46237	Conveyance allowance during leave	317,322
9	Secretary Information & Culture, Lahore	2017-20	46289	5% house maintenance charges	262,239
10	Punjab Council of the Arts, Lahore	2017-20	46225	Excess drawl of pay & allow	187,938
11	Punjab Council of the Arts, Lahore	2017-20	46236	Deputation allowance	96,000
Total					**39,814,581**

Audit is of the view that weak management and financial controls resulted in irregular payment of pay and allowances / non-recovery of dues from employees.

The lapses were pointed out from September to November 2020. The formations noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the unauthorized payment of pay & allowances/less deductions be got recovered from the concerned at fault besides strengthening of internal control system.

12.4.2 Irregular appointment of contingent paid staff-Rs.8.73 million

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

During audit of Information Culture Department, it was observed that financial instructions of the Government had not been adhered to and the appointments of contingent paid staff/ daily wage staff were made without observing merit and advertisement in the newspapers. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Punjab Council of the Arts, Lahore	2017-20	46238	Appointment of contingent paid staff without advertisement and merit, in ban period.	5,675,904
2.	Secretary Information & Culture, Lahore	2017-20	46290	Appointment of daily-waged staff without advertisement and merit	2,123,904
3.	DGPR Punjab, Lahore	2017-20	45618	Appointment of contingent paid staff without advertisement and merit, salary paid on manual bills	932,532
Total					**8,732,340**

Audit is of the view that non-observance of government instructions resulted in irregular and unauthorized expenditure on appointments.

The lapses were pointed out to concerned formations from September to November 2020. Some formations noted the observations for compliance while one formation replied that all the daily wagers were hired as stop-gap arrangements on a need basis.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-Procurement related irregularities

12.4.3 Irregular expenditure on procurement-Rs.737.25 million

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

During audit of Information Culture Department, it was observed that an expenditure of Rs. 737,251,239 was incurred on procurement of goods and services. The said expenditure was held irregular because contract documents were not furnished to NAB, non verification of transmission certificate, payment not depicting in SAP R3 system, performance guarantee was not shown, open cheques were issued and tender sale register was not maintained. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	DGPR Punjab, Lahore	2017-20	45611	Annual procurement plan, contract documents were not furnished to NAB, amounts drawn in the name of SO (P&C), approval of rates not shown, grievance committee not constituted, bank guarantee/ CDR not obtained.	448,948,336

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
2	DGPR Punjab, Lahore	2017-20	45613	Non verification of transmission certificates	183,150,432
3	Secretary Information & Culture, Lahore	2017-20	47674	Payment not depicting in SAP R3 system	53,960,000
4	DGPR Punjab, Lahore	2017-20	45634	Contract agreement not shown, quantity not shown in POL bills, performance guarantee not shown	18,448,985
5	The Lahore Arts Council	2017-20	46311	Irregular issuance of open cheques	16,088,390
6	Lahore Arts Council, Lahore	2017-20	46347	Actual payee receipts, open cheques were issued, booking register,	8,510,000
7	Lahore Arts Council, Lahore	2017-20	46315	Tender sale register not maintained, bid evaluation statement not prepare, delivery challan not shown, stock register and expense account/ issuance not shown, misclassification of expenditure	2,631,402
8	Secretary Information & Culture, Lahore	2017-20	46286	Tender sale register not maintained, bill of quantity not given in the bid documents, technical evaluation was not carried out, performance security not obtained, dateless invoices were accepted.	1,956,560
9	Lahore Arts Council, Lahore	2017-20	46312	Un economical procurement, bill without rate of items, misclassified expenditure, balance of store not carried forward.	1,904,702
10	Punjab Council of the Arts, Lahore	2017-20	47550	Advertisement in local/ low profile newspapers	1,046,755
11	Lahore Arts Council, Lahore	2017-20	46326	Rates and quantity not shown in bill, list of participants	360,000
12	Punjab Council of the Arts, Lahore	2017-20	47672	Law charges paid to private lawyers despite having availability of Govt. legal prosecutors	245,677
Total					**737,251,239**

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

The matter was pointed out in September to November 2020. Some formations noted the observations for compliance while one formation replied that the cheque was lapsed and the matter was reported to the department. The reply is evasive without evidence.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter needs to be inquired into for fixing responsibility, produce the record and get the irregularity condoned from Finance Department besides straightening of internal control system.

12.4.4 Irregular procurements in violation of Punjab Procurement Rules-Rs.114.80 million

As per rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website. Further, as per rule 37 & 66 ibid, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public.

During audit of Information Culture Department, it was observed that expenditure to the tune of Rs.114,807,154 (Annexure-27) was incurred on procurements of goods and services without fulfilling the requirements of procurements i.e. advertising and tendering policy etc. Thus, the procurements made in violation of Punjab Procurement Rules held the whole expenditure irregular.

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The lapses were pointed out to concerned formations from September to November 2020. Some formations noted the observations

for compliance while one formation replied that the consultant was hired on merit basis. The reply is not tenable as PPRA rule was violated.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

12.4.5 Mis-classification of expenditure-Rs.10.56 million

According to para 4.2.9.2 of Accounting Policy and procedure Manual (APPM) NAM, all expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head. Further, according to Article 26 of Account Code Volume-I provides that in respect of all accounts heads the prescribed classification should be followed strictly exact uniformity being essential even in regard to nomenclature.

During audit of Information Culture Department, it was noticed that department had drawn a sum of Rs.10,566,129 from government treasury for making various procurements, but the expenditure was charged to A03901 instead of A03655 and charged to A03825 instead of A03904 which resulted in misclassification of expenditure/funds. The details are as under:

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of irregularity	Amount (Rs.)
1	DGPR Punjab, Lahore	2017-20	45617	Purchase of tonners charged to A03901 instead of A03655	6,317,896
2	DGPR Punjab, Lahore	2017-20	45641	Hiring of vehicles charged to A03825 instead of A03904	4,248,233
Total					**10,566,129**

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

Audit pointed out the lapses in October 2020. The management noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

12.4.6 Selection of advertising agencies without merit

As per article 25 of The Constitution of Pakistan 1973, all citizens are equal before law and are entitled to equal protection of law. There shall be non discrimination on the basis of sex alone. Further, as per Article 27 of The Constitution of Pakistan 1973, no citizen otherwise qualified appointment in the service of Pakistan shall be discriminated against in respect of any appointment of the ground only of race, religion, caste, sex, residence or place of birth.

During audit of Director General Public Relations, Lahore for the FY 2017-20, it was observed that the Directorate General Public Relations Department, Government of Punjab, will be responsible for the selection of newspapers/TV Channels and release of advertisement in accordance with the advertisement policy circulated vide letter No.SO.P&C(INF)V-29/2012 dated 02.06.2012 by the Information & Cultural Department. During the period under audit review, the DGPR granted business of Rs.4,130,629,446 to 39 number of advertising agencies. Audit observed the following flaws in the above said policy of the Government;

i. No criteria/documentation was found on record for selection of newspapers/TV Channels and release of advertisement(s) to Advertisement Agencies. This practice is against the basic rights of humanity and violation of Article 25 & 27 of the Constitution of the Islamic Republic of Pakistan. There should be equal opportunity for all in accordance with the provision of the constitution of Pakistan.

ii. Audit recommends that criteria (Rules & Regulations) should be formulated for selection of newspapers/TV Channels and release of advertisement(s) to Advertisement Agencies in accordance with the provisions of Constitution of Pakistan.

iii. Such modus operandi i.e. sole authority/discretion of the management regarding selection of advertising agencies works as pressure group on Advertising Agencies which may approach the authority for undue favoritism and is against the basic spirit of healthy competition.

iv. It was astonishing to notice that the management granted total business of Rs.4,130,629,446 to 39 number of advertising agencies out of which 80.45% was awarded to only 6 agencies (Rs.3323,279,365 out of total business Rs.4,130,629,446). Audit apprehends that special favor granted to agencies of own sweet will.

Audit is of the view that weak financial and internal controls led the irregularity.

The matter was pointed out in October 2020.The management stated that detailed reply would be submitted later on.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that an advice should be taken from Finance Department on the issue and criteria (Rules & Regulations) should be formed for granting business to Advertisement Agencies besides strengthening of supervisory, financial and internal controls.

(PDP No. 45646)

C-Recoveries and overpayments

12.4.7 Recovery from various contractors/Officers and Officials-Rs.19.40 million

As per act of the Lahore Arts Council (Alhamra) Regulation 2010 (Amended) upto date regarding funds of the Council shall comprised, wherein Part-V funds of the Council under article No.6(iii) it is clarified that income generated various activities of the council like classes, rental charges of facilities, fees of consultancy and services of extra will be the part of funds of the Council for preparation of the budget of the Council in addition to grant of federal government provincial government. Further, as per rule 2.33 of PFR Vol-I, every Govt. servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part.

During audit of Information Culture Department, it was observed that recovery from contractors/employees/ government departments has not been affected on account of excess payments or non-recovery of dues, which is loss to public exchequer to the tune of Rs.19,395,767.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	The Lahore Arts Council, Lahore	2017-20	46343	Loss due to overcharging the number of items in excess of the bill of quantity	6,618,338
2.	Lahore Arts Council, Lahore	2017-20	46318	Non recovery of rent of hall	5,572,020
3.	Lahore Arts Council, Lahore	2017-20	46310	Non recovery of rent of hall	2,343,306
4.	Punjab Council of the Arts, Lahore	2017-20	46247	Loss due to Group insurance paid at an excess rate than govt. approved rates	1,444,612
5.	The Lahore Arts Council, Lahore	2017-20	46319	Loss due to overcharging the number of items in excess of the bill of quantity	1,076,700
6.	Lahore Arts Council, Lahore	2017-20	46345	Non deposit of rental income of Okara Arts Council into the accounts of the Lahore Arts Council	988,896
7.	Lahore Arts Council, Lahore	2017-20	46322	Non deposit of rent of hall	927,180
8.	The Lahore Arts Council, Lahore	2017-20	46328	Double drawl of expenditure for show	424,715
Total					**19,395,767**

Audit is of the view that lapses occurred due to weak financial and supervisory controls on payments as well as receipt collection.

The matter was pointed out from September to November 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility and to effect recovery from the concerned at fault and its deposit into Govt. treasury/receipts account of Lahore Arts Council under intimation to Audit besides strengthening of supervisory and financial controls on receipts.

D-Others

12.4.8 Overpayments to consultants in deviation of PC-I- Rs.6.49 million

As per provision of PC-I for the development scheme of up gradation and improvements of facilities in Lahore Arts Council, consultancy fee @ 2.5% on the civil works was approved by the Finance Department.

During audit of Information Culture Department, it was observed that the consultancy fee was paid to the consultant @ 4.5 % amounting to Rs.6,493,560. Audit held the said payment irregular as it was made against the provisions of the PC-I which resulted into loss to the public exchequer to the stated extent warrants recovery of the overpayment from the concerned at the earliest. Details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	The Lahore Arts Council, Lahore	2017-20	46325	Loss due to payment of consultancy fee in excess than approved rate in PC-1	3,460,500
2	The Lahore Arts Council, Lahore	2017-20	46313	Loss due to payment of consultancy fee in excess than approved rate in PC-1	3,033,060
Total					**6,493,560**

The lapse occurred due to weak internal controls on payments.

When pointed out the matter in September 2020, the management noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the patter be probed to fix responsibility against the person(s) at fault, to effect recovery from the concerned at the earliest and its deposit into Govt. treasury under intimation to Audit besides strengthening of internal controls on payments.

CHAPTER 13
LABOUR AND HUMAN RESOURCE DEPARTMENT

13.1 Introduction

(A) Labour and Human Resource Department is engaged in promotion of healthy labour management relationships for greater socio-economic progress. With this objective, the department not only protects the rights of workers but also lays stress on commitment to work. The department provides medical aid, cash and other benefits in case of sickness, injury, death etc. to deserving workers. It also undertakes other welfare measures for the industrial workers and their families including housing and education.

The department is headed by a Secretary. He is the administrative head of the department and is assisted by Additional Secretaries, Deputy Secretaries, Section Officers and support staff in the discharge of his official duties.

Functions of the department

The department is responsible for:

- Welfare of labour.
- Implementation of labour laws.
- Labour legislation (Provincial).
- Manpower and employment including foreign employment.
- Technical, apprenticeship and vocational training.
- Administration of labour courts.
- Implementation of weights and measures enactment.
- Health facilities to the industrial workers.

- Minimum wages Board.
- Vocational guidance and employment counselling.
- Service matters except those entrusted to S&GAD.
- Purchase of stores and capital goods for the department.
- Education and grant of scholarships to the children of industrial workers.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Labour and Human Resource Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

GrantNo.	OriginalGrant	SupplementaryGrant/Re-Appropriation	FinalGrant	ActualExpenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**7(5-4)**
PC21010	69.39	(4.73)	64.67	65.22	-	0.55
PC21023	667.35	(75.23)	592.12	581.67	(10.45)	-
PC22036	205.01	(94.61)	110.41	110.28	(0.12)	-
Total	**941.76**	**(174.56)**	**767.19**	**757.17**	**(10.57)**	**0.55**

Overview of Expenditure

The final budget of Labour and Human Resource for the FY ended 30th June, 2020 was Rs. 767.19 million. Out of this, actual expenditure was Rs. 757.17 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	736,744,000	646,889,125	(89,854,875)	(12.20)
Development	205,013,000	110,281,022	(94,731,978)	(46.21)
Total	**941,757,000**	**757,170,147**	**(184,586,853)**	**(19.60)**

This composition was 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	656,789,000	646,889,125	(9,899,875)	(1.51)
Development	110,405,000	110,281,022	(123,978)	(0.11)
Total	**767,194,000**	**757,170,147**	**(10,023,853)**	**(1.31)**

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (10.57) million at the close of the year 2019-20 under grants PC21023 & PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

According to Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs.0.55 million for the FY 2019-20 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Labour and Human Resource Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	76	4	100.66	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

13.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 23.45 million were raised in this report during audit of Labour and Human Resource Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Reported cases of fraud, embezzlement and misappropriation	3.06
B	HR/Employees related irregularities	3.85
C	Procurement related irregularities	16.54
Total		**23.45**

13.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1985-86	05	03	02	60
2	1986-87	03	02	01	67
3	1989-90	01	0	01	0
4	1991-92	02	0	02	0
5	1993-94	05	01	04	20
6	1995-96	01	0	01	0
7	2001-02	37	13	24	35
8	2011-12	4	0	4	0
Total		**58**	**19**	**39**	**33**

The status of compliance with PAC Directives in Labour & Human Resources Department remainded low as compared to that pertaining to the Financial Years1985-86 and 1986-87.

13.4 AUDIT PARAS

A-Reported cases of fraud/embezzlement/misappropriation

13.4.1 Missing of I.T. Equipment-Rs. 3.06 million

As per rule 15.16 of PFR Vol-I, physical verification of store and stock should be carried out by any responsible officer on an annual basis. However, the Audit physically verified the store and stock items.

During scrutiny of the record of the Project Director, Capacity Building of Occupational Safety & Health (O.S.H.) Regime to Promote Safer Working Conditions at Workplaces (SAACIWCE) Lahore for the Financial Year 2018-20 revealed that store and stock items amounting to Rs.3,059,875 were missing as per taking over Report of I.T. equipment for October 2019.

The irregularity was pointed out during September 2020. The management replied that all I.T. equipment were being shifted to this project authorities from the previous Project Director. As and when shifting is completed, Audit would be informed.

The matter was further reported to the administrative department. In the DAC meeting held on 29.12.2020, 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 matter be inquired at appropriate level to fix responsibility against those at fault besides recovery of the value of non-receiving/out of order items of I.T. equipment from former Project Director under intimation to Audit.

(PDP No.43074)

B-HR/employees related irregularities

13.4.2 Irregular payment of salaries-Rs.3.85 million

As per terms & conditions, no. 8, appointment orders will be issued after the receipt of verification of experience certificates from the concerned departments or organizations and validation of higher degree from Higher Education Commission/Pakistan Engineering Council/University.

During scrutiny of the record of the Project Director, Capacity Building of Occupational Safety & Health (O.S.H.) Regime to Promote Safer Working Conditions at Workplaces (SAACIWCE) Lahore for the Financial Year 2018-20 revealed that the authorities had issued appointment orders in contravention of the above condition. In this way, an amount of Rs. 3,846,610 was spent on their salaries up to 30th June 2020.

The irregularity pointed out during September 2020. The management replied that the process of recruitment was completed in March 2020. Due to Covid-19 crisis since March 2020, all offices & educational institutes (Public, Private) were closed because of lockdown. For the reason that the Project's relevant physical & financial activities were severely impacted and the process of verification of degrees & experience certificates of newly recruited employees could not be completed.

The matter was further reported to the administrative department. In the DAC meeting held on 29.12.2020, the para was kept pending for inquiry at administrative level. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter may be probed to fix responsibility against those at fault besides regularization of the irregularity from Finance Department.

(PDP No.43073)

C-Procurement related irregularities

13.4.3 Irregular expenditure due to violation of Punjab Procurement Rules-Rs. 16.54 million

As per rule 8 of Punjab Procurement Rules 2014, procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, as per rule 9 ibid, a procuring agency shall announce all proposed procurements appropriately for each financial year. It shall proceed accordingly without any splitting or regrouping of the procurements so planned. Furthermore, as per rule 12(1) ibid, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations, but if deemed in the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Labour and Human Resource Department, it was observed that expenditure to the extent of Rs.16,539,823 was incurred on the purchase of stationery, Printing & Publication, store articles I.T. equipment and furniture etc. without observing above stated rules. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Expenditure	Amount (Rs.)
1.	Secretary, Labour& Human Resource Department, Lahore	2017-20	41000	Purchase of Stationery	2,232,884
2.	Secretary, Labour& Human Resource Department, Lahore	2017-20	41001	Purchase of Computer Stationery	2,143,458
3.	DG, Labour& Welfare Department, Lahore	2017-20	42420	Expenditure on Advertisement & Publicity	232,000
4.	DG, Labour& Welfare Department, Lahore	2017-20	42418	Expenditure on printing charges	424,652

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Expenditure	Amount (Rs.)
5.	DG, Labour& Welfare Department, Lahore	2017-20	42415	Expenditure on printing charges	594,504
6.	DG, Labour& Welfare Department, Lahore	2017-20	42410	Expenditure on printing of publicity material	923,481
7.	DG, Labour& Welfare Department, Lahore	2017-20	42407	Purchase of Stationery & Computer Stationery	1,183,383
8.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43072	Purchase of I.T. Equipment	4,030,395
9.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43075	Purchase of Furniture	2,044,562
10.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43076	Expenditure on printing	1,889,258
11.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43081	Purchase of Stationery	441,798
12.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43082	Purchase of Stationery	399,448
Total					**16,539,823**

Audit is of the view that non-observance of Punjab Procurement Rules 2014 led to a non-transparent process of procurement.

The lapses pointed out to concerned formations during August, September 2020. The managements at Sr. Nos. 1 & 2 noted the observations for compliance. The management at Sr. Nos. 3 to 7 did not

offer any reply. The managements at Sr. Nos. 8, 9, 11 & 12 purchase wasmade as per need from time to time.

The matter was further reported to the administrative department. In the DAC meetings held on 29.12.2020 and 26.01.2021, in few cases paras were kept pending for regularization from Finance Department. Another was kept pending for compliance. Further progress was not reported by the department. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

CHAPTER 14
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

14.1 Introduction

(A) Livestock and Dairy Development Department has three attached departments viz Director General (Extension), Director General (Research) and Director General (Productions)**.** The department was established in 1973. It caters for the requirements of livestock sector in the province. Livestock is increasingly becoming a very important sector of national economy, contributing even more than all the other agricultural crops. Livestock & Dairy Development Department strives to ensure growth and development of livestock sector in the province and in this manner contributes towards national food security, economic uplift, rural development, poverty alleviation, employment generation and foreign exchange earnings.

The main functions of the department are as under:

- Management of Livestock, Dairy & Poultry Farms.
- Animal Health.
- Livestock Production Extension Services.
- Preservation and Development of Livestock Genetic Resources.
- Research & Training for Livestock Production.

(B) Comments on Budget & Accounts (Variance Analysis

Introduction

The Appropriation Accounts for the FY 2019-20 of Live Stock and Dairy Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	148.41	(48.12)	100.29	97.03	(3.27)
PC21020	13,220.46	0.00	13,220.46	10,593.23	(2,627.23)
PC22036	2,575.64	(1,553.59)	1,022.05	941.72	(80.33)
Total	**15,944.51**	**(1,601.70)**	**14,342.80**	**11,631.97**	**(2,710.83)**

Overview of Expenditure

The final budget of Live Stock and Dairy Development Department for the FY ended 30th June, 2020 was Rs. 14,342.80 million. Out of this, actual expenditure was Rs. 11,631.97 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %age
1	**2**	**3**	**4**	**5**
Current	13,368,866,000	10,690,254,399	(2,678,611,601)	(20.04)
Development	2,575,640,000	941,719,859	(1,633,920,141)	(63.44)
Total	**15,944,506,000**	**11,631,974,258**	**(4,312,531,742)**	**(27.05)**

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %age
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	13,320,751,000	10,690,254,399	(2,630,496,601)	(19.75)
Development	1,022,053,000	941,719,859	(80,333,141)	(7.86)
Total	**14,342,804,000**	**11,631,974,258**	**(2,710,829,742)**	**(18.90)**

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. (27,10.83) million at the close of the FY 2019-20 under grants PC21010, PC21020, PC22036 were not surrendered in time by the Department.

Audit Profile of Livestock and Dairy Development Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	340	15	3,101.25	120.51
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	1	1	761.57	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	761.57	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

14.2 Classified summary of Audit Observations

Audit observations amounting to Rs.2,415.02 million were raised during audit of Livestock and Dairy Development Department. This amount includes recoveries of Rs. 1,428.06 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	9.58
B	Procurement related irregularities	969.95
C	Recoveries and overpayments	1,428.06
D	Others	7.43
Total		**2,415.02**

14.3 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**

The compliance of PAC Directives in Livestock and Dairy Development Department is not very encouraging. The department needs to improve it.

14.4 AUDIT PARAS

A-HR/employees related irregularities

14.4.1 Appointments without advertisement-Rs. 8.61 million

As per Honorable Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995 and No. DS(O&M)5-3/2004/Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of Livestock & Dairy Development Department, it was observed that an amount of Rs.8,610,967 was paid to the contingent paid staff & visiting faculty staff who were appointed by the management without advertisement in the press and without determining the terms & conditions. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of Veterinary & Animal Sciences, Lahore	2019-20	41485	5,961,870
2	University of Veterinary & Animal Sciences, Lahore	2019-20	41477	2,084,288
3	Buffalo Research Institute, Pattoki	2019-20	41505	564,809
Total				**8,610,967**

Audit is of the view that weak administrative control resulted in irregular appointments.

The matter was pointed out to the concerned formations in September and October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 20.01.2021 and 27.01.2021, the paras were kept pending for regularization from respective competent forum. Further progress was not reported by the department.

Audit recommends that the irregularity be got regularized from Finance Department besides fixing responsibility upon the concerned officers/staff.

14.4.2 Overpayments to Lab Tech Attendant-Rs. 970,555

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. As per sub rule (2) of rule 21-A of Punjab Civil Servant appointment and conditions of services Rules, 1974, requires that an appointment by initial recruitment shall be subject to verification of character and antecedents of the person appointed to the satisfaction of the appointing authority

During audit of Director Veterinary Research Institute, Lahore for the FY 2019-20, it was noticed that Mr. Abdul Ghaffar was initially recruited as Laboratory Attendant (B-1) and managed to get promotion as Laboratory Assistant in B-11. He did not qualify Matric Exam and his qualification certificate was not got verified from the respective BISE. He managed to get a promotion on bogus documents and was not entitled to draw the salary of Laboratory Assistant. An amount of Rs 970,555 was overpaid to him which required to be recovered. Punjab Services Tribunal decided that he was entitled to get pensioner benefits admissible only to staff in (BPS-1).

When pointed out in October 2020, it was replied by the executive authorities that the official retired from Foot and Mouth Disease Research Centre, Lahore and the matter pertains to that office which was not agreed as the official got the promotion and posting here at VRI.

The matter was further reported to the administrative department. In the DAC meeting held on 13.01.2021, the para was kept pending for regularization from Finance Department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that recovery be effected and be deposited into govt. treasury at an early date through all possible means including recovery under Arrears of Land Revenue Act, besides the adoption of remedial measures.

(PDP No. 41233)

B-Procurement related irregularities

14.4.3 Irregular procurement-Rs.969.95million

According to rule 32(1) of the Punjab Procurement Rules 2014, all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding document. Furthermore, rule 25(4) ibid requires that where any change becomes essential in the procurement process, such change shall be made in a manner similar to that of the original advertisement. Further, as per Section 23(1)(i) of the Drug Act, 1976, no person shall himself or by any other person on his behalf sell any drug without having a warranty in the prescribed form bearing the name and batch number of the drug issued.

During audit of Livestock & Dairy Development Department, it was observed that an amount of Rs. 969,952,332 (Annexure-28) was spent on procurement of various items and hiring of services which was held irregular due to non uploading of annual procurement plan on PPRA website and non-transparent procurement process in violation of PPRA Rules. Further, an amount of Rs.563,608 was drawn for purchase of

medicine. The bills were charged on retail price instead of at discounted rate. Moreover, the medicines were utilized without obtaining standard DTL reports.

Audit is of the view that weak internal control on "Procurement" resulted in irregular expenditure.

The matter was pointed to the Administrative Department. Most of the formations either noted the observations for compliance or did not reply. Some formations did not provide any cogent reply.

In the DAC meetings held on 20.01.2021 and 27.01.2021, some paras were kept pending for regularization from Finance Department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends probe of the matter to fix the responsibility against the concerned and regularization of the expenditure from the Finance Department.

C-Recoveries and overpayments

14.4.4 Non-recovery/deposit of outstanding amount-Rs. 793.70 million

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

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 793,700,347 was outstanding against various organizations, contractors and officers/officials.

The details are as under:

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Secretary L&DD, Lahore	2019-20	42278	Outstanding recovery from pattedars	712,733,000
2.	Director, Veterinary Research Institute, Lahore	2019-20	41239	Outstanding vaccines charges from various livestock offices	72,514,342
3.	University of veterinary and Animal Sciences, Lahore	2019-20	41484	Outstanding dues from contractor of canteen	4,953,534
4.	Director, Veterinary Research Institute, Lahore	2019-20	41235	Outstanding vaccines charges from various livestock offices	2,780,910
5.	Superintendent Livestock Farm, Khanewal	2018-20	41433	Outstanding auction/sales price of animals from LPRI Bahadurnagar Okara	435,160
6.	Additional Director, Livestock, Muzaffargarh	2019-20	41814	Outstanding recovery of cost of motorcycles	283,401
Total					**793,700,347**

Audit is of the view that weak internal controls with regard to recoveries resulted in the accumulation of outstanding balances.

The matter was pointed out from September to November 2020. The some formations noted the observations for compliance while the other stated that a detailed reply would be submitted later.

The matter was further reported to the administrative department. In the DAC meeting held on 20.01.2021, the para of one formation was kept pending till final decision of the Court. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should effect recovery of the stated amount and strengthen its internal controls to avoid such lapses in the future.

14.4.5 Recoveries against contractor/officials-Rs.454.40 million

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

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 454,400,566 (Annexure-29) was outstanding against various contractors/vendors and officers/officials which warrants recovery of the same at the earliest from the concerned.

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

The matter was pointed out from September to November 2020. Most of the formations noted the observations for compliance. Some of the formations did not provide any cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on 13.01.2021 and 20.01.2021, some paras were kept pending for recovery. One para was kept pending till the decision of the Court. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should effect recovery of the stated amount and strengthen its internal controls to avoid such lapses in the future.

14.4.6 Non-recovery of taxes-Rs. 159.54 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 audit of Livestock & Dairy Development Department, it was observed that payments were made on account of supply of goods, rendering of services, and repair works but income tax, stamp duty, and Punjab Sales Tax amounting to Rs.159,538,764 at prescribed rates were not withheld and deposited into the government treasury. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	D.G. (Ext.) L&DD	2019-20	44544	Income Tax	155,800,000
2.	D.G. (Ext.) L&DD	2019-20	44541	Stamp Duty	1,947,500
3.	Superintendent Livestock Farm, Khanewal	2018-20	41432	Advance tax	927,995
4.	Director, Veterinary Research Institute, Lahore	2019-20	41250	Income Tax	366,819
5.	University of veterinary and Animal Sciences, Lahore	2019-20	41478	GST	338,322
6.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41281	Income Tax	158,128
Total					**159,538,764**

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

The matter was pointed out from September to November 2020. The some formations noted the observations for compliance while the other formations stated that detailed reply would be submitted later. The formation at Sr. No. 3 stated that deductions were made as per rules.

The matter was further reported to the administrative department. In the DAC meetings held on 13.01.2021 and 20.01.2021, the paras of some formations were kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that early steps may be taken for recovery of the amount involved & its deposit into government treasury besides the adoption of remedial measures.

14.4.7 Non-recovery of pay and allowances-Rs. 20.42 million

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

During audit of Livestock and Dairy Development Department, it was observed that the employees of the Livestock and Dairy Development Department were drawing various allowances which were not admissible to them (Annexure-30). Inadmissible drawl of pay and allowances resulted into loss to the public exchequer to the extent of Rs.20,421,537 which warrants recovery of the same from the concerned at the earliest.

Audit is of the view that weak internal controls on payrolls resulted in irregular drawl of pay and allowance.

The matter was pointed out to the concerned formations from July to November 2020. Some of the formations noted the observations for compliance and some did not offer any cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on 13.01.2021 and 20.01.2021, the para of one formation was kept pending for recovery and the para of other formation was reduced to the stated extent shown in table after verification. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that responsibility be fixed for grant of allowance without the approval of the Finance Department and payment of the allowance be stopped forthwith.

D-Others

14.4.8 Sale of milk to Nestle on lesser rates than market/DC rate-Rs.7.43 million

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

During audit of Superintendent Livestock Experiment Station Jahangirabad Khanewal for the FY 2018-20, It was observed that the milk was sold to Nestle at the rate of Rs. 56.70 and 57.20 per litre during 2018-19 & 2019-20 respectively whereas the rate of the market was double of stated rate and the rate fixed by the DC Khanewal vide notification No. 415A, dated 17.02.2020 was Rs. 70 per liter. Due to the difference of rate on account of sale of milk to the Contractor, Govt. was put into loss upto Rs.7,433,478.

The lapse occurred due to weak administrative controls of the management and lack of forecasting of rates.

When pointed out the irregularity in September2020, the management noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed/inquired about the selling of milk at a lesser rate than DC/Market rate to fix the responsibility besides making the loss good from the defaulters.

(PDP No. 41435)

CHAPTER 15
PLANNING AND DEVELOPMENT DEPARTMENT

15.1 Introduction

(A) The Planning and Development Department of the Government of Punjab is entrusted with planning, processing and approval of the development plan of the various Provincial Government Departments, keeping in view economy, efficiency and effectiveness in the utilization of available resources. It is headed by Chairman Planning and Development Board. The field offices of Planning and Development Department have been established at Divisional/District level in order to coordinate with the field functionaries of the administrative departments engaged in development activities throughout the Province.

The main objectives of the department are as follows:

- Assessment of the material and human resources of the province.
- Formulation of long and short term plans.
- Recommendations concerning prevailing economic conditions, economic policies or measures.
- Examination of such economic problems as may be referred to it for advice.
- Coordination of all economic activities in the Provincial Government.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Planning & Development Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	945.40	(200.20)	745.21	735.50	(9.71)
PC21023	243.88	(32.23)	211.66	208.95	(2.71)
PC21031	105.53	(11.76)	93.76	91.72	(2.05)
PC22036	77,549.17	(44,040.81)	33,508.36	26,829.88	(6,678.48)
PC12043	-	-	-	-	-
Total	**78,843.98**	**(44,285.00)**	**34,558.98**	**27,866.04**	**(6,692.94)**

Overview of Expenditure

The final budget of Planning & Development Department for the FY ended 30th June, 2020 was Rs. 34,558.98 million. Out of this, actual expenditure was Rs. 27,866.04 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	1,294,809,000	1,036,160,240	(258,648,760)	(19.98)
Development	77,549,168,000	26,829,878,694	(50,719,289,306)	(65.40)
Total	**78,843,977,000**	**27,866,038,934**	**(50,977,938,066)**	**(64.66)**

During the year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	1,050,625,000	1,036,160,240	(14,464,760)	(1.38)
Development	33,508,357,000	26,829,878,694	(6,678,478,306)	(19.93)
Total	**34,558,982,000**	**27,866,038,934**	**(6,692,943,066)**	**(19.37)**

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. (27,866.04) million at the close of the FY 2019-20 under grants PC21010, PC21023, PC21031& PC22036 were not surrendered in time by the Department.

Audit Profile of Planning and Development Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	67	4	591.24	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	3	2	341.67	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	341.67	-
4.	Foreign Aided Projects (FAP)	5	5	7,343.36	-

15.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 1,984.79 million were raised in this report during audit of Planning and Development Department. This amount includes recoveries of Rs. 2.37 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Procurement related irregularities	140.13
B	Financial Management Issues	1,842.29
C	Recoveries and overpayments	2.37
Total		**1,984.79**

15.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	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.	2002-03	0	0	0	0
7.	2003-04	0	0	0	0
8.	2004-05	0	0	0	0
9.	2005-06	0	0	0	0
10.	2006-07	0	0	0	0
11.	2007-08	0	0	0	0
12.	2008-09	7	7	0	100
13.	2000-10	0	0	0	0
14.	2010-11	0	0	0	0
15.	2011-12	0	0	0	0
16.	2012-13	0	0	0	0
17.	2014-15	17	0	0	0
Total		**50**	**18**	**15**	**36**

Except for the Financial Years 1984-85 and 2008-09, the compliance status of PAC directives in Planning and Development Department is not satisfactory. The situation needs to be improved.

15.4 AUDIT PARAS

A-Procurement related irregularities

15.4.1 Irregular hiring of private consultancy services- Rs. 116.71 million

Rule 40 of PPRA Rules-2014 provides that, every procuring agency, for the selection of consultant, except for short consultancies, shall set up a Consultant Selection Committee of odd number members, which shall consist of the head of the procuring agency as chairperson, a nominee of the P&D Department, a nominee of the Finance Department, as members; a representative of the procuring agency, as a member (Secretary).As per clause (iv) of the instructions of hiring of individual consultants given vide letter No.E&A(P&D)Ind.Conslt/8-37/2018 dated 17.04.2018, selection criteria was required to be devised in an objective manner with requisite skills and expertise stipulated unambiguously in addition to specifying minimum qualification and experience for each consultancy job.

During audit of following formations of Planning & Development Department, it was observed that an amount of Rs. 116,711,885 was incurred on hiring of private consultancy services. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of consultancy	Amount (Rs.)
1	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43767	Private consultancy services hired for TPV of various projects	58,963,565
2	Director General Monitoring & Evaluation (P&D) LHR	2018-20	43768	Private consultancy services hired for third party validation of the project	13,000,000
3	Director General Monitoring	2018-20	43769	Private consultancy services hired for third party	12,750,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of consultancy	Amount (Rs.)
	&Evaluation (P&D) Punjab, Lahore			validation of the project	
4	Secretary Planning & Development, Department, Lahore	2018-20	44420	Private consultancy services hired for Infrastructure development	8,100,000
5	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43771	Private consultancy services hired for third party validation of various projects	7,243,320
6	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43776	Private consultancy services hired for TPV and an employee was also hired as consultant without obtaining NOC	1,900,000
7	Secretary Planning & Development, Lahore	2019-20	44418	Private consultancy services hired for TPV of the project	13,655,000
8	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43782	Private consultancy services hired for third party validation of the projects	1,100,000
Total					**116,711,885**

Expenditure was held irregular due to following reasons:

i. In most cases, services of consultants were hired for the period of 6 months initially and further extensions were granted without evaluation of previous performance.

ii. Individual consultants were not selected after prequalification through notified committee.

iii. The mechanism was not developed to link consultancy fee with the qualification and experience of consultants, hence payment of consultancy fee at different rates was made to consultants having same qualification and performing almost similar nature assignments.

iv. Job description of consultants was not clearly defined and mechanism for the performance evaluation of consultants was also not developed.

v. The penalty clause in case of failure of completion of job in timely manner was not included in agreements made with private consultants

vi. The follow up of the monitoring and evaluation reports was not made.

Audit is of the view that irregularity occurred due to weak internal controls on procurement of services.

The matter was pointed out in August and September 2020. The managements at Sr. No. 1, 5, 6 & 8 stated that detailed reply would be submitted later. The rest of formations noted observation for compliance.

The matter was further reported to the administrative department.

In the DAC meeting held on 31.12.2020, some of the paras were kept pending for regularization/clarification from PPRA. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that internal controls on procurement of services should be strengthened besides regularization of the expenditure from Finance Department and fixing responsibility upon the concerned officers/staff.

15.4.2 Irregular procurements of goods and services-Rs. 23.42 million

As per rule 8 of Punjab Procurement Rules 2014, procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, as per rule 9 ibid, a procuring agency shall announce all proposed procurements appropriately for each financial year. It shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations of Planning & Development Department, it was observed that an amount of Rs. 23,418,494 was incurred on procurement of stationary, uniform, miscellaneous store items, furniture, machinery & equipment and services of day care facility providers.

Sr. No.	Name of formation	Period of audit	PDP No.	Name of articles	Amount (Rs.)
1	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43773	I.T equipments	5,479,578
2	Secretary Planning & Development, Lahore	2019-20	44419	Hiring of services for day care centre	2,712,222
3	Secretary Planning & Development, Lahore	2019-20	44417	Entertainment items	2,683,300
4	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43781	Stationery	1,901,230
5	Secretary Planning & Development, Lahore	2019-20	44414	Stationery	1,718,730
6	Secretary Planning & Development, Lahore	2019-20	44429	Entertainment items	1,575,851
7	Secretary Planning & Development, Lahore	2019-20	44443	Stationery	1,385,275
8	Secretary Planning & Development, Lahore	2019-20	44430	Miscellaneous items	1,270,374
9	Secretary Planning & Development, Lahore	2019-20	44432	Entertainment items	1,256,676
10	Director General, (ABAD) Rawalpindi	2018-20	46121	Other items	1,193,828
11	Punjab Social Protection Authority, Lahore	2019-20	41011	Stationery & computer stationery	1,024,200
12	Secretary Planning & Development, Lahore	2019-20	44415	Printing & uniform	826,727
13	Director General Monitoring &Evaluation (P&D) Punjab, Lahore	2018-20	43786	Furniture	390,503
Total					**23,418,494**

Following deviations from procurement rules were noticed:

i. Expenditure was split up to avoid the open competitive bidding process. Annual planning was not devised. Procurement plan and bid evaluation results were not uploaded on the website of PPRA.

ii. In some cases, lot wise rates were invited, compared and finalized instead of item wise comparison of rates which resulted in loss to government.

iii. Market rates were not obtained and compared with the offered rates.

iv. The advertisement of tender on PPRA website and in newspaper was also not made by few of the formations.

v. That payments were drawn in favour of DDO instead of vendor.

vi. The financial bid was mentioned in bidding document on estimate pages of booklets ranging from 25-50 pages to 250-300 instead of per page rate.

vii. The scope of work was changed and exceeded by 57% (711,929/1,249,000*100) of the original financial bid without approval from competent authority.

viii. Purchase order was issued on estimate specification basis instead of actual work done (number of pages).

ix. The expenditure was charged on estimate bid instead of actual work done.

x. Technical evaluation and financial bids were opened but the minutes of technical evaluation and opening of financial bid process was not prepared.

Audit is of the view that weak internal controls on procurements and non-observance of PPR-2014 led to a non-transparent process of procurement.

The matter was pointed out during August, September 2019 and July to September 2020. The managements at Sr. No.1, 4 & 13 stated that reply would be given later on. The rest of the managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 31.12.2020, some of the paras were kept

pending for regularization and probe. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that internal controls on procurements may be strengthened and responsibility be fixed against concerned purchase authorities besides regularization of the matter from Finance Department.

B-Financial Management Issues

15.4.3 Irregular payment to beneficiaries of Khidmat Card-Rs.1,842.29 million

As per minutes of meeting regarding khidmat card chaired by Chief Minister dated 14.07.2015, only CNIC holders were eligible for taking advantage of the facility of khidmat card.

During audit of Planning& Development Department, it was observed that payments amounting to Rs. 1,842,288,000 were made to the poor people through the facility of khidmat card. The details areas under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Social Protection Authority, Lahore	2019-20	41009	1,548,222,000
2	Punjab Social Protection Authority, Lahore	2019-20	41007	294,066,000
Total				**1,842,288,000**

Following irregularities were noticed:

i. Fresh surveys were not conducted and Payments were made by using 10 year old data of poor people registered with BISP. The data of fake beneficiaries of BISP was not obtained and reconciled with National Socio Economic Registry (NSER).

ii. Life certificates were not obtained to gain assurance regarding the distribution of aid amongst the genuine alive beneficiaries.

iii. The data of dormant members was not verified and updated.

iv. PSPA data figures were not reconciled with that of BOP to identify and stop any duplicate and un-authorized payments.

v. Complaint redressal system was not properly developed and huge number of complaints were pending.

vi. A sufficient number of 16337 Khidmat cards were issued to beneficiaries without obtaining CNIC number or birth form.

Audit is of the view that the lapses were occurred due to weak internal and supervisory controls exercised on the distribution of aid money amongst the poor people.

The matter was pointed out in July 2020. The management at Sr. 1 noted the observation for compliance. The management at Sr. No.2 stated that matter would be justified.

The matter was further reported to the administrative department. In the DAC meeting held on 31.12.2020, the paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that internal and supervisory controls on the distribution system of government aid needs to be strengthened besides updation of the data related to deceased and dormant beneficiaries and adoption of remedial measures.

C-Recoveries and over payment

15.4.4 Outstanding recovery of Punjab Sales Tax-Rs.2.37 million

As per Sr. No. 38 of the second schedule of the Punjab Sales Tax on Services Act 2012(amended vide Finance Act 2014), Sales Tax is deductable @16% on services provided by specialized workshops or undertakings. Further, rule 8 of the Punjab Sales Tax on Services (Withholding) Rules 2015 provides that, where the taxable services are received by a government department, the DDO, shall indicate the amount of sales tax withheld under these rules, prepare the statement in form "A" for each month and forward the same to the Chairperson of the Authority by 15th day of the following month.

During audit of Planning & Development Department for the FY 2018-20, it was observed that taxable services were hired but either Punjab Sales Tax was not recovered or found less recovered. The government account deprived of revenue amounting to Rs. 2,365,076. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Secretary Planning & Development, Lahore	2019-20	44425	1,185,287
2.	Secretary Planning & Development, Lahore	2019-20	44431	637,309
3.	Punjab Social Protection Authority, Lahore	2019-20	41010	343,199
4.	Punjab Social Protection Authority, Lahore	2019-20	41015	138,605
5.	Punjab Social Protection Authority, Lahore	2019-20	41012	60,676
Total				**2,365,076**

Audit is of the view that weak internal and supervisory controls on government related recoveries led to less/non-deposit of PST.

The matter was pointed out in July & August 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 31.12.2020, some of the paras were kept pending for verification of relevant record and recovery. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that internal controls on taxation should be strengthened besides early recovery of outstanding PST.

CHAPTER 16
POPULATION WELFARE DEPARTMENT

16.1 Introduction

(A) Population Welfare Department is headed by a Secretary. It has two attached departments i.e. Director General Population Welfare and Director, Training/Research and Production. As per Punjab Government Rules of Business 2011, the department has been assigned the business of:

- Population policy formulation, implementation, monitoring and evaluation.
- Demographic statistics and analysis.
- Mainstreaming population factor in development planning process.
- Provision of family welfare services including family planning and general medical care.
- Preparation of budget and development schemes.
- Coordination with federal government, international agencies, NGOs and donors.
- Procurement and distribution of contraceptives.
- Training research and development of professional standards.
- Information, education and communication services.
- Promotion of population planning activities through private and other public sector institutions.
- Budget, accounts and audit matters.
- Purchase of stores and capital goods.
- Service matters except those entrusted to Services and General Administration Department.
- Matters incidental and ancillary to the above subjects.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Population Welfare Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	(Savings)	Excess
1	**2**	**3**	**4**	**5**	**6(5-4)**	**7(5-4)**
PC21010	98.83	0.47	99.30	93.48	(5.82)	-
PC21023	5,126.08	(846.17)	4,279.90	4,169.95	(109.95)	-
PC22036	1,899.00	(1,205.28)	693.72	1,070.64	-	376.92
Total	**7,123.91**	**(2,050.98)**	**5,072.92**	**5,334.07**	**115.77**	**376.92**

Overview of Expenditure

The final budget of Population Welfare Department for the FY ended 30th June, 2020 was Rs. 5,072.92 million. Out of this, actual expenditure was Rs.5,334.07 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	5,224,905,000	4,263,433,301	(961,471,699)	(18.40)
Development	1,899,000,000	1,070,639,689	(828,360,311)	(43.62)
Total	**7,123,905,000**	**5,334,072,990**	**(1,789,832,010)**	**(25.12)**

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	4,379,206,000	4,263,433,301	(115,772,699)	(2.64)
Development	693,716,000	1,070,639,689	376,923,689	54.33
Total	**5,072,922,000**	**5,334,072,990**	**261,150,990**	**5.15**

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. (115.77) million at the close of the FY 2019-20 under grant PC21010 & PC21023 were not surrendered in time by the Department.

Excess expenditure requiring regularization

According to Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs.376.92 million for the year 2019-20 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Population Welfare Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	276	3	936.47	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	1	1	63.20	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

16.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 2,933.46 million were raised in this report during audit of Population Welfare Department. This amount includes recoveries of Rs. 3.59 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Procurement related irregularities	2,929.87
B	Recoveries and overpayments	3.59
Total		**2,933.46**

16.3 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**

The status of compliance with PAC Directives is very low except for the FY 1998-99. The department is required to improve it.

16.4 AUDIT PARAS

A-Procurement related irregularities

16.4.1 Irregular expenditure due to violation of Punjab Procurement Rules-Rs. 2,929.87 million

According to rule 8 of Punjab Procurement Rules 2014, procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, as per rule 9 (ibid), a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, as per rule 12(1) (ibid), a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Furthermore, as per rule 37 ibid, a procuring agency shall announce the results of bid evaluation in the form of report on prescribed form giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of Population Welfare Department, it was observed that expenditure to the tune of Rs.2,929,869,920 (Annexure-31) was incurred on procurements of goods and hiring of services relating to different heads of accounts without observing above stated rules. Procurements were carried out without advertisement, prequalification process, bid evaluation and obtaining price reasonability certificate. Furthermore, price negotiation and tender were finalized on belated basis. Thus, the procurements made in violation of Punjab Procurement Rules held the whole expenditure irregular.

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

The matter was pointed out in August, September and November 2020. The managements did not offer any reply.

The matter was further reported to the administrative department. In the DAC meeting held on 07.01.2021, all paras were kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the expenditure be got regularized from the Finance Department.

B-Recoveries and overpayments

16.4.2 Non-deduction of taxes-Rs. 3.59 million

Second schedule of Punjab Sales Tax Act 2012 provides that sales tax @16% should be deducted on services provided for specific purposes. Moreover, as per section 153(1) (a) of Income Tax Ordinance 2001, income tax was to be deducted at source on supplies @ 4.5% & 6.5% and services @ 10% & 15% from filer and non-filer respectively.

During audit of Population Welfare Department, it was observed that following formations made payments on account of purchase of various goods and services but GST, Punjab sales tax and withholding tax from the bills of concerned contractors were not deducted. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Non deduction	Amount (Rs.)
1.	Director General Population Welfare Punjab Lahore.	2018-20	42388	PST	2,063,448
2.	Director General Population Welfare Punjab Lahore.	2018-20	42392	Withholding Tax and PST	599,633
3.	Director General Population Welfare Punjab Lahore.	2018-20	42386	PST	407,610
4.	Director General Population	2018-20	42389	PST	400,244

Sr. No.	Name of formation	Period of audit	PDP No.	Non deduction	Amount (Rs.)
	Welfare Punjab Lahore.				
5.	Director General Population Welfare Punjab Lahore.	2018-20	41536	PST	122,320
Total					**3,593,255**

Audit is of the view that weak internal controls on "Taxation" resulted in non-deduction of GST, PST and Income Tax.

The matter was pointed out in August, September and November 2020. The managements did not offer any reply.

The matter was further reported to the administrative department. In the DAC meetings held on 07.01.2021, some paras were kept pending for compliance and clarification from PRA. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to fix the responsibility regarding non recovery of GST, PST and Income tax besides recovery of the same and its deposit into government treasury.

CHAPTER 17
PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT

17.1 Introduction

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

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

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Health Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ReAppropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	1,387.60	(195.01)	1,192.59	951.96	(240.63)
PC21016	141,771.66	12,885.21	154,656.87	136,636.47	(18,020.41)
PC13034	93.20	163.66	256.86	123.86	(133.01)
PC22036	36,649.55	(9,763.70)	26,885.85	24,778.26	(2,107.59)
Total	**179,902.02**	**3,090.16**	**182,992.18**	**162,490.55**	**(20,501.63)**

Overview of Expenditure

The final budget of Health Department for the FY ended 30th June, 2020 was Rs. 182,992.18 million. Out of this, actual expenditure was Rs. 162,490.55 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	143,252,466,000	137,712,287,989	(5,540,178,011)	3.87
Development	36,649,554,000	24,778,260,135	(11,871,293,865)	32.39
Total	**179,902,020,000**	**162,490,548,124**	**(17,411,471,876)**	**9.68**

During the year, due to supplementary grants and surrenders, this composition changed.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	156,106,329,000	137,712,287,989	(18,394,041,011)	11.78
Development	26,885,853,838	24,778,260,135	(2,107,593,703)	7.84
Total	**182,992,182,838**	**162,490,548,124**	**(20,501,634,714)**	**11.20**

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting Rs. (20,501.63) million at the close of the FY 2019-20 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

Audit Profile of Primary and Secondary Healthcare Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	22	6	34,208.27	18.48
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	7	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	1	1	703.60	-

17.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 26,041.22 million were raised in this report during audit of Primary and Secondary Healthcare Department. This amount includes recoveries of Rs.725.72 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount (Rs.)
A	Non Production of record	11,673.13
B	Reported cases of fraud, embezzlement and misappropriation	23.36
C	HR/Employees related irregularities	61.41
D	Procurement related irregularities	11,374.34
E	Financial Management Issues	10.39
F	Value for money and service delivery issues	210.23
G	Recoveries and overpayments	725.72
H	Others	1,962.64
Total		**26,041.22**

17.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	150	44	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
27	2015-16	242	23	219	10
Total		**3928**	**1806**	**2084**	**46**

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

17.4 AUDIT PARAS

A-Non production of record

17.4.1 Non-production of record-Rs. 11,673.13 million

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

During audit of Primary & Secondary Healthcare Department (P&SH), it was noted that for audit scrutiny record was not produced which includes consumption record of stores, tendering process, appointment record, and log books, etc. (Annexure-32).

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

The matter was pointed out to concerned formations duringJuly to September 2020. Most of the formations noted the observations for compliance while some formations stated that the record was availableand would be produced for scrutiny. Further, few formations stated that the record will be provided as and when received from quarter concerned and various formations did not offer reply.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-Reported cases of fraud, embezzlement and misappropriation

17.4.2 Loss due to theft, misappropriation and shortage of stores-Rs.23.36 million

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

During audit of Primary & Secondary Healthcare Department (P&SH), it was observed that the department sustained loss due to theft, misappropriation, and shortage of drug & medicines and lab equipment. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Remarks	Source	Amount (Rs.)
1	DG Health Services Punjab Lahore	2019-20	43198	Loss due to theft of medicines	FIR No.1589/19 dated 10.12.2019	15,346,019
2	Drug Testing Lab, Lahore	2016-20	42667	Loss due to missing of laboratory equipments	Enquiry report. FIR No.373/19. Matter also reported to Anti-corruption, Lhrvide letter dated 13.09.2019	6,096,730
3	DG Health Services Punjab Lahore	2019-20	43208	Loss due to non-recovery of the missing store	Fact finding committee report	1,521,570
4	Drug Testing Lab, Lahore	2016-20	42684	Loss due to missing syringes filters	Non accountal of stores in stock register	403,650
Total						**23,367,969**

Audit is of the view that loss was sustained due to weak supervisory and financial controls.

The issue was pointed out in July 2020. The management at Sr. No.1 replied that FIR has been lodged and legal notice was issued for

payment of 10% penalty of the contract value for one month and recovery of loss of Rs.15,346,019 as per contract.The management at Sr. No.2 stated that FIR has been lodged and the case has been referred to Anti Corruption Establishment (ACE) Lahore and recovery would be affected. The management at Sr. No.3 replied that recovery has been effected but management did not provide bank statement and original record of recovery in support of his contention.The management at Sr. No.4 stated that stock has been entered in the registers but not provided any record in support of his reply.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends probing the matter at the administrative level, fixing the responsibility, and making the loss good from the concerned at fault.

C-HR/Employee related irregularities

17.4.3 Irregular appointment-Rs. 61.41 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies, is violative of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis. Further, as per instructions issued by the Finance Department, vide letter No. RO (Tech) FD2-2/2001 dated 03.11.2008, the appointment of contingent paid staff shall be made after advertisement in leading newspapers, and on merit basis. Moreover, as per Finance Department letter No.SO(TT)2-2/72-Pt-I dated 19.07.2008, monthly salary of all Government employees may

strictly be distributed through their bank accounts alone; failing which the salary of defaulting employees may be stopped.

During audit of Primary & Secondary Healthcare Department (P&SH), it was observed that financial instructions of the Government had not been adhered to and the appointments of staff and contingent paid staff/ daily wage staff were made without observing merit and advertisement in the newspapers. Further, the payments of salaries were made in cash.The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Secretary Primary & Secondary Healthcare Department Lahore	2019-20	42439	Appointment of contigent paid staff without advertisement.	25,596,562
2	PMU Primery and Secondary Healthcare Department Lahore	2018-20	46091	Appointment of contigent paid staffwithout advertisement	20,726,293
3	Hepatitis & Infection Control Program	2016-20	47141	Recrutment of program manager without advertisement	7,904,426
4	Hepatitis & Infection Control Program	2016-20	47176	Appointment of contigent paid staff without advertisement	3,911,930
5	Drug Testing Lab, Lahore	2016-20	42680	Appointment of contigent paid staff without advertisement	3,278,915
Total					**61,418,126**

Audit is of the view that disregards the government instructions resulted in irregular and unauthorized expenditure on appointments.

The lapses were pointed out to concerned formations in July and September 2020. Most of the formations noted the observation for compliance while others did not offer any reply

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter should be probed to fix the responsibility against officers/officials and irregularity be got condoned from the Finance Department.

D-Procurement related irregularities

17.4.4 Irregular procurements made in violation of Punjab Procurement Rules-Rs. 10,851.34 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 8 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Moreover, as per rule 66 of PPRA Rules 2014, read with rule 37 of PPRA Rules 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of the procurement contract. As soon as the contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on the PPRA website to be approachable by the general public.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that expenditure to the tune of Rs.10,851,342,804 (Annexure-33) was incurred on procurements of drug &medicines, janitorial trolly, motorcycles, security services, janitorial serices and infectious waste services etc. but the annual procurement plan and bid evaluation reports were not published on PPRA web site. In some cases performance gurantee was collected in shape of banker'scheques instead of CDR/ bank gurantee andin most of the cases, theCDR/bank gurantee was not obtained.

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The lapses were pointed out to the concerned formations from July to September 2020. Most of the management noted the observation for complienc and rest did not provide replies.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be inquired into, responsibility be fixed and irregular procurements be got regularized from the competent authority.

17.4.5 Irregular expendiute due to splitting and without tendering process-Rs. 299.37 million

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

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that expenditure to the tune of Rs.299,365,683 (Annexure-34) was incurred on procurements of IT equipments, tyes, printing, courier services and medicinesetc. by splitting the indent and in some cases without tendering process in violation of above said rules.

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The lapses were pointed out to the concerned formations from July to September 2020. Most of the managements noted the observations for compliance and rest did not provide replies.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be inquired into, responsibility be fixed and irregular procurements be got regularized from the competent authority.

17.4.6 Non verification of CDR/Bank Gurantee-Rs. 223.63 million

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

During audit of Primary and Secondary Healthcare Department, it was observed that an amount of Rs.223,627,000 was collected on account of performance securities from various contractors at the time of procurements but the same were not got verified from the concerned banks.

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

The matter was pointed out in November 2020. The management replied that bank issued gurantee in shap of CDR which is a valid document as it was signed and stamp by authoried officers. If required, the CDR can be verified right now and can be adopted for next upcoming procurements as a future compliance. The management admitted the irregularity.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to verify the performance securities form the concerned banks besides fixing responsibility.

(PDP No. 47687)

E-Financial Management Issues

17.4.7 Irregular expenditure from SDA-Rs. 10,396.53 million

As per clarification by the Accountant General Punjab's letter No. R&C/SDA/2019-20/3263 dated 22.01.2020, Assignment Account and PLA's of APPM, Special Drawing Account shall be operated by co-signatory instead of single signatory and at least one of the signatory must be from the administrative department or Ministry of Finance. Moreover, as per Finance Department letter No.SO(TT)6-1/2009.Pt-IX dated 31.07.2012, all Special Drawing Accounts (SDAs)/ Personal Ledger Accounts (PLAs)/ Assignment Accounts (AAs) holders was advised to get their single signatory accounts converted into "Co-signatory" accounts from the Finance Department by 31st August 2012.

During audit of Director General Health Services, Lahore for the FY 2019-20, it was noticed that the above noted instructions were not strictly followed by the management and payments amounting to Rs.10,396,525,710 were made through SDA cheques without co-signatory of the administrative department or Finance Department which is irregular.

Audit is of the view that deviations from rules resulted into irregular expenditures.

The matter was pointed out in July 2020. The management replied that Government of the Punjab, Finance Department have issued

instructions vide their letter No. SO(Pt) 6-1/2007. Pt-1 dated 31.12.2007 regarding operation of SDA and the same letter was substituted on 01.06.2017 regarding operation of Special Drawing Accounts with the condition that SDA will be jointly operated by the Director General Health Services Punjab (Signatory), and Director (Accounts) of the office of The Directorate General Health Services Punjab (Co-Signatory). So there is no need of cosignatory from Administrative Department/ Finance Department. Contention of department is not tenable in the light of above clarification.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the irregularity be got regularized besides fixing responsibility.

(PDP No.43209)

F-Value for Money and Service Delivery Issues

17.4.8 Procurement without immediate requirement-Rs.112.56 million

Rule 15.18 of PFR Vol-I provides that 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 primary and Secondary Healthcare Department, it was observed that expenditure to the tune of Rs.112,566,035 was incurred on procurement of medicine, equipements, glassware and parts. The items so purchased were not installed/used by the department. This resulted into blockage of public money due to purchase without immediate requirement, wastage of warrantee period and obsoleting technology. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	DG Health Servcies Punjab, Lahore	2019-20	47690	Non issuance of medicines	82,435,040
2	Drug Testing Lab,Lahore	2016-20	42671	Non installation of lab equipments	21,678,799
3	DG Health Servcies Punjab, Lahore	2019-20	47688	Non issuance of spray pump	6,000,000
4	Drug Testing Lab, Lahore	2016-20	42674	Non consumption of store/parts since long	2,452,196
Total					**112,566,035**

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

The matter was pointed out in July 2020. The management at Sr. No.1 & 3 stated that the daengue epidemic is a seasonal outbreak. The procurement was made accourding to the demand of districts and the stock was retained to deal with any emergency. The reply is avisave due to violation of above rule. The management at Sr. No.2 replied that the equipment was non-functional due to non-installation of HVAC system in new building for laboratory. The equipment would be installed after installation of HVAC system. Themanagementat Sr. No.4 replied thatitems were procured for Hi tech lab for testing of biological and

routine maintenance of hi tech equipment. Reply of the management was not acceptable in the light of above rule because these items were not used for a period over two years.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility besides strengthening of supervisory and financial controls.

17.4.9 Irregular purchase of drugs/medicines without Defacing-Rs.90.58 million

According to Government Instructions laid in Drugs Act 1976, read with supply orders issued to the contracting firms, all drugs/medicines shall be defaced with the following caption in Urdu and English with red ink: “Not For Sale” “Government Property”

During audit of Director General Health Services Punjab, Lahore for the FY 2019-20, physical inspection was done in the presence of dealing store keeper and pharmacist during Audit. It was noticed that Anti Biotic Vaccine amounting to Rs.90,582,380 was not defaced and as such above instructions have completely been disregarded by the authority who purchased and accepted drugs without having defaced by the contracting firm in the required form in violation of government rules stated above.

Audit is of the view that weak supervisory internal controls and violation of Drugs Act 1976 has actually resulted in such lapses on the part of management which leads to pilferage of hospital drugs &medicines in different ways like suspected theft of medicines to be sold in open market in the absence of required defacing.

The matter was pointed out in July 2020. The management replied that Anti-rabies vaccine is procured from a public sector organization

because it was not available in market and also not manufactured in Pakistan by private business entity. NIH only manufacture for public sector and not sold in local market unlike other imported brands of same generic and name of manufacturer. NIH is mentioned on packing. Secondly stock received is less than one batch that may not be possible to deface. So it is specific item that is manufactured for Govt. institute only.Contention of department is not tenable as the violation of rule was made.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be investigated at higher level and responsibility be fixed against officials/officers concerned.

(PDP No.43202)

17.4.10 Non replacement of misbranded/expired stores-Rs.7.09 million

According to the supply order, supplies will be governed by the Drug Act, 1976 and the firms will be bound to replace the unconsumed/expired/rejected/substandard/misbranded stocks free of cost.Clause 14.1 of General Conditions of Contract provides that the shelf life must be at least 75%. The Lower limit of the shelf life must be up to 70 % with imposition of 1% penalty charges of actual shortfall in shelf life below prescribed limit for locally manufactured and imported items respectively. However, supplier is responsible to replace the expired stock free of cost with fresh stock/retest the stock.

During audit of Primary & Secondary Healthcare Department (P&SH), it was observed that misbranded/expired medicine/chemicals for Rs. 7,097,377 were not got replaced by the department.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	DG Health Services Punjab, Lahore	2019-20	43199	Non replacement of misbranded medicines	6,810,000
2	Drug Testing Lab, Lahore	2016-20	42687	Non replacement of expired chemicals	287,377
3	DG Health Services Punjab, Lahore	2019-20	47686	Non replacement of expired Tab. Primaquine 7.5mg	0
Total					**7,097,377**

Audit is of the view that the lapses happened due to weak controls.

The matter was pointed out in July 2020. The management at Sr. No.1 replied that, as per Drug Act 1976 the case was forwarded to the Provincial Quality Control Board and the decision of the PQCB was received, the stocks would be dealt accordingly under intimation to Audit. The management at Sr. No.2 replied that after the observation of Auditors, manufacturers were requested and they had replaced the expired stock with fresh stock. Reply of the formation was not acceptable because no evidence in respect of receipt of replaced stock with fresh stock was produced. The management at Sr. No.3 stated that the medicine was distributed to the CEOs/DHAs before expiry.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit Recommends that the matter be investigated, responsibility be fixed, the expired store be got replaced from the contractor and loss be recovered.

G-Recoveries and overpayments

17.4.11 Recovery from various contractors-Rs.416.82 million

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

During audit of Primary and Secondary Healthcare Department, it was observed that recoveries from contractors amounting to Rs.416,815,874 had not been affected on account of extra payment at excessive rates than agreement, payment of unlawful addition of income tax in bid price, non recovery/adjustment of advance payments, payment of general sales tax / punjab sales tax on exempted items, excess payment due to short supply and non-deduction of late delivery charges etc. which resulted in loss to public exchequer. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Hepatitis & Infection Control Program	2016-20	47157	payment of various services at excessive rate than agreement	132,926,845
2	Hepatitis & Infection Control Program	2016-20	47158	unlawful addition of income tax in bid price	73,281,590
3	Hepatitis & Infection Control Program	2016-20	47221	Non recovery/adjustment of advance payment	66,734,336
4	Hepatitis & Infection Control Program	2016-20	47161	payment of GST on procurment for hospital	40,102,752
5	Hepatitis & Infection Control Program	2016-20	47160	unlawful payment of PST on POL	35,916,040
6	Hepatitis & Infection Control Program	2016-20	47159	unlawful payment of PST on LPG	34,233,473
7	Hepatitis & Infection Control Program	2016-20	47154	payment of GST on procurment for hospital	11,190,286
8	Hepatitis & Infection Control Program	2016-20	47197	excess payment due to short supplies	11,074,048
9	Hepatitis & Infection Control Program	2016-20	47186	penalty of short shelf life of PCR kits	10,495,642

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
10	Hepatitis & Infection Control Program	2016-20	47199	payment of GST on exampted items	572,442
11	Drug Testing Lab, Lahore	2016-20	42677	Non recovery of LD charges	288,420
Total					**416,815,874**

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

The matter was pointed out in July & September 2020. Most of the formations did not offer any reply while some formations stated that compliance will be shown.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter needs to be probed to fix the responsibility and recovery be affected from the concerned.

17.4.12 Less deduction of taxes & duty-Rs.308.90 million

As per Second Schedule of the Punjab Sales Tax on Services Act 2012, 16% Punjab Sales tax is required to be withheld on payments for Services provided. Moreover, as per section 153(2) of income tax ordinance2001, DDO was required to withhold Income tax at source @ 4.5 % and 9% for supplies made by the files and non fillers (other than companies) respectively on supply of goods. Similarly, 17.5% for services rendered by non fillers on services rendered, while making payment to the firms/personal.

Government of the Punjab vide section 22 (a) (b) of schedule-I of stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) levied stamp duty on contracts finalized into for procurement of stores and materials by a contractor with Govt. agencies or organizations set up or

controlled by the provincial government at the rate of 25 paisa for every Rs.100 or part there- of the amount of contract.

During audit of Primary & Secondary Healthcare Department,it was observed that income tax, punjab sales tax, general sales tax and stamp duty to the tune of Rs.308,898,141(Annexure-35) was not/less deducted from the payments made to contractors/employees.

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

The lapses were pointed out to the concerned formations from July to September 2020. Most of the formations noted the observations for compliance while some formationsreplied that taxes were withheld. The replies being evasive and not supported with documentary evidences were not acceptable. The other formations did not offer any reply.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

H-Others

17.4.13 Irregular expenditure due to deviation from PC-I- Rs. 1,961.61 million

According to PC-I of Hepatitis & Infection Control Program, there was provisions for expenditure as per appended rates. Moreover, as per revised PC-I of the program, incineration cost per kg of hospital infectious waste was fixed as Rs. 125.25. Further, year wise estimates of cost and quantities of medicine & diagnostic kits to be procured had been provided in PC-I of the program.

During audit of Primary and Secondary Healthcare Department, it was noticed that expenditure of Rs.1,961,619,530 was incurred in excess than rates of approved PC-I and in some cases expenditures were incurred contrary to the provisions of approved PC-I as detailed below. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Remarks	Detail of deviation from PC-I	Amount
1	Hepatitis & Infection Control Program	2016-20	47201	Excess expenditure on incineration of infectious hospital waste than provided rate in PC-I	As per PC-I,cost per KG was Rs.125.25 and actual cost per KG comes to Rs.621.621; Total Waste Incinerated 2,587,346 KG	1,284,283,521
2	Hepatitis & Infection Control Program	2016-20	47184	Excess expenditure on procurement of various medicine and kits than provided in PC-1	As per PC-I, numbrs of courses to be procured were 40,000 each in respect of Tab. Safosbuvir400 mg & Tab. Saclatsavir60 mg but numbers of courses procured were 150,000 each respectively.	573,980,000
3	Hepatitis & Infection Control Program	2016-20	47181	Un realistic expenditure on advertisement without devising strategic policyinviolaion of PC-I	As per PC-I, comprehensive advertisement & publicity of the program was continuous activity throughout the gestation period of the program but no strategic policy for advertisement & publicity of the program was devied and there was no uniformity in flow of expenditure throughout the gestation period of the program.	103,356,009
Total						**1,961,619,530**

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

Audit pointed out the irregularity in September 2020. The management did not offer any reply for the observations.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the responsibility be fixed and the matter be got regularized from Finance Department.

17.4.14 Non forfeiture of performance security-Rs.1.03 million

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

During audit of Director General Health Service, Lahore for the FY 2019-20, it was observed that contract for supply of medicines valuing Rs.20.750 million was made with the contractor "Asian Continental Pharma", the firm could not supply the said medicines. Whereas, management neither took any serious action against the firm i.e., black listing, nor forfeited his performance security amounting to Rs.1,037,500.

The matter was pointed out in July 2020.The management replied that action was taken by the department against M/s Asian Continental Pharma with show-cause Notice vide No. 7601-05 dated 29.05.2020.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit Recommends that the matter be investigated, responsibility be fixed for non-forfeiture of performance security of contractor and black list the firm.

(PDP No.43210)

CHAPTER 18
PROVINCIAL ASSEMBLY

18.1 Introduction

(A) The Provincial Assembly of the Punjab is a unicameral legislature of elected representatives of the province of Punjab. The Assembly was established under Article 106 of the Constitution of Pakistan. The Provincial Assembly of the Punjab Secretariat enjoys a unique and special status. Article 87 of the Constitution, read with Article 127, envisages that the Provincial Assembly shall have a separate Secretariat. So far as the financial discipline of the Assembly is concerned, the Constitution again gives a special status to the Assembly Secretariat. Article 88, read with Article 127, provides that the expenditure of the Assembly shall be controlled by the Assembly acting on the advice of its Finance Committee (comprising of Speaker, Minister for Finance and such other Members as may be elected thereto by the Provincial Assembly of the Punjab).

The Assembly, in addition to making and unmaking the Provincial Government, performs the following functions:

1. The Provincial Assembly is empowered to make laws for the Province of the Punjab with respect to criminal law, criminal procedure, evidence and any matter not enumerated in the Federal Legislative List.

2. Various parliamentary tools have been provided in the Rules of Procedure of the Provincial Assembly of Punjab 1997 for obtaining necessary information about the working of the Government Departments, for overseeing the Government, and for making recommendations on matters of general public importance; viz. Assembly

Questions, Call Attention Notices, Adjournment Motions, Resolutions and General Discussion.

3. The Assembly exercises its control over the financial affairs of the Government in two ways viz`a`viz consideration as well as approval of the budget and consideration of the Reports of the Auditor General of Pakistan by Public Accounts Committees.

4. The Assembly holds discussion for at least four days in a session which is held during the months of January to March each year, inviting proposals from the Members for the next year's budget. The proposals are sent to the Government through a resolution of Assembly.

5. A Provincial Government is required to lay a statement of the estimated receipts and expenditure of the Provincial Government known as 'Annual Budget Statement' for the next financial year before the Assembly. The Budget is presented to the Assembly on such day and at such time as the Governor may appoint.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Provincial Assembly indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of five grants/appropriations is as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	1,874.27	410.36	2,284.63	2,033.88	(250.74)
Total	**1,874.27**	**410.36**	**2,284.63**	**2,033.88**	**(250.74)**

Overview of Expenditure

The final budget of Provincial Assembly for the FY ended 30th June, 2020 was Rs. 2,284.63 million. Out of this, actual expenditure was Rs. 20,33.88 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	1,874,269,000	2,033,883,455	159,614,455	8.52
Development	0	0	0	0.00
Total	**1,874,269,000**	**2,033,883,455**	**159,614,455**	**8.52**

During the Financial Year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	2,284,628,000	2,033,883,455	(250,744,545)	(10.98)
Development	0	0	0	0.00
Total	**2,284,628,000**	**2,033,883,455**	**(250,744,545)**	**(10.98)**

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. (250.74) million at the close of the FY 2019-20 under grants PC21010 were not surrendered in time by the Department.

Audit Profile of Provincial Assembly

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	1	1	813.39	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

18.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 26.01 million were raised in this report during audit of Provincial Assembly. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Procurement related irregularities	26.01
Total		**26.01**

18.3 Brief comments on the status of compliance with PAC Directives

Draft para of Provincial Assembly were first published in Audit Report for the FY 2019-20 which is not yet discussed in PAC. 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.

18.4 AUDIT PARAS

A-Procurement related irregularities

18.4.1 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 26.01million

As per rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency in case the procuring agency has its own website. As per rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Secretary, Provincial Assembly of Punjab, Lahore for the Financial Years 2018-20, scrutiny of procurement files revealed that contract valuing Rs.26,010,160 for purchase of Plant & Machinery, stationery, transport, hardware and repair of machinery and Furniture was executed in violation of PPRA rules. Details are as under;

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Provincial Assembly of the Punjab, Lahore	2018-20	46153	Annual procurement plan not published, bid evaluation criteria not formulated appropriately, bid evaluation report not published	12,966,869
2.	Provincial Assembly of the Punjab, Lahore	2018-20	46144	Expenditure splitted to avoid tender	5,326,288
3.	Provincial Assembly of the	2018-20	46162	Procurement by	4,473,756

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
	Punjab, Lahore			extension in contract to avoid tendering	
4.	Provincial Assembly of the Punjab, Lahore	2018-20	46143	Annual procurement plan not published, bid evaluation criteria not formulated appropriately, bid evaluation report not published,	3,243,247
Total					**26,010,160**

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

The matter was pointed out in November 2020. The management stated that detailed reply would be submitted after scrutiny of the record.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to fix the responsibility and get the matter regularized from the Finance Department.

CHAPTER 19
SCHOOL EDUCATION DEPARTMENT

19.1 Introduction

(A) The Education Department was split into four departments in 2003-04. They are Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department. The legislation, policy formulation and planning areas of the School Education Department are:

- Primary Education.
- Elementary Education.
- Secondary and Higher Secondary Education.

The functions performed by the School Education Department are:

- Formulating the curricula and syllabi up to class XII.
- Production and publication of text books for class I to XII.
- Regulatory policy concerning private sector schools.
- Children libraries and libraries affiliated with Children Library Complex.
- Promotion of sports in schools.
- Provision of compulsory and free education to all of age 5-16 years.
- The matters relating to the Punjab Daanish Schools and Centers of Excellence.
- To promote quality education through public-private partnership through Punjab Education Foundation.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of School Education indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	6(5-4)
PC21010	462.31	(153.36)	308.96	289.48	(19.48)
PC21015	31,147.34	(7,470.95)	23,676.39	20,831.87	(2,844.51)
PC22036	31,221.90	(3,863.26)	27,358.64	26,919.35	(439.29)
Total	**62,831.56**	**(11,487.57)**	**51,343.99**	**48,040.71**	**(3,303.28)**

Overview of Expenditure

The final budget of School Education for the FY ended 30th June, 2020 was Rs. 51,343.99 million. Out of this, actual expenditure was Rs. 48,040.71 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Current	31,609,652,000	21,121,352,655	(10,488,299,345)	(33.18)
Development	31,221,903,000	26,919,354,954	(4,302,548,046)	(13.78)
Total	**62,831,555,000**	**48,040,707,609**	**(14,790,847,391)**	**(23.54)**

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	23,985,344,799	21,121,352,655	(2,863,992,144)	(11.94)
Development	27,358,641,646	26,919,354,954	(439,286,692)	(1.61)
Total	**51,343,986,445**	**48,040,707,609**	**(3,303,278,836)**	**(6.43)**

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (3,303.28) million at the close of the FY 2019-20 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

Audit Profile of School Education Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	23	6	824.73	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	8	2	404.15	-
3.	Authorities/ autonomous bodies etc. under the PAO	4	1	370.00	-
4.	Foreign Aided Projects (FAP)	1	1	5,447.42	-

19.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 199.91 million were raised in this report during audit of School Education Department. This amount includes recoveries of Rs. 5.40 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. In million)

Sr. No.	Classification	Amount
A	HR/Employees related irregularities	110.95
B	Procurement related irregularities	83.56
C	Recoveries and overpayments	5.40
Total		**199.91**

19.3 Brief comments on the status of compliance with PAC Directives

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

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

The Education Department was split into Four Departments i.e. Higher Education Department, Special Education Department, School Education Department & Literacy Department in the Financial Year 2003-04.

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

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	2003-2004	3	0	3	0
2.	2005-2006	8	0	8	0
3.	2006-2007	4	2	2	50
4.	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.

19.4 AUDIT PARAS

A-HR/Employees related irregularities

19.4.1 Irregular/unauthorized grant of pay and allowances- Rs.59.06 million

As per rule 2.31(a) of PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, fraud and misappropriation. Section 5(2)(a) of Board of Governors Cadet College, Choa Saiden Shah, Chakwal Rules 2015 provides that the Board shall have powers to make a appointment to any post in BS-17 and above on the recommendations of Appointment Committee/ Selection-cum-Promotion Committee. Section 11(3)(a) of Board of Governors Cadet College, Choa Saiden Shah, Chakwal Rules 2015 provides that the Principal shall be the Chief Executive of the College and shall be responsible to control, operate and maintain all the College Funds.

During audit of School Education Department, it was observed that irregular/unauthorized grant of pay and allowances to staff members in violation of government rules. Details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Cadet College Choa Saiden Shah, Chakwal	2016-20	44047	Unauthorized grant of Cadet College allowance @ 75% to all staff members	34,730,000
2	Director School Education, Multan Division	2017-20	42789	Drawl of pay and allowances due to non-functional office	21,933,016
3	Cadet College Choa Saiden Shah, Chakwal	2016-20	44037	Unauthorized grant of salary after expiry of contract	1,206,000
4	Secretary School Education, Punjab, Lahore	2019-20	40910	Irregular payment of 30% Social Security after regularization of services of contract employees	500,319
5	Cadet College Choa Saiden Shah, Chakwal	2016-20	44059	Unauthorized grant of annual increase against fixed pay package	393,084
6	Cadet College Choa Saiden Shah, Chakwal	2016-20	44034	Non/Less deduction of House Rent allowance of Lecturer working as Acting Charge Principal	298,543
Total					**59,060,962**

Audit is of the view that weak financial controls lead to overpayment to the stated extent.

The matter was pointed out to the formations during August and September 2020. The management at Sr. No.1 replied that Cadet College Allowance @ 50% instead of 30% of initial basic Pay of the scale was approved by the Board of Governors (BOGs). The managements of Sr. No.2 noted the observations for compliance. The management at Sr. No.3 replied that he was re-employed at Cadet College Choa Saiden Shah Chakwal on October, 12, 2015 for 81 days. After expiry of contract, he was appointed as CTI Urdu. The management at Sr. No.5 replied that that no service regulation are approved till date for Cadet College Choa Saiden Shah Chakwal, due to non-availability of service regulation, pay fixation process for lump sum staff was not increased. The management at Sr. No.6replied that the Principal occupied the two rooms in the Principal Residence and the remaining rooms were used as guest rooms for college guests.

The matter was further reported to the administrative department. DAC meetings were held on 31.12.2020 and 27.01.2021. Some paras were kept pending till the approval of Regulations of the college. In another case, the para was kept pending for approval of BOG. In other instances the paras were kept pending for recovery and appointment of resident auditor for pre-audit. Further progress was not reported by the department. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends recovery of the outstanding amounts besides fixing the responsibility for overpayment of pay and allowances.

19.4.2 Un-authorized grant of extension in contract of employee-Rs. 51.89 million

Section 5(2)(a) of Board of Governors Cadet College, Choa Saiden Shah, Chakwal Rules, 2015, provides that the Board shall have powers to make appointment to any post in BS-17 and above on the recommendations of Appointment Committee/ Selection-cum-Promotion Committee. Moreover, as per Section 10(2)(a) ibid, the Principal shall be the appointing authority for all the College employees upto BPS-16 or equivalent.

During audit of Cadet College Choa Saiden Shah, Chakwal for the FY 2016-20, it was observed that the extension in the contract period of the employees was granted for five years w.e.f. 01.07.2018 to 30.06.2023 by the Principal. The Principal has been working on additional charge basis and have no administrative power to award extension in contracts. It was worth mentioning here the contract of the Principal was expired on 30.06.2018 and he passed order of extension in contracts on 02.07.2018 whereas he was not employee of the college after expiry of his contract period. It was further noted that he also extended his own contract by himself. His action for grant of extension in contract for five years was not only unauthorized but also hide the matter of extension from BOG.

Sr. No.	Name of formation	Period of Audit	PDP No.	Violation of rule	Amount (Rs.)
1.	Cadet College, Choa Saiden Shah Chakwal	2016-20	44061	Extension in contract was made by the acting Principal without having administrative power to grant such extension	50,560,421
2.	Cadet College, Choa Saiden Shah Chakwal	2016-20	44063	Unauthorized extension of contract and drawal of pay	1,329,897
Total					**51,890,318**

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

The matter was pointed out in September 2020. The management replied against Sr. No.1 that extensions in the contracts were granted to the employees on the basis of their excellent performance and against Sr. No.2 it was replied that the extension have been granted with reference to letter no. GS (S.I) 24-3/2017-152 dated 13.03.2018 with the direction to work as Principal till the recruitment of new Principal.

The matter was further reported to the administrative department. In DAC meeting held on 27.01.2021, the para in one case was kept pending for approval of the BOG. In another case, the para was kept pending for probe. Further progress was not reported by the department.

Audit recommends to probe the matter at administrative level and fix the responsibility for unauthorized award of extension to contract employees.

B-Procurement related Irregularity

19.4.3 Mis-procurement of miscellaneous items-Rs.83.56 million

As per rule 8 & 9 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. 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. Rule 4 of PPRs 2014 provides that a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of

procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of School Education Department, it was observed that an amount of Rs. 83,558,730 was spent on procurement of various goods and services. The expenditure was held irregular as the same was incurred in violation of PPRA Rules. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Violation	Amount (Rs.)
1.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42737	Hiring of catering services without open tender.	44,706,170
2.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42743	Procurements were made without open tender.	15,588,651
3.	Cadet College, ChoaSaiden Shah Chakwal	2016-20	44057	Procurements were made by splitting to avoid tender.	12,217,423
4.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42741	Hiring of services without using standard bidding documents	4,418,250
5.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40894	Procurements were made by splitting to avoid tender.	2,391,518
6.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40899	Procurements were made by splitting to avoid tender.	1,482,881
7.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40895	Annual procurement plan not uploaded on the website of PPRA.	1,231,616
8.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40907	Annual procurement plan not uploaded on the website of PPRA.	819,676
9.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40896	Annual procurement plan not uploaded on the website of PPRA.	702,545
Total					**83,558,730**

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The matter was pointed out in October and September 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 31.12.2020 and 27.01.2020, some paras were kept pending for regularization from the Finance Department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be probed at an appropriate level and fixed responsibility on the person held at fault.

C-Recoveries & Overpayments

19.4.4 Non-recovery of taxes, overpayments and other receivables-Rs.5.40 million

As per section 153 of Income Tax Ordinance 2001 amended to date, the deduction on account of income tax was required to be made as per rates given below:

Sub Section	Description	Suppliers/ Recipient	Rate of Filer	Rate of Non-Filer
153 (1) (a)	For Sale of goods other than specified	Companies	4%	6%
		Other than Companies taxpayer	4.50%	6.50%
153 (1) (a)	Services other than transport services	Companies	8%	12%
		Other than Companies taxpayer	10%	15%

Moreover, as per Punjab Sales Tax Act 2012, 16% sales tax on services shall be applicable. Furthermore, rule 4.1 of PFR Vol-I provides that it is the primary responsibility of the departmental authorities to see that all revenues or other debts due to Government, which have to be brought to accounts are correctly and promptly assessed, realized and credited to Government account.

During audit of following formations of School Department, it was noticed that a sum of Rs.5,404,736 were found as non-recovery of taxes,

overpayments and other receivables in contravention to the above rules. It resulted into loss sustained to the Govt. treasury.

Sr. No.	Name of formation	Period of Audit	PDP No.	Recovery of Overpayment	Amount (Rs.)
1	D.G Quaid-d-Azam Academy of Educational Development, Lahore	2019-20	42746	Overpayment to LESCO	3,635,927
2	Cadet College Choa Saiden Shah, Chakwal	2019-20	44043	Outstanding Fee not received	1,348,866
3	D.G Quaid-d-Azam Academy of Educational Development, Lahore	2019-20	42738	Non-recovery of Hostel Rent	180,930
4	Cadet College Choa Saiden Shah, Chakwal	2019-20	44051	Stamp Duty not deposited into government treasury	120,890
5	D.G Quaid-d-Azam Academy of Educational Development, Lahore	2019-20	42750	Non-recovery of Conveyance allowance	47,897
6	Secretary, School Education Department Govt, of the Punjab,	2019-20	40900	Less/non deduction of income tax	70,226
Total					**5,404,736**

The irregularity was occurred due to the weak internal and financial controls.

The matter was pointed out from July to October 2020. The managements at Sr. No. 1, 5 & 6 noted the observations for compliance. The management at Sr. No. 2 replied that due to COVID-19 the fee voucher was not sent to the cadet college. The management at Sr. No. 4 replied that PST was deducted and paid into Treasury. The management at Sr. No. 3 did not offer any reply. The management at Sr. No.4 reported that deduction of PST was made but not deposited into Govt. treasury. The department did not produce any documentary evidence in support of replies.

The matter was further reported to the administrative department. In the DAC meetings held on 31.12.2020 and 27.01.2021, some paras were kept pending for recovery, probe and verification of record. Other paras were reduced to the extent shown in the table after verification of

record. Further progress was not reported by the department till the finalization of this Report.

Audit recommends to effect recovery and deposited into Govt. Treasury without further loss of time.

CHAPTER 20
SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

20.1 Introduction

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

- Cabinet work, including cabinet appointments, salaries & privileges of Ministers and all secretarial work of the cabinet including convening of meetings.
- Service rules (other than civil service rules) relating to various services, posts and interpretation thereof.
- Matters connected with all Pakistan services & other Federal Services.
- Appointment of commissions of inquiry or panel of officers in cases of misconduct of government servants.
- Re-employment of retired officers.
- Administrative matters related to Punjab Services Tribunal.
- Framing and alteration of Rules of Business for Provincial Government Servants and allocation of business among ministers.
- Standardization of stores/equipments etc. of common use of all departments.
- Absorption of surplus staff and allied matters.
- Preparation of civil list of Official Gazette.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of S&GAD Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of five grants/appropriations is as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Savings	Excess
1	**2**	**3**	**4**	**5**	**6**	**7**
PC21010	8,825.78	-1,707.97	7,117.81	6,738.71	-379.10	-
PC21031	3,826.74	-2,149.45	1,677.29	1,661.33	-15.96	-
PC24045	1.60	0.00	1.60	12.00	-	10.40
PC22036	115.00	16,253.54	16,368.54	14,487.78	-1,880.75	-
Total	**12,769.12**	**12,396.12**	**25,165.24**	**22,899.83**	**-2,275.81**	**10.40**

Overview of Expenditure

The final budget of S&GAD Department for the FY ended 30th June, 2020 was Rs. 25,165.24 million. Out of this, actual expenditure was Rs. 22,899.83 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	12,654,122,000	8,412,045,000	(4,242,077,000)	(33.52)
Development	115,000,000	14,487,781,012	14,372,781,012	12498.08
Total	**12,769,121,998**	**22,899,826,009**	**10,130,107,011**	**7.93**

During the year, due to supplementary grants and surrenders, this composition changed.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	8,796,702,000	8,412,045,000	(384,657,000)	(4.37)
Development	16,368,536,000	14,487,781,012	(1,880,754,988)	(11.49)
Total	**25,165,237,998**	**22,899,826,009**	**(2,265,411,992)**	**(20.86)**

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (2,275.81) million at the close of the FY 2019-20 under grants PC21010, PC21031 & PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

According to Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs.10.40 million for the FY 2019-20 under grant PC24045 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Services & General Administration Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	498	56	9,886.78	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	25	25	8,565,46	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

20.2 Classified summary of Audit Observations

Audit observations amounting to Rs.16,994.70 million were raised in this report during audit of Services and General Administration Department. This amount includes recoveries of Rs. 171.17 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non Production of record	14,359.09
B	Reported cases of fraud, embezzlement and misappropriation	5.26
C	HR/Employees related irregularities	36.67
D	Procurement related irregularities	2,241.53
E	Financial Management Issues	28.91
F	Recoveries and overpayments	171.17
G	Others	152.07
Total		**16,994.70**

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	1984-85	5	1	4	20
2	1985-86	7	5	2	71
3	1986-87	8	6	2	75
4	1990-91	1	1	0	100
5	1991-92	3	1	2	33
6	1992-93	1	1	0	100
7	1993-94	2	1	1	50
8	1994-95	7	3	4	46
9	1996-97	22	0	22	0
10	1997-98	2	0	2	0
11	1998-99	19	15	4	79
12	1999-00	46	26	20	57
13	2000-01	47	39	8	83
14	2003-04	37	20	17	54
15	2005-06	54	20	34	37
16	2006-07	9	1	8	11
17	2009-10	35	8	27	23
18	2010-11	8	2	6	25
19	2011-12	7	1	6	14
20	2012-13	7	1	6	14
21	2013-14	12	3	9	25
Total		**339**	**155**	**184**	**46**

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

20.4 AUDIT PARAS

A-Non production of record

20.4.1 Non production of record-Rs. 14,359.09 million

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

During audit of various formations of Services and General Administration Department, auditable record amounting to Rs.14,359,088,438 (Annexure-36) was not produced to audit despite repeated requests.

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

The lapses were pointed out to the concerned formations during July 2020 to November, 2020. The managements of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 19.11.2020, 24.11.2020, 09.01.2021 and 19.01.2021, some paras were kept pending for detailed report of disbursement of amount to concerned. The para at Sr. No 7 was kept pending for advice from Finance Department. Some paras were kept pending for probe, for compliance and to take action against the persons responsible to produce the record. The para at Sr. No.83 was kept pending

for constitution of Review Committee to report on utilization of funds and certification for completion of scheme. The para at Sr. No.62 was kept pending with the direction to take up the matter with the C&W Department, for clarification and progress. Further progress was not reported by the department till the finalization of this Report. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-Reported cases of Fraud, embezzlement and Misappropriation

20.4.2 Double drawl through fake documents-Rs. 5.26 million

As per rule 2.33 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 Services & General Administration Department, it was observed that an amount of Rs. 5,255,706 was drawn out of Govt. ex-chequer fraudulently by submitting fake bills and tampered record of establishment of Ramzan Bazaars. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of irregularity	Amount (Rs.)
1	Deputy Commissioner, Faisalabad	2017-20	43600	The cost for provision of frame jali for meat shops at Ramzan Bazaar was paid alongwith cost of other items vide cheque No 971,651 dated 18.06.2019 amounting to Rs7,535,391 The contractor submitted another bogus claim amounting to Rs3,323,100 which was not passed by the Deputy Commissioner but was passed/processed by the Administrative Officer (Conducting) and payment was	3,223,100

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of irregularity	Amount (Rs.)
				made vide cheque No971662 dated 22-06-2019 without any authorization. No supply order for the 2nd claim and stock entries were available,	
2	Deputy Commissioner, Faisalabad	2017-20	43605	Quantity of items supplied in Ramzan Bazaar was tampered and enhanced resulting in loss to Govt.	1,530,006
3	Deputy Commissioner, Faisalabad	2017-20	43609	As per certificates of Army the vehicles remained under their use for 2 to 5 days during Moharram 2019 but record was tampered and verification sheet was tampered and made it for 7 days and payments were made accordingly which resulted in loss to public exchequer	502,600
Total					**5,255,706**

Audit is of the view that weak supervisory and internal controls led to embezzlement of Rs. 5,255,706.

The matter was pointed out to the concerned formations in July & August 2020. The formations did not reply.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to investigate the matter at administrative level and to fix responsibility for the lapse besides recovery of loss.

C-HR employees related irregularities

20.4.3 Irregular appointments of contractual and contingent paid staff-Rs.18.79 million

As per Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.10.1995 and

No. DS (O&M)5-3/2004/Contract) (MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of following formation of Services and General Administration Department, it was observed that expenditure of Rs.18,792,548 was incurred on the appointments of contractual and contingent paid staff without advertisement, without recruitment process, without approval of competent authority and disregarding merit criteria. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Chief Minister Secretariat	2019-20	40717	17,031,372
2	Deputy Commissioner Bahawalpur	2017-20	39810	1,334,746
3	Deputy Commissioner Muzaffargarh	2017-20	43635	426,430
4	Deputy Commissioner Jehlum	2017-20	39765	0
Total				**18,792,548**

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

The matter was pointed out to concerned formations in July & August 2020. The formations did not reply to the audit observation.

The matter was further reported to the administrative department. In the DAC meetings held on 19.11.2020 and 24.11.220, the paras at Sr. No.1 & 2 were kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this Report. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be got regularized with the sanction of the competent authority besides fixing responsibility upon the responsible.

20.4.4 Inadmissible/unauthorized payment of pay & allowances-Rs. 17.88 million

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

During audit of Services & General Administration Department, it was observed that pay and allowances i.e., Social Security Benefit, Conveyance Allowance, and TA/DA etc. amounting to Rs.17,879,796 (Annexure-37) were paid to the officers/officials which were not admissible to them because of various conditions/ limitations.

Audit is of the view that weak internal controls on "Payroll" resulted in payment of inadmissible/ unauthorized pay and allowances.

The matter was pointed out to concerned formations in July & August 2020. The formations did not reply to the audit observation.

The matter was further reported to the administrative department. In the DAC meeting held on 09.11.2020, the para at Sr. No.12 was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into government account besides strengthening of internal controls.

D-Procurement related irregularities

20.4.5 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 2,200.99 million

According to rule 4 & 8 of the Punjab Procurement Rules2014, a procuring agency shall devise annual planning for all proposed procurement with the object of realistically determining the requirements of the procuring agency, announce in an appropriate manner all proposed

procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of Services & General Administration Department, it was observed that expenditure to the extent of Rs.2,200,998,010 (Annexure-38) was incurred on procurement of goods, lunch boxes, fruit, Pana flexes, repair of building, services hired on the eve of Ramzan & Muharumul Haram, hiring of CCTV camera relating to different heads of accounts without annual procurement planning, uploading of evaluation report and non-advertisement of tender on PPRA website.

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

The lapses were pointed out to the concerned formations during July 2020 to November, 2020. The managements of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 19.11.2020, 24.11.2020, 09.01.2021 and 19.01.2021, some paras were kept pending for compliance, and some paras were kept pending for regularization by the Finance department. Further progress was not reported by the department till the finalization of this Report. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

20.4.6 Irregular expenditure on hiring of CCTV cameras/services-Rs. 40.54 million

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

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

- Announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.
- Advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.
- 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 Services & General Administration Department, it was observed that expenditure was incurred on hiring of CCTV cameras, tentage on rent instead of procurement of items required for the event. Hiring was made on higher rates and contracts/supply orders were awarded to the highest bidder instead to the lowest which resulted in loss of Rs.40,540,976 to public exchequer due to improper planning.

Sr. No.	Name of formations	Period of audit	PDP No,	Nature of irregularity	Amount (Rs.)
1.	Deputy Commissioner, Layyah	2017-20	43647	Items were hired on rental basis on different events during the year which resulted loss to Govt. due to non purchase of such items	9,511,536
2.	Deputy Commissioner, Faisalabad	2017-20	43595	Rental charges of CCTV cameras were paid on excessive rates than paid earlier/agreed to the same contractor	7,347,453
3.	DC Faisalabad	2017-20	43596	Contractors charged extra claims by charging rent of items in excessive days during Ramzan/Moharram than work order, resulting in overpayments	5,486,821
4.	DC Mandi Bahauddin	2017-20	40483	Loss incurred due to hiring of CCTV cameras on rental basis instead of procurement of new cameras.	4,096,939
5.	DC Layyah	2017-20	43654	Loss sustained due to hiring of CCTV cameras etc at higher rates instead of	2,899,500

Sr. No.	Name of formations	Period of audit	PDP No,	Nature of irregularity	Amount (Rs.)
				being purchased	
6.	DC Multan	2017-20	41719	Loss incurred due to hiring of CCTV cameras on rental basis instead of procurement of new cameras.	2,858,000
7.	DC Toba Tek Singh	2017-20	45401	loss sustained due to hiring of CCTV cameras etc at higher rates instead of being purchased	2811064
8.	DC Toba Tek Singh	2017-20	45403	Loss sustained due to hiring of CCTV cameras etc at higher rates instead of being purchased	2,553,363
9.	DC Bahawalpur	2017-20	39809	150 CCTV cameras were approved for hiring but payments were made for 160 CCTV cameras. Payments were made for excess than approved quantity	1,577,600
10.	DCHafizabad	2017-20	43575	Contractor charged rent for extra quantity of tentage in the bill than agreed quantity	623,700
11.	Deputy Commissioner, Faisalabad	2017-20	43611	Contract was awarded to the highest bidder than to the lowest bidder, resulting in loss to Govt..	420,000
12.	DC Hafizabad	2017-20	43577	Contractor charged rent of one extra generator than demanded	255,000
13.	DC Faisalabad	2017-20	43615	Contract was awarded to the contractor highest quoted rates than to the lowest bidder. Demand of end user not available	100,000
Total					**40,540,976**

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

The lapses were pointed out to the concerned formations during July 2020 to November 2020. The managements of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 24.11.2020, the para at Sr. No. 9 was kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this Report. For

remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

E-Financial Management Issues

20.4.7 Irregular advance drawl of funds-Rs. 28.91 million

As per revised procedure for SDA, no withdrawal from SDAs' is permissible as advance, or for enblock transfer of funds in commercial banks accounts.

During audit of Services and General Administration Department, it was observed that an amount of Rs.28,913,723 drawn as advance from Govt. ex-chequer in contravention to above mentioned instructions. Moreover, vouched accounts of the adjusted amounts were also not shown to audit. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Deputy Commissioner Layyah	2017-20	43663	Advance for Ramzan Bazaar	20,800,000
2	Deputy Commissioner Attock	2017-20	40384	Advance for Ramzan Bazaar,	5,000,000
3	Deputy Commissioner Faisalabad	2017-20	43602	Advance for installation of CCTV cameras	2,000,000
4	Director Anti-Corruption Establishment Bahawalpur	2008-20	45445	Advance for furniture to different vendors	613,723
6	Deputy Commissioner Jhang	2017-20	41758	Advance for catering services	500,000
Total					**28,913,723**

Audit is of the view that weak management and financial controls resulted in irregular expenditure on advance payment of the amounts.

The irregularity was pointed out to the concerned formations during July 2020 to November, 2020. The managements of the formations noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be got regularized with the sanction of competent authority besides strengthening of administrative, financial as well as supervisory controls to avoid recurrence of such lapses in future.

F-Recoveries and overpayments

20.4.8 Non/less deduction of Govt. taxes-Rs.82.10 million

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

During audit of Services and General Administration Department, it was observed that department did not deduct permissible taxes at prescribed rates amounting to Rs**.** 82,104,204 (Annexure-39) while making payments to the venders.

Audit is of the view that weak internal controls on "Taxation" resulted in non-deduction of taxes.

The lapses were pointed out to the concerned formations during July 2020 to November 2020. The managements of the formations noted the observations for compliance.

In the DAC meetings held on 09.01.2021,19.01.2021 and 27.01.2021, some paras were kept pending for recovery and one para was

kept pending with the direction that a clarification may be sought from FBR in the instant matter. Further progress was not reported by the department till the finalization of this Report. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department needs to effect the recovery besides strengthening internal controls on taxation.

20.4.9 Non recovery of outstanding dues-Rs. 89.07 million

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

During audit of the Services and General Administration Department for the period 2019-20, it was observed that an amount of Rs.89,074,817 million was outstanding against different contractors/persons on account of leases of canteen, cycle stand, space provided for lawyer's chambers, tawan imposed for illicit cultivation of Govt. land and rent of circuit house.

The details are as under:-

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs.)
1	Deputy Commissioner, Bahawalnagar	2017-20	47400	Non recovery of lease money from Land	30,205,383
2	Deputy Commissioner Lodhran	2017-20	43523	Non recovery of lease money from cultivation land	26,607,241
3	Deputy Commissioner Lodhran	2017-20	43526	Non recovery of Tawan	18,731,032
4	Deputy Commissioner Pakpattan	2017-20	40274	the department charged excess wastage of commodities in	3,404,786

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs.)
				Agri Fair Price Shops	
5	Deputy Commissioner TT Singh	2017-20	39971	Non recovery of lease money from tenants	3,120,600
6	Commissioner Faisalabad Division	2018-20	41738	Non receipt of advance/post dated cheque from contractor	1,947,500
7	Commissioner Faisalabad Division	2018-20	41739	Auction due to start bidding below reserve price	1,904,000
8	Deputy Commissioner Jehlum	2017-20	39759	Non recovery of lease money and advance tax	965,775
9	Deputy Commissioner TT Singh	2017-20	39969	Non recovery of auction money	960,166
10	Deputy Commissioner Sialkot	2017-20	40557	Non recovery of outstanding from contractor	613,333
11	Commissioner Multan Division	2018-20	43560	Recovery of room rent from occupants of circuit house	375,000
12	Deputy Commissioner Sargodha	2019-20	39885	Less recovery of lease money of canteen	240,001
Total					**89,074,817**

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

The issue was pointed out to the concerned formations during July 2020 to November, 2020. The managements of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 09.11.2020, the para at Sr. No.12 was kept pending for recovery. Further progress was not reported by the department till the finalization of this Report. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department needs to effect recovery and deposit the amount into government account besides action taken against those held responsible.

20.4.10 Irregular expenditure by splitting the indent to avoid the tender-Rs. 138.94 million

As per rule 9 of PPRA, 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 Services and General Administration Department, it was observed that procurement worth Rs.138,937,407 (Annexure-40) was made by the management of various formations by splitting the indent to avoid the competitive rates through PPRA web-site.

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

The lapses were pointed out to the concerned formations during July 2020 to November, 2020. The managements of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 19.11.2020, 24.11.2020 and 09.01.2011, the paras of CM Office, DC Chakwal and DC Bahawalpur were discussed and kept pending. The para at Sr. No. 21 was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

20.4.11 Irregular expenditure on account of Entertainment-Rs.13.13 million

As per Paragraph 52, Appendix-14, PFR Volume-II, read with the amendments made by the Finance Department vide para b of letter No. FD(FR)II-2/89(P) regarding amendments dated 29th November, 2006, the

limits of expenditure on refreshments in connection with the meeting falling under categories (i) and (ii) shall be Rs.200/- per head. The meetings falling under categories (iii) and (iv) shall be charged as Rs.30/- per head.

During audit of Services and General Administration Department, it was observed that an amount of Rs.13,135,562 (Annexure-41) was spent on entertainment & Gifts. It has been noticed that no particular information was available regarding any visit of delegation, meeting or event for which entertainment charges were spent.

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

Matter was reported in August, July to November, 2020, the Management did offer written comments and signed the observation.

In the DAC meetings held on 09.01.2021 and 19.01.2021, some paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this Report. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter be probe for fixing responsibility and remedial measures besides strengthening of internal controls.

CHAPTER 21
SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT

21.1 Introduction

Specialized Healthcare and Medical Education Department is responsible to deliver quality healthcare services to the community through an efficient and effective service delivery system that is accessible, equitable, culturally acceptable, affordable and sustainable. Specialized Healthcare and Medical Education Department aims to improve the health and quality of life, particularly women and children, through access to essential health services.

The Specialized Healthcare and Medical Education Department strives to reform and strengthen the critical aspects of the health systems. Government of Punjab has enabled it to;

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

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Health Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ ReAppropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	1,387.60	(195.01)	1,192.59	951.96	(240.63)
PC21016	141,771.66	12,885.21	154,656.87	136,636.47	(18,020.41)
PC13034	93.20	163.66	256.86	123.86	(133.01)
PC22036	36,649.55	(9,763.70)	26,885.85	24,778.26	(2,107.59)
Total	**179,902.02**	**3,090.16**	**182,992.18**	**162,490.55**	**(20,501.63)**

Overview of Expenditure

The final budget of Health Department for the FY ended 30th June, 2020 was Rs. 182,992.18 million. Out of this, actual expenditure was Rs. 162,490.55 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	143,252,466,000	137,712,287,989	(5,540,178,011)	3.87
Development	36,649,554,000	24,778,260,135	(11,871,293,865)	32.39
Total	**179,902,020,000**	**162,490,548,124**	**(17,411,471,876)**	**9.68**

During the year, due to supplementary grants and surrenders, this composition changed.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	**2**	**3**	**4**	**5**
Current	156,106,329,000	137,712,287,989	(18,394,041,011)	11.78
Development	26,885,853,838	24,778,260,135	(2,107,593,703)	7.84
Total	**182,992,182,838**	**162,490,548,124**	**(20,501,634,714)**	**11.20**

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting Rs.(20,501.63) million at the close of the FY 2019-20 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

Audit Profile of Specialized Healthcare & Medical Education Department:

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	146	50	64,864.19	9,848.47
2.	• Assignment Accounts • SDAs etc. (excluding FAP)	42	35	42,111.14	-
3.	Authorities/ Autonomous Bodies etc. under the PAO	20	14	24,081.44	8,471.21
4.	Foreign Aided Projects (FAP)	-	-	-	-

21.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 96,315.31 million were raised during audit of Specialized Healthcare and Medical Education Department. This amount includes recoveries of Rs. 1,226.36 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non-Production of record	49,822.68
B	Reported cases of fraud, embezzlement and misappropriation	22.59
C	HR/Employees related irregularities	10,886.61
D	Procurement related irregularities	23,533.38
E	Works related irregularities	713.35
F	Value for money and service delivery issues	7,086.71
G	Recoveries and overpayments	1,226.36
H	Others	3,023.63
Total		**96,315.31**

21.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	150	44	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
27	2015-16	242	23	219	10
Total		**3928**	**1806**	**2084**	**46**

The Punjab Health Department was split into Specialized Health Care and Medical Education and Primary and Secondary Health Care Departments in the Financial Year 2015-16.

The compliance with PAC Directives in Specialized Health Care and Medical Education Department during the Financial Years 2009-10 to 2013-14 and 2015-16 is unsatisfactory. The department is requested to reconcile the matter with Audit Department on compliance of previous years audit paras.

21.4 AUDIT PARAS

A-Non-production of record

21.4.1 Non production of record-Rs. 49,822.68 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 Specialized Healthcare & Medical Education Department, it was noted that record valuing Rs.49,822,681,496 (Annexure-42) was not produced/maintainedfor audit scrutiny which includes, vouched account, share received from affiliated medical colleges, tendering record, donation record, record of appointments, etc.

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

The matter was pointed out to the concerned formations during July to November 2020. Most of the formations noted the observations and rest did not offer reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for probe at administrative department level and some paras were kept pending for compliance and production of record. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

B-Reported cases of fraud/embezzlement/misappropriation

21.4.2 Misappropriation of hospital receipts-Rs.9.04 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. Moreover, vide rule 2.1 (a) (ibid), every Government Servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the accounts in every respect.

During audit of Specialized Healthcare & Medical Education Department, it was observed that various hospital receipts amounting to Rs. 9,036,944 were not deposited by the concerned staff and misappropriated. Audit observed the under-reported amount was misappropriated by the concerned dealing staff of the hospital.

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Children hospital & ICH Multan	2019-20	43955	Misappropriation of hospital receipt	5,712,474
2	Sahiwal Medical College	2018-20	44491	Misappropriation of hospital receipt	3,324,470
Total					**9,036,944**

Audit is of the view that the lapse was due to failure of supervisory and financial controls.

The matter was pointed out to concerned formations in July & August 2020. The formations noted the observations.

The matter was further reported to the administrative department. In the DAC meetings held on 14.01.2021 and 20.01.2020, the para of Children Hospital Multan was kept pending for recoveryin the light of inquiry report. Furthermore, a Probe committee was formulated to scrutinize the hospital receipt record from 2008 to 2020 (Complete period of existing Almoner) besides fixing responsibility on each officer/ officials

responsible for Government loss.The other para was kept pending for recovery. Further progress was not reported by the departmenttill the finalization of this report.

Audit recommends prompt recovery besides probing the matter at administrative department level.

21.4.3 Loss due to theft of 172 laptops, medicine and parts- Rs. 13.55 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. Moreover, vide rule-2.1 (a) (ibid), every Government Servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the accounts in every respect.

During audit of Specialized Healthcare & Medical Education Department, it was observed that hospital laptops, medicines and parts of Lifts were stolen from the under mentioned formations as FIRs had been lodgedby the department but neither the articles were got recovered nor responsibility fixed for the loss.

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	PKLIR, Center, Lahore	2018-20	46188	Theft of 172 laptop FIR No. 694/19	12,276,000
2	Shadra hospital Lahore	2019-20	45863	Theft of Parts of lift	1,175,210
3	PKLIR, Center, Lahore	2018-20	46205	Theft of medicines FIR No. 510/19	105,000
Total					**13,556,210**

Audit is of the view that the theft of article occurred due to negligence of concerned staff and management of the hospitals.

The matter was reported to the DDOs of formations during July & August 2020. In response to preliminary observation, the formations noted the observation but no cogent reply was submitted.

The matter was further reported to the administrative department. In the DAC meeting held on 29.12.2020,a para was kept pending for probe to fix responsibility. For remaining paras, no reply was received and DAC meeting was not convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter needs to be probed at administrative department level besides making the loss good.

C-HR related irregularities

21.4.4 Irregular payment of pay and allowances-Rs. 7,311.27 million

As per Para II of Government of the Punjab, Health Department letterNo. SO(ME)2-26/2010(P) dated.08.05.2014, after inducting of house officers as per reference given to the fresh medical graduates from the host medical college and then other public medical institutions functioning in Punjab,these graduates will be given house job and graduates of other institutions shall be given only honorary house job.

During audit of Specialized Health Care & Medical Education Department, it was observed that an amount of Rs. 7,311,272,302 (Annexure-43) was paid to various doctors, staff and PG traninees of the hospitals. The expenditure held irregular as stipend was paid to traininees of private colleges, non approval of pay package from govt.irregularly in contravention of rules.

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

The matter was pointed out to concerned formationsin July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for compliance and probe and some paraswere kept pending for recovery. In one case the para was kept

pending for advice from technical wing of SHC&ME Department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends stoppage of the irregular payment, condonation of the irregularity from Finance Department besides recovery.

21.4.5 Irregular appointment-Rs. 2,170.75 million

As per ruling of Supreme Court of Pakistan dated 19.01.1993, passed in Human Rights Case No.104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.01.1995 and No.DS(O&M)5-3/2004/(Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly. Moreover, as per letter No.SORI (S&GAD)-16-6/80-Part-II dated 14.10.2001 if the adhoc appointment has to be continued for more than one year whether approval of the commission has been obtained under provision to rule 4 (ii) of the Punjab public service commission (functions) rules 1978 for extension of adhoc appointment beyond six months.As per Re-Employment Policy of Retired Govt. Servant/Army Personnel issued vide No.SOR-I-10-1/2003 dated 16 June 2003, "in order to streamline the procedure regarding re-employment of retired Government servants/Army personnel, the Chief Minister has desired that in future all cases of re-employment on contract must be examined by the Provincial Re-employment Board or Provincial re-employement Committee

During audit of Specialized Healthcare and Medical Education Department, it was observed that financial instructions of the Government had not been adhered to and the appointments were made without approval of pay package from the govt., and re-employementof retired government servants was made irregularly in contravention of above stated rules/policy. (Annexure-44)

The lapse occurred due to weak administrative controls.

When pointed out in July & August 2020. Most of the formations noted the observation for compaliance and others did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for regularization from competent authority and some paras were kept pending for clarification/advice from the Finance Department, fact finding inquiry at administrative level and recovery. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter being serious in nature be probed into at administrative level to arrive at factual position, fixing responsibility, taking remedial measures besides action against the responsible.

21.4.6 Excess/inadmissible payment of pay & allowance- Rs.900.97 million

According to rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges.

During audit of Specialized Health Care & Medical Education Department, it was observed that an amount of Rs.900,974,762 (Annexure-45) was paid to various doctors and staff of the hospitals on account of anesthesia allowance, non-practicing allowance, house rent allowance, special healthcare allowance and incentive allowance etc. and deductions and recoveries have not been made which resulted into loss to public exchequre.

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

The matter was pointed out to concerned formationsin July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for compliance, recovery, probe, clarification from Finance Department and advice from SHC&ME Department whereas some paras were kept pending for final out come of court proceeding, notification from PAC and approval of CM. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends stoppage of the irregular payment forthwith and recovery be effected and deposited into government treasury besides strengthening financial and internal controls.

21.4.7 Irregular appointment of contigent paid staff-Rs.503.62 million

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

During audit of Specialized Healthcare and Medical Education Department, it was observed that financial instructions of the Government had not been adhered to and the appointments of contingent paid staff/ daily wage staff were made without observing merit and advertisement in the newspapers.

Audit is of the view that disregard to the government instructions resulted in irregular and unauthorized expenditure of Rs. 503,626,825 (Annexure-46) on appointments.

The lapses were pointed out to concerned formations in July & August 2020. The formations noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 14.01.2021, 22.01.2021 and 29.01.2021, some paras were kept pending for regularization from competent authority. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

D-Procurement related irregularities

21.4.8 Purchase of unregistered medicine/surgical disposables- Rs. 1,613.20 million

The Drug Act 1976, the Drug Regulatory Authority of Pakistan Act 2012 and Medical Devices Rules, 2017 are the legal dispensation governing the registration, import, export, sale and manufacturer of medicines and disposables in Pakistan, Federal Government is also exercising the powers conferred by section 36 and all other enabling provisions of DRAP Act 2012.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the medicines/disposables items of different suppliers were not gotregistered with DRAP. The purchase of un-

registered medicines with DRAP was made in violation of above stated Act, referred above.

Audit is of the view that the quality of purchase of medicine and disposalsmay be compromised. Furthermore, there was every likelihood ofprocurement of substandard medicine. This resulted into irregular expenditure of Rs. 1,613,203,957. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	General Hospital, Lahore	2019-20	43386	Irregular purchase of medicines and disposables-Rs. 1,056,258,314	1,056,258,314
2	AllamaIqbal Medical College/Jinnah Hospital, Lahore	2019-20	43509	Purchase of un-registered medicines with DRAP amounting to Rs. 530,180,250	530,180,250
3	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46354	Purchase of un-registered medicine from M/STahir pharmacy	15,847,800
4	Children Hospital , Lahore	2018-20	44794	Purchase of un-registered medicines with DRAP-Rs.6,082,580	6,082,580
5	PIC Lhr	2019-20	44897	Irregular purchase of disposable items without any valid Drug registration certificate-Rs. 2,500,000	2,500,000
6	Shahdara Hospital	2019-20	45875	Purchase of un-registered medicines/disposable with DRAP-Rs.2,335,013	2,335,013
Total					**1,613,203,957**

The lapse occurred due to weak supervisory and financial control.

The matter was pointed out to concerned formations from February to November 2020. Some formations noted the observations for compliance whereas the other did not provide cogent replies.

The matter was further reported to the administrative department. In the DAC meeting held on 19.12.2020 and 06.01.2021, some paras were kept pending for clarification from DRAP whereas some were kept pending for compliance and probe. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC

meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter needs to be probed and regularized from the competent forums.

21.4.9 Irregular expenditure due to purchases at higher rates through quotaions and LP-Rs. 139.72 million

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

During audit of Specialized Healthcare and Medical Education Department, comparison of rates of medicine offered by the firms in various organizations revealed that lesser rates were offered by the same firms for same items during the same period. Moreover, in some cases medicines were purchased through local purchase at higher rates to avoid purchase on tender rates.

Audit is of the view that weak financial and supervisory controls resulted in loss of Rs. 139,728,686 (Annexure-47) to public exchequer.

The matter was pointed out to concerned formations from July & August 2020. Some formations noted the observations for compliance whereas the others did not provide any cogent replies.

The matter was further reported to the administrative department. In the DAC meetings held on 29.01.2021, some paras were kept pending for regularization from Finance Department, probe by administrative department and and some paras were kept pending for recovery. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should strengthen its internal controls, probe the matter to fix the responsibility and effect recovery of the stated amount.

21.4.10 Irregular purchase of L.P medicine/disposable without consumption of record-Rs. 397.29 million

As per SHC&ME Department, Government of the Punjab, Strategic Manangement& Internal Policy Unit letter no.95/SM&IPU dated 02.02.2018, local purchase in government hospital is allowed to ensure complete availability of medicine/surgicals/disposables/implants if otherwise not possible through bulk purchase within the hospital utilizing upto 50% of total budget of medicine in hospital.

During audit of Specialized Healthcare and Medical Education Department, local purchases of medicines/disposables were consumed without consumption record. Moreover, prescription of doctors, list of disposable/surgical registered with DRAP and selection of three technical accepted brands, were not made which required as per policy referred above.

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Jinnah Hospital	2019-20	43498	Irregular/Unauthorized purchased of L.P Medicines disposables without consumption record amounting to Rs.94,697,952	94,697,952
2	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43384	Irregular/unauthorized purchase of l.p medicines disposables without consumption record amounting to Rs. 19,077,647	19,077,647
3	Children Hospital Faisalabad	2019-20	45828	Unjustified expenditure on local purchase of medicine amounting to Rs. 19,038,084	19,038,084
4	Shahdara Hospital	2019-20	45877	Irregular/unauthorized purchase of L.P medicines	18,426,812

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				disposables without consumption record amounting to Rs.18,426,812	
5	Children Hospital Faisalabad	2019-20	45825	Irregular expenditure on LP amounting to Rs.4.68 million	4,680,000
6	Children Hospital Faisalabad	2019-20	45790	Expensive purchase of medicines through Local Purchases amounting to Rs. 2,954,169	2,954,169
7	AllamaIqbal Hospital Siakot	2018-20	46031	Un-Justified Local Purchase of Drug and Medicine-Rs. 1,144,433	1,144,433
8	Children Hospital, Faisalabad	2014-20	45783	Unjustified/lavish expenditure on purchase of furniture amounting to Rs. 3,220,910	3,220,910
Total					**397,294,124**

Audit is of the view that weak financial and supervisory controls resulted in loss to public exchequer.

The matter was pointed out to concerned formations from July & August 2020. Some formations noted the observations for compliance whereas the other did not provide cogent replies.

The matter was further reported to the administrative department. In the DAC meetings held on 29.12.2020, 06.01.2021 and 29.01.2021, some paras were kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should strengthen its internal controls, probe the matter to fix the responsibility and effect recovery of the stated amount.

21.4.11 Non delivery of supplies within stipulated period- Rs. 524.95 million

As per supply orders and agreements, the firms were required to supply the items within specified time mentioned in the supply orders.

During audit of Specialized Healthcare & Medical Education Department, it was observed that supply orders of Rs.524,951,249 (Annexure-48) were issued but the contractors failed to deliver the supply of the drug and medicine and machinery. Neither the department forfeited the performance guarantee nor the firms were black listed which was undue favour to the firms.

Audit is of the view that the issue was due to weak controls.

The matter was pointed out to concerned formationsin July and August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on 17.12.2020 and 29.01.2021, some paras were kept pending for probe at administrative departmentans and some paras were kept pending for placement of the matter before BoM. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility and forfeit the performance guarantee and black list the firms besides strengthening of supervisory and financial controls.

21.4.12 Acceptance of Drugs without DTL reports-Rs. 62.61 million

As per Government of the Punjab, Health Department letter No. S.O.(P-I) Health/PC-98-99/98, the firms would provide the samples of every batch for DTL and the medicine be got tested through DTL before accepting supplies. According to Sub-Section2 of Section 22 of the Drugs Act, 1976, the Government Analyst, as far as may be, shall submit the report within sixty days of the receipt by him of the sample of the drug and if he is not able to do so for reasons beyond his control, shall communicate the reasons to the inspector in writing and shall endorse its copy to the Central Licensing Board or, as the case may be, the Registration Board or the Provincial Quality Control Board who shall have the sample tested from the same or any other Government Analyst or a Government Drug Testing Laboratory or any other laboratory and shall ensure the receipt of results of such test and analysis within a further period as may be prescribed and shall make the test report available to the inspector for further action.

During audit of Specialized Healthcare & Medical Education Department, it was observed that an amount of Rs.62,606,236 (Annexure-49) was spent on purchase of medicines but DTL test/analysis were not carried out from any recognized government laboratory.

Audit is of the view that weak supervisory controls resulted in purchase of medicine without DTL.

The matter was pointed out to concerned formationsin July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 29.12.20, some paras were kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was

convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that responsibility be fixed for non-conducting of DTL.

21.4.13 Irregular procurements by splitting-Rs. 155.27 million

As per rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of Rs.155,269,268 (Annexure-50) was incurred uneconomical on procurements of medicine, surgical disposables, other store articles and services by splitting up of expenditure.

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The matter was pointed out to concerned formationsin July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on in November, December 2020 and January 2021, some paras were kept pending for regularization, compliance and some paras were kept pending for probe. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report

despite issuance of reminders in November, December 2020 and January 2021.

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

21.4.14 Irregular procurements of Lab kits-Rs. 351.36 million

According to rule 10(2) of the Punjab Procurement Rules 2014, a procuring agency shall determine the specification in the manner that will be generic and shall not include the reference to brand name, model number, catalogue number or similar other classification but if the procuring agency is satisfied that use of, or the reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words or equivalent.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of Rs.351,365,111 was incurred on procurements of lab kits. Brand name was mentioned in advertisement in violation above rules. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Jinnah Hospital	2019-20	43511	Non transparent purchase of Lab Kits	252,433,551
2	Allied Hospital Fsd	2019-20	45713	Non transparent purchase of Lab Kits	92,054,680
3	Allied Hospital Fsd	2019-20	45762	Description of Deviation: Non trasparent purchase of lab kits	5,792,880
4	Shahdara Hospital	2019-20	45880	Non transparent purchase of Lab kits	1,084,000
Total					**351,365,111**

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The matter was pointed out to concerned formationsin July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 30.12.2020, some paras were kept pending for obtaining certificate from PPRA. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

21.4.15 Irregular procurements in violation of Punjab Procurement Rules-Rs. 16,193.65 million

As per rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per rule 12 ibid, a procuring agency shall advertise procurements on the website of the Authority, the website of the procuring agency and print media.Further, as per Rule 37 & 66 ibid, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of Rs. 16,193,648,552 (Annexure-51) was incurred on procurements of goods and services without observing annual procurement planning, uploading of evaluation reports and non advertisement on PPRA web site.

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The matter was pointed out to concerned formationsin July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for regularization, recovery, probe by administrative department, obtaining certificate from DRAP, getting approval from syndicate and referring the cases to BoM to ascertain the facts. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

21.4.I6 Irregular expenditure on purchase of bulk medicine- Rs.1,878.62 million

As perrule 37 & 66 of PPRA Rules 2014 read with PPRA letter no. L & M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract shall be uploaded on PPRA website.

During audit of the accounts of Punjab Institute of Cardiology for the FY 2019-20, it was observed that expenditure to the extent of Rs.1,878,616,694 was incurred on purchase of bulk medicine. The bid evaluation reportsgiving justification for acceptance or rejection of bids

was not uploaded on authority web site at least ten days prior to the award of procurement contract.

This lapse was due to weak supervisory and financial internal controls.

When pointed out the irregularity in July 2020, the management replied that detail reply would be submitted after receipt of AIR. The reply was evasive and in contravention to the above rules and bidding documents.

The matter was further reported to the administrative department. In the DAC meeting held on 18.1.2021, the para was kept pending for regularization from Finance Department. Further progress was not reported by the department.

Audit recommends that the matter may be probed for fixing responsibility against the officers/officials.

(PDP No.44859)

21.4.17 Irregular expenditure on procurement of medicine and other items-Rs. 1,636.71million

As per Drug Act 1976, the Drug Regulatory Authority of Pakistan Act 2012 and Medical Devices Rules, 2017 are the legal dispensation governing the registration, import, export, sale and manufacturer of medicines and disposables in Pakistan, Federal Government is also exercising the powers conferred by section 36 and all other enabling provisions of DRAP Act 2012. According to rule 2.32 (a) of PFR Vol-I, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure of Rs. 1,636,717,583 (Annexure-52) was incurred irregular due to the registration, import, export, sale and manufacturer of medicines and disposables was not made as required referred above.

The matter was pointed out inNovember 2019, July and August 2020. Most of the formations noted the observations for compliance and others did not offer cogent replies.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Matter may be inquired into, fix the responsibility and compliance be made besides strengthening of internal control system.

21.4.18 Irregular expenditure on Janitorial/Security services- Rs. 101.16 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. Moreover, rule 7(1) & (2) of Punjab Private Security Companies (Regulation and Control) Rules 2003 provides that the licensee shall arrange training of at least two weeks for civilians and one week for ex-army personnel employed by it as security guards. Further, Rule 17(1) ibid requires that every Private Security Company shall get itself registered with the Punjab Social Security Institution. Moreover, Rule 18(1) ibid requires that all the Private Security Companies shall get their employees insured under Group Insurance Policy with a registered Insurance Company.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure of Rs.101,162,011 (Annexure-53) was incurred irregular due to excess payment to janitors and alsonecessary documents i.e. biometricattandence and CNIC of the guards/janitors were not available in the record.

The matter was pointed out in November 2019, July and August 2020. Most of the formations noted the observations for compliance and others did not offer replies.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, some paras were kept pending for compliance. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Matter may be inquired into, fix the responsibility and compliance be made besides strengthening of internal control system.

21.4.19 Irregular expenditure on repair of machinery and equipment-Rs. 450.23 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 Specialized Healthcare and Medical Education Department, it was observed that expenditure of Rs. 450,233,438 (Annexure-54) was incurred irregular due to non fulfillment of technical evaluation criteria, non maintenance of history sheets/log books etc.

The matter was pointed out in November 2019, July and August 2020. Most of the formations noted the observations for compliance and others did not offer cogent replies.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter may be inquired to fix responsibility and compliance be made besides strengthening of internal controls.

21.4.20 Irregular procurement of medicine having Short shelf life-Rs. 26.53 million

Clause of Annex-A "Technical Specifications and Ancillary Services" (d) Shelf life provides that the shelf life must be up to 85% for the locally manufactured drugs and 75% for the imported drugs. In case where the manufacturing date is not mentioned on product label, the product must have at least 18 months' shelf life at the time of supply received. The lower limit of the shelf life must be up to 80% and 70% with imposition of 1% penalty charges of actual shortfall in shelf life below prescribed limit for locally manufactured and imported medicines respectively.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure of Rs.26,533,150 (Annexure-55) was incurred irregular due to purchase of medicine having shelf lifeless than 80% without imposition of penalty for short shelf life.

The matter was pointed out inNovember 2019, July and August 2020. Most of the formations noted the observations for compliance and others did not offer cogent replies.

The matter was further reported to the administrative department. In the DAC meeting held on 29.01.2021, some paras were kept pending for probe by administrative department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Matter needs to be inquired for fixing the responsibility and compliance be made besides strengthening of internal control system.

21.4.21 Irregular procurement and payment of expired Lab kits - Rs. 2.07 million

The Punjab Assembly had passed the Drug Act 1976 on February 8, 2017 according to which the sale of medical drugs which are below the acceptable standards will be punishable by imprisonment ranging from 6 months to 5 years and also a fine of Rs 1 to 5 million. Moreover, if a qualified person is not available, then a fine of Rs 500,000 to 5,000,000 could be imposed as well as imprisonment from 30 days to five years. Moreover, under the amendment, a chemist would be arrested if any spurious, substandard or expired drug was found in their stores. He will not be able to obtain a bail for six months. Under the Punjab Drug Act 2017, it is mandatory for a certified pharmacist to be present in medical stores.

During audit of FMU (Allied Hospital Faisalabad) for the FY 2019-20, it was observed that supply order for supply of lab kits was issued on 23.04.2019. A perusal of the invoice of 15 Lab kits (HCV PCR KITS) amounting to Rs. 2,070,000 of the supplying firm M/s Chemist House revealed that, the lab kits were expired on 05.01.2019. The hospital store received supply of kits on 23.04.2019. It means that M/s Chemical House supplied expired lab kits to Allied hospital, Faisalabad. Moreover, Deputy Drug Controller and AMS Stores signed and endorsed the invoice for payment and also payment was made after pre-audit. Nobody pointed out/ nor stopped the payment of expired kits.

Audit is of the view that the lapse occurred due to weak internal controls on procurements and inventories.

Audit pointed out the irregularity in August 2020. The management stated that matter would be investigated.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the

finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should investigate the matter to fix the responsibility and take corrective measures accordingly.

(PDP No. 45703)

E-Works related irregualarties

21.4.22 Non-recovery of compensation for delay in completion of work-Rs.631.627 million

According to clause 39 of the contract agreement, time allowed for carrying out the work shall be strictly observed by the contractor. If the contractor did not complete his work in time he will be liable to pay 10% of agreement amount as compensation.

During audit of Specialized Healthcare & Medical Education Department, it was observed that payment of Rs. 631,627,000 was made to the contractor and work was required to be completed within stipulated period i.e. 24 months but the work was not completed till close of audit but the penalty was not imposed on the contractor for delay. The details are as under:

Sr. No.	Name of	Period of audit	PDP No.	Nature of	Amount
1	King Edward Medical University, Lahore	2018-20	42313	Time over run due to non competion of work within due date	156,562,000
2	King Edward Medical University, Lahore	2018-20	42300	Time over run due to non-completion of the project within the stipulated period	475,065,000
Total					**631,627,000**

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

The matter was reported in April to November 2020. The management replied that the compliance would be shown within due course of time.

The matter was also reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to recover the compensation for delay besides fixing the responsibility.

21.4.23 Irregular award of civil work -Rs. 81.72 million.

According to Sr.No.1 of Schedule VI of the Punjab Medical & Health Institution Rules 2003 revised by Government vide Notification No. SO(B&A)28-47/2016 (PM & III) dated 18.07.2017, the technical sanction of estimates shall be accorded by the engineering staff of the rank equivalent to XEN, SE or Chief Engineer of the C & W Department as per Delegation of Financial Power Rules, 2016.

During audit of Specialized Healthcare & Medical Education Department, it was observed that payment of Rs. 81,725,554 was made to the contractor but thework was executed without obtaining technical estimatessanctioned by the competent authority, measurement book was not maintained properly, inspection and completion certificates were found missing. Details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	AllamaIqbal Medical College/Jinnah Hospital, Lahore	2019-20	43505	work executed without approval of technical sanction, estimate was not prepared, measurement book not maintained properly, inspection and completion certificate found missing.	68,634,764
2	Medical Superintendent, Government Sardar Begum Teaching Hospital, Sialko	2018-20	39515	sanctions were not accorded according to rule, MB was not found and completion certificate was not according to rule etc	13,090,790
Total					**81,725,554**

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

The matter was reported in April to November 2020. The management was taken up matter with the concerned and compliance will be shown with in due course of time.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to inquire the matter, fix the responsibility and get the irregularity condoned from Fiannce Department besides imposition of penalty.

F-Value for Money and service delivery issues

21.4.24 Procurement without immediate requirement- Rs. 6,878.49 million

Rule 15.18 of PFR Vol-I provides that 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. 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 Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of Rs. 6,878,490,887 (Annexure-56) was incurred on procurement of drug and medicines, machinery and printing items. The items so purchased were not installed/used by the department. This resulted into blockage of public money due to purchase without immediate requirement, wastage of

warrantee period and obsoleting the equipments. Some instances are given below:

Sr. No.	Name of formation	Value of Opening stock (Rs.)	Value of Closing Stock (Rs.)
1	Quad e Azam Medical College and Allied Institutions B/Pur	981,577,724	1,372,845,441
2	Rawalpindi Medical College and allied Institutions, Rawalpindi	111,911,479	158,209,098

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

The matter was pointed out in November 2019, July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on 12.12.2020, 24.12.2020, 07.01.2021and 29.01.2021, some paras were kept pending for regularization from Finance Department and some paras were kept pending for probe. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter needs to be probed to fix the responsibility besides strengthening of supervisory and financial controls.

21.4.25 Non-replacement of substandard, expired and banned medicine-Rs. 158.78 million

According to clause e (ii) of the Special Conditions of the Contract & Technical Specifications (Annex-B) of the Standard Bidding Documents for procurement of Drugs / Medicines, Surgical & Disposal Items " circulated by Government of the Punjab, Health Department vide Notification No. SO(P-1)H/8-1/2011-12; dated 29.10.205, in case of substandard/failure report of any batch, the Supplier has the right to go for appellate laboratory. If it is again declared substandard, the Supplier will

be intimated and they will be bound to re-supply the entire fresh stock of that batch free of cost within the reasonable time period to be intimated by the purchaser but not later than 21 days (three weeks) from the date of intimation, which will be subject to completion of all testing and verification formalities. At the parallel, the case will also be forwarded to the concerned authority for legal action as per Drugs Act 1976 and disposal of substandard stocks.

During audit of Specialized Healthcare & Medical Education Department, it was noticed that medicines costing of Rs.158,777,466 (Annexure-57) had been declared substandard by the Drug Testing Laboratory. But banned medicine were not replaced by the firm/expired stock were not removed by the supplying firms despite lapse of considerable time, which caused loss to public exchequer. The managements neither forfeited firm's securities nor recovered LD charges in view of non-supply or delayed supply respectively.

Audit is of the view that weak supervisory and financial controls resulted in non-replacement of substandard/expired medicines.

The matter was pointed out to the concerned formations in August 2019, July, August and October 2020.Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held on 12.12.2020, 24.12.2020, 06.01.2021, 14.01.2021, 22.01.2021 and 29.01.2021, some paras were kept pending for recovery, ex-post facto sanction from Finance Department and some paras were kept pending for the decision of PQCB, production of DTL of the replaced stock. Some paras were reduced to the extent shown in annexure after verification. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was

convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends strict action i.e. forfeiture of security & black listing should be taken against the concerned firms for not replacement of stock besides taking legal action.

21.4.26 Loss due to wasteful expenditure-Rs. 49.44 million.

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

During audit of Specialized Healthcare & Medical Education Department, it was noticed that the department have incurred huge wasteful expenditure of Rs. 49,441,803 as vehicle services were out sourced having besides own fleet, the expenditure on fenced boundary wall as temporary arrangement besides having concrete boundary wall under the project. Detail are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Remarks	Amount (Rs.)
1	DHQ Hospital Sargodha	2018-20	40912	Payment was for supply of gas pipe line system which received on 11-2-2020 but not installed till date of audit	25,383,000
2	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46185	Hiring of vehicle on rent for pick and drop of staff at very nominal charges resulting into loss to institution' fund	15,686,005
3	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46189	expenditure on fenced boundary wall as temporary arrangement having concrete boundary wall under the project	7,270,478
4	Secretary, SHC&ME Department	2019-20	43252	Hiring of vehicle on rent having own fleet of 54 vehicles.	1,102,320
Total					**49,441,803**

In response to preliminary observations pointed out in September 2019, July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 29.01.2021, some paras were kept pending for probe at administrative department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends to inquire the matter, fix the responsibility besides affecting recovery from the concerned at fault besides strengthening of internal control system.

G-Recoveries and overpayments

21.4.27 Recoveries from contractors/service providers-Rs. 567.67 million

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that loss of Rs.567,671,588 (Annexure-58) was sustained by the department but recoveryon account risk purchase of medicine, LD charges, cost of DTL samples, recovery from pharmacy and cafeteria etc.and recovery for medical treatment from various institutions had not been affected from the contractors.

Audit is of the view that the loss was due to weak internal controls on recoveries.

The matter was pointed out in September 2018, July & August, November 2019, March, July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paraswere kept pending for compliance andprobe. Some paras were kept pending for decision of the Court. In some cases, amounts of paraswere reduced to the extent shown in annexure. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter needs tobe probed to fix the responsibility and make the loss good besides strengthening of supervisory and financial controls.

21.4.28 Recoveries of electricity charges from defaulters- Rs. 288.04 million

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that loss of Rs.288,042,098 (Annexure-59) was sustained by the department but recovery had not been affected from the contractors, employees and the person at fault on account of loss to public exchequer.

Audit is of the view that the loss was due to weak internal controls on recoveries.

The matter was pointed out in September 2018, July & August, November 2019, March, July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, some paras were kept pending for placement of the matter before BoM. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility and make the loss good besides strengthening of supervisory and financial controls.

21.4.29 Inactive services of CT scan and MRI-Rs. 35.52 million

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that loss of Rs.35,521,961 was sustained by the department due to non-provision of service contract of MRI and C.T scan. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	AllamaIqbal Medical College/Jinnah Hospital, Lahore	2019-20	42879	loss due to non-provision of MRI machine services	15,800,000
2	RWP Medical University & Allied Hospitals, RWP	2018-20	43379	loss due to non-provision of CT Scan machine services	13,300,000
3	Mayo Hospital Lahore.	2019-20	42814	Irregular Excess payment on account of Medical Gases - Rs.5,679,461	5,679,461
4	DHQ Teaching Hospital, Sargodha	2018-20	46872	unaccetable downtime of CT Scan Machine	742,500
Total					**35,521,961**

Audit is of the view that the loss was due to weak supervisory and internal controls.

The matter was pointed out in September 2018, July & August, November 2019, March, July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 29.01.2021, some paras were kept pending for probe at administrative department. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility and make the loss good besides strengthening of supervisory and financial controls.

21.4.30 Non-recovery of risk purchase-Rs. 37.80 million

According to Clause 20.1 of standard bidding documents for procurement of medicines/disposable items, delivery of goods shall be made by the supplier in accordance with the time schedule prescribed by the purchaser in schedule of requirement. In case the contractor failed to adhere to prescribe time the purchaser is at liberty to make risk purchase at the risk & cost of the contractor in the best public interest.

During audit of Specialized Healthcare & Medical Education Department, it was observed that loss of Rs.37,800,415 (Annexure-60) was sustained by the department as the contractor failed to adhere to the prescribe time allowed in the contract. The department made procurments from other contractor but the risk and cost was not recoverd.

Audit is of the view that the loss was due to weak financial controls.

The matter was pointed out in September 2018, July & August, November 2019, March, July & August 2020. Most of the formations noted the observations and rest did not offer cogent reply.

The matter was further reported to the administrative department. In the DAC meeting held on 29.01.2021, some paras were kept pending for compliance and some paras were kept pending for probe and recovery. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility and make the loss good besides strengthening of supervisory and financial controls.

21.4.31 Non/less deduction of income tax-PST, GST and Stamp duty-Rs. 189.34 million

According to Sections 153 & 236 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule. Moreover, as per Excise & Taxation Officer letter no.1527 dated 25.5.1998, the contractors making supplies of goods and services are required to pay Professional tax at the prescribed rate. Moreover, according to Sr. No. 52 (a) under Sixth schedule of the Sales Tax Act 1990, operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of 200 or more beds are exempt from payment of sales tax. Furthermore, sales tax on various types of services is applicable at the rates specified in second schedule of Punjab Sales Tax on Services Act 2012.

During audit of the Specialized Health & Medical Education Department, it was observed that payments were made to various

contractors/suppliers without deduction of Income Tax, PST, Stamp duty and GST amounting to Rs.189,336,166 (Annexure-61).

Audit is of the view that weak internal controls on taxation resulted in none/less deduction taxes.

When the matter was pointed out to the concerned formations in August 2019, July & August 2020. Most of the formations noted the observations and rest did not offered cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for compliance and some paras were kept pending for clarification from Punjab Revenue Authority/FBR. Further progress was not reported by the department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

21.4.32 Non acution of canteens and cycle stand-Rs. 107.99 million

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that loss of Rs. 107,993,683 was sustained by the department due less recovery of amount of lease andnon auction of canteen and cycle stand etc.

The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Nauture of Loss/Recovery	Amount (Rs.)
1	Mayo Hospital Lahore.	2019-20	42826	Lease money	42,030,437
2	Nishtar Medical University & Allied Institutions, Multan	2019-20	46059	lease money	12,350,000
3	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46817	lease money	4,800,000
4	QMC & Allied Institutions Bahawalpur	2019-20	45933	lease money	4,170,600
5	Lady Aitcheson Hospital, Lahore	2019-20	44165	Lease money	4,088,400
6	MS, Aziz BhattiShaheed Teaching Hospital, Gujrat	2019-20	42906	lease money	3,500,000
7	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46369	lease money	3,282,128
8	QMC & Allied Institutions Bahawalpur	2019-20	45932	lease money	2,574,503
9	Lady Aitcheson Hospital, Lahore	2019-20	44163	Lease money	1,988,034
10	QMC & Allied Institutions Bahawalpur	2019-20	45958	lease money	1,921,020
11	FMU & Allied Institution, Faisalabad	2019-20	45771	lease money	1,842,424
12	DG Khan Medical College & Allied Institutions, DG Khan	2018-20	44378	lease money	1,684,250
13	Mayo Hospital Lahore.	2019-20	42820	Lease money	1,658,750
14	Mayo Hospital Lahore.	2019-20	42822	Lease money	1,531,278
15	Mayo Hospital Lahore.	2019-20	42825	Lease money	1,500,000
16	Govt. Mian Nawaz Sharif Hospital, Lahore	2019-20	39500	lease money	1,300,000
17	FMU & Allied Institution, Faisalabad	2019-20	45722	lease money	1,249,200
18	Nishtar Medical University & Allied Institutions, Multan	2019-20	46057	lease money	888,667
19	D.H.Q. Teaching	2019-20	45573	lease money	

Sr. No.	Name of formation	Period of audit	PDP No.	Nauture of Loss/Recovery	Amount (Rs.)
	Hospital, Lahore				600,000
20	Punjab Dental Hospital, Lahore	2018-20	42866	Lease money	240,000
21	Punjab Institute of Cardiology	2019-20	44893	Lease of Model Pharmacy without Rent Assessment	225,548
22	Lady Willington Hospital, Lahore	2018-20	44772	Irregular lease of parking stand without auction through open tender system-Rs. 6,213,444	6,213,444
23	King Edward Medical University, Lahore	2018-20	42317	Loss due to non auction of hostels canteens and on deduction of income tax amounting to Rs.3355000 after completion of	3,355,000
24	Lady Willington Hospital, Lahore	2018-20	44766	Loss due to non auction of cooperative medical and general store-Rs.5,000,000	5,000,000
Total					**107,993,683**

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

The matter was pointed outfrom July to November 2020. Most of the formations noted the observations and rest did not offern any cogent reply.

The matter was further reported to the administrative department. In the DAC meetings held in November, December 2020 and January 2021, some paras were kept pending for compliance and some paras were kept pending for probe. In one case, amount of parawas reduced to the extent shown in table. Further progress was not reported by the

department. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be probed to fix the responsibility and make the losses good besides strengthening of supervisory and financial controls.

H-Others

21.4.33 Irregular expenditure beyond competency-Rs.1,113.49 million

According to rule 17.2 (1) of PFR Vol-I, there must be an act of financial sanction of competent authority before making payment out of government revenue. As per Delegation of Financial Powers laid in PM&HI Rules 2003 vide Sr. No. 19 of Schedule-V, the Medical Superintendent was empowered to accord sanction up to Rs. 10 lac for the purchase of drugs/medicines in bulk.

During audit of Specialized Healthcare & Medical Education Department, it was observed that sanction of Rs.1,113,491,387 was accorded irregularly by the MS of the hospital beyond the competency on account of procurement of drug and medicine. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Faisalabad medical College, Faisalabad	2019-20	45730	562,885,968
2	AllamaIqbal Medical College/Jinnah Hospital, Lahore	2019-20	43514	550,605,419
Total				**1,113,491,387**

Audit is of the view that weak supervisory control and violation of Govt. rules led to aforesaid financial indiscipline in the accounts of FIC.

Audit pointed out the lapses in July & August 2020. Most of the formations noted the observation for compliance whereas replies given by others were not satisfactory.

The matter was further reported to the administrative department. In the DAC meeting held on 06.01.2021, the para was kept pending for

compliance. Further progress was not reported by the department. For remaining para, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that matter may be inquired into and responsibility fixed, besides the irregularity got regularized by obtaining ex-post facto sanction from the competent authority.

21.4.34 Non verification of educational certificates from respective BISE/University

Sub rule (2) of rule 21-A of Punjab Civil Servant appointment and conditions of services Rules, 1974, requires that an appointment by initial recruitment shall be subject to verification of character and antecedents of the person appointed to the satisfaction of the appointing authority.

During audit of Specialized Healthcare & Medical Education Department, it was observed that various officers/officials are working but their educational certificates were not got verified from the respective Board/University in violation of the above said Government instructions/rules as the same was not found attached in the personal files and service books of the Officers /Officials. Further, audit held that the personal files / services books of all staff be updated by placing missing documents and properly page numbers. The personal files / services books should contain all documents (like educational certificates, appointment/promotion orders, medical fitness certificates, police report, verification of degrees, nominations etc) from the date of appointment of all officers/officials. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.
1	D.G. Khan medical College & Allied Institutions, D.G. Khan	2018-20	46624
2	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	46628
3	PKLI Lahore	2018-20	47592

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

Audit pointed out the irregularity during July 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter needs to be looked into and get the antecedents verified from the respective.

21.4.35 Unauthorized/excess expenditure-Rs. 1,907.26 million

Section 23 (b) of King Edward Medical University, Lahore Act 2005, states that the Senate shall have the powers to consider and pass resolution on the annual report, the annual statement of accounts and the annual and revised budget estimates submitted by the Syndicate.Rule 17.15 of PFR Vol.-I provides that no Govt. servant may without previously obtained an extra appropriation, incur expenditure in excess of the amount provided for the expenditure under the heads concerned, and when a Govt. servant exceeds the annual appropriation he may be held responsible for the excess.

During audit of Specialized Healthcare & Medical Education, Department, Lahore, for the Financial Year 2019-20, it was observed that expenditure of Rs. 1,907,268,024 (Annexure-62) was incurred irregularly as expenditure was not approved by the senate of the university and excess expenditure was made than the allocated budget on account of pay & allowances.

Audit is of the view that weak internal controls on budgetary appropriations resulted in unauthorized expenditure.

When pointed out the matter during July & August 2020, most of the managements noted the observations for compliance.The remaining did not submit cogent replies.

The matter was further reported to the administrative department. In the DAC meetings held on 17.11.2020, 07.01.2021, 14.01.2021 and 22.01.2021, some paras were kept pending for regularization from Finance

Department. Further progress was not reported by the department. For remaining paras, no reply was received and DAC meeting was not convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

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

21.4.36 Utilization of fund out of Receipt Account-Rs. 2.879 million

Rule 7 (i) under section (v) of Punjab Treasury Rules requires that all moneys received by or tendered to Government servants shall without undue delay be paid in full into the treasury or into the bank. No department of the Government may keep such money out of the consolidated fund or public account of the province.

During audit of Specialized Healthcare & Medical Education, Department, Lahore, it was observedthat huge amount was drawn from hospital receipts/ hostel funds and were paid to the hospital administration as loan and for renovation of auditorium in violation of above stated rule.

Sr. No.	Name of formation	Period ofaudit	PDP No.	Amount (Rs.)
1	Shahdra, Hospital, Lahore	2019-20	45859	2,181,135
2	Gujranwala. Medical college, & allied Institute, Gujranwala	2019-20	42736	549,811
3	DG Khan Medical college, & allied Institute, DG Khan	2018-20	44379	148,000
Total				**2,878,946**

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

When pointed out the matter in July & August 2020, the managementsonly noted the observations but did not offer any reply.

The matter was further reported to the administrative department. In the DAC meetings held on 12.12.2020, 30.12.2020 and 22.01.2021, some paras were kept pending for compliance and remaining were kept pending for clarification from the Finance Department. Further progress was not reported by the department.

Audit recommends to inquire the matter, fix the responsibity and get the irregularity condoned from the Finance Department.

CHAPTER 22
YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT

22.1 Introduction

(A) Youth Affairs, Sports, Acheology and Tourism Department is an administrative department headed by the secretary, consisting of four components. The main aim of the first component i.e. Youth Affairs is to facilitate, groom and guide the youth to live in peace and harmony. Sports Board Punjab is committed to promote sports culture in Punjab. The fourth component relating to accheology is responsible to protect the heritage of Pakistan located in Punjab through archeological explorations, recoveries, documentation and exhibition of material and artifacts. The tourism component is responsible to develop and promote tourism by providing accommodation, food, entertainment, amusement, public amenities and other services including informatory literature to the tourists.

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

Introduction

The Appropriation Accounts for the FY 2019-20 of Youth Affairs, Sports, Archaeology and Tourism Department indicate expenditure on various specified services viz`a`viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2019-20 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	SupplementaryGrant/Re-Appropriation	Final Grant	ActualExpenditures	Excess/ (Savings)
1	**2**	**3**	**4**	**5**	**6(5-4)**
PC21010	1,106.05	(71.43)	1,034.62	1,000.78	(33.84)
PC21014	199.02	0.00	199.02	137.84	(61.17)
PC21023	2,290.94	(565.93)	1,725.01	1,684.67	(40.34)
PC22036	4,183.51	(2,380.21)	1,803.31	1,778.52	(24.79)
Total	**7,779.52**	**(3,017.57)**	**4,761.95**	**4,601.81**	**(160.14)**

Overview of Expenditure

The final budget of Youth Affairs, Sports, Archaeology and Tourism Department for the FY ended 30th June, 2020 was Rs. 4,761.95 million. Out of this, actual expenditure was Rs. 4,601.81 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	3,596,010,000	2,823,295,490	(772,714,510)	(21.49)
Development	4,183,512,000	1,778,517,808	(2,404,994,192)	(57.49)
Total	**7,779,522,000**	**4,601,813,298**	**(3,177,708,702)**	**(40.85)**

During the year, owing to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	2,958,649,000	2,823,295,490	(135,353,510)	(4.57)
Development	1,803,305,352	1,778,517,808	(24,787,544)	(1.37)
Total	**4,761,954,352**	**4,601,813,298**	**(160,141,054)**	**(3.36)**

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. (160.14) million at the close of the FY 2019-20 under grant PC21010, PC21014, PC21023 & PC22036 were not surrendered in time by the Department.

Audit Profile of Youth Affairs, Sports, Archaeology and Tourism Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue/ Receipts audited FY 2019-20 (Rs. in million)
1.	Formations	53	4	1,244.70	-
2.	• Assignments Accounts • SDAs etc. (excluding FAP)	1	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	330.41	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

22.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 5,926.89 million were raised in this report during audit of Youth Affairs, Sports, Archeology and Tourism Department. This amount includes recoveries of Rs. 631.49 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
A	Non Production of record	1,936.57
B	HR/Employees related irregularities	256.17
C	Procurement related irregularities	198.54
D	Management of accounts with commercial banks	96.22
E	Works related irregularities	99.88
F	Financial Management Issues	2,594.79
G	Recoveries and overpayments	631.49
H	Others	113.23
Total		**5,926.89**

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	67
2.	1999-00	21	07	14	33
3.	2000-01	91	56	35	62
4.	2001-02	18	3	15	17
5.	2006-07	22	14	08	64
Total		**157**	**83**	**74**	**53**

The compliance with PAC Directives in Youth Affairs Department is not very encouraging. The department needs to improve it.

As Youth Affairs was previously under the administrative control of Information and Culture Department, therefore, the compliance status of PAC directives of both the departments is same.

22.4 AUDIT PARAS

A-Non-production of record

22.4.1 Non-production of record-Rs. 1,936.57 million

According to Section 14 (2) & (3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Further, note ii & iii of the Accountant General Punjab Lahore authority letters regarding releasing of payment authority of SDA requires submission of monthly account of expenditure supported with copies of paid vouchers by 15th of each month and submission of monthly reconciliation statements duly signed by PAO / DDO with photocopies of passbook by 7th of each month.

During audit of following formations of Youth Affairs, Sports, Archeology and Tourism Department, Government of Punjab, it was observed that auditable record amounting to Rs. 1,936,568,572 were not produced to audit. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount of Para	Nature of Record
1.	PD PMU Sports Board Punjab	2017-20	46452	1,903,520,384	Tender record & final evaluation report
2.	Secretary YA, Sports, Archeology and Tourism	2013-20	45271	1,845,000	Vouched Account
3.	Punjab Sports Board Lahore	2018-20	45338	9,225,820	Record of tasks assigned to the coaches & consultants, their progress reports, and attendance registers
4.	Secretary YA, Sports, Archeology and Tourism	2013-20	45295	7,194,484	Log Books

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount of Para	Nature of Record
5	Secretary YA, Sports, Archeology and Tourism settled	2013-20	45283	4,559,875	Vouched Account
6	Punjab Sports Board Lahore	2018-20	45335	4,757,000	Vouched Account & issuance of unlawful grants to the sports Association without any authority.
7	Punjab Sports Board Lahore	2018-20	45345	2,734,009	Record regarding tender process like prequalification process technical evaluation, financial evaluation, tender sale register, CDRs register, allied voucher record etc.
8	Secretary YA, Sports, Archeology and Tourism	2013-20	45284	2,732,000	Vouched Account
Total				**1,936,568,572**	

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

The matter was pointed out in October & November 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings few cases were kept pending for production of vouched account/record. In one case the para was reduced to the stated extent shown in table after verification. In another case the para was kept pending for advice from Finance Department regarding clarification/elaboration of grant in aid as per article 10 (5) and 11 (b) of Constitution of Sprots Board Punjab. In another case the para was kept pending for departmental inquiry and fixing responsibility against the responsible. Further progress was not reported by the department till the finalization of this Report. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends departmental proceedings may be initiated against the concerned DDOs for non-production of record.

B-HR/Employees related irregularities

22.4.2 Irregular payment to daily paid/work charge employees- Rs. 256.17 million

According to the Government of the Punjab, Finance Department's Notification No. RO(Tech) FD 2-2/2016; dated 28.12.2017, appointments of work charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wages Rates-2016. As per clause 2 (a & b), the appointments to a post shall be advertised properly in the leading newspapers. The recruitment to all the posts in the schedule shall be made on the basis of merit specified for the regular establishment.

During audit of the Directorate General of Sports Punjab, Lahore for the FY 2018-20, it was observed that irregular payment of daily work charge employees were made for Rs. 256,173,439 during the period under audit. The expenditure was held irregular due to the following reasons:

1. Daily paid/work charge employees were recruited by different district offices beyond the competency. Whereas the D.G Sports Punjab, Lahore was the competent officer to recruit daily wages/work charge employees in the districts.
2. D.G sports Punjab, Lahore distributed the funds of contingent employees to all districts without obtaining any record regarding advertisement, requirement etc. which was unjustified.

Sr. No.	Head of Account	Particular	year	Amount (Rs.)
1.	A01277	Contingent paid staff	2018-19	104,322,353
2.	A01277	Contingent paid staff	2019-20	151,851,086
Total				**256,173,439**

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

The matter was pointed out in October 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter should be regularized from the Finance Department besides probing the matter at administrative department level.

(PDP No. 47310)

C-Procurement related irregularities

22.4.3 Irregular expenditure on procuremnt-Rs. 198.54 million

As per rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, As per rule 8 & 9 of Punjab Procurement Rules 2014, the procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Moreover, As per rule 37, a procuring agency shall announce the results of bid evaluation in the form of a report giving for acceptance or rejection of bid at least ten days prior to the award of procurement contract.

During audit of Youth Affairs, Sports, Archeology and Tourism Department, it was observed that expenditure to the tune of Rs. 198,541,721 (Annexure-63) was incurred on procurment of Uniform, playing kits, generators, SMD screen, stationery, printing, others, repair of

building and security guard services without advertisement, annual procurement planning, uploading of evaluation report and award of contract public.

Audit observed the following deficiencies/violations in the process of tendering and procurement:

- Neither the tender was floated at PPRA website nor in any print media;
- No annual procurement plan was floated on PPRA website in violation of the above Government instructions;
- Bid/Technical Evaluation Reports were not advertised on PPRA website;
- The management did not make all documents related to the evaluation of the bid and award of contract public in violation of above government instructions;
- Late delivery charges were not recovered from the contractors;
- The tender sale register was not found maintained by the management;
- Four fifth of GST was paid to vendors but GST return was not collected from the vendors;
- In most of the cases Stamp duty was not withheld;
- Professional Tax Certificates were not found attached furnished by the management;
- GST invoices were not found attached with the claims and non deduction of $1/5^{th}$ GST;
- Performance guarantee @10% of contract price was not withheld;

- Neither stock entries were made nor fixed assets register was maintained according to laid down procedure;and
- In most of the cases Stamp duty was not withheld.

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

The matter was pointed out in October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 07.01.21 and 25.01.21, some paras were kept pending for regularization from Finance Department. In other cases were kept pending for inquiry at administrative level. Further progress was not reported by the department till finalization of this Report.

Audit recommends that the matter be inquired to and fix the responsibility along with regularization of the irregularity from Finance Department.

D-Irregularities in management of accounts

22.4.4 Irregular operation of Special Drawing Account- Rs. 96.22 million

As per Finance Department letter No.SO(TT)6-1/2009.Pt-IX dated 31.07.2012, all Special Drawing Accounts (SDAs)/ Personal Ledger Accounts (PLAs)/ Assignment Accounts (AAs) holders was advised to get their single signatory accounts converted into "Co-signatory" accounts from the Finance Department by 31st August 2012. Further, section 17.3.1.2 of Accounting Policies and Procedure Manual (APPM) provides that, signing of cheques drawn on the account, by the authorized cheque signatory, and counter signed by a co-signatory from the responsible ministry or department.

During audit of the Sports Board Punjab, Lahore for the FY 2018-20, it was observed that one SDA account (SDA-22) was being

maintained by the department and an amount of Rs.96,223,159 was drawn from SDA account by signing of cheques by a single signatory (i.e. Director General Sports Punjab) instead of two signatories (i.e. co-signatory) in violation of the above said rules/instructions of the Government.

The lapse occurred due to weak administrative as well as financial control.

Audit pointed out the irregularity in October 2020, the management stated that SDA account was converted into co-signatory account.

The matter was further reported to the administrative department. In the DAC meeting held on 07.01.2021, 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 the matter be probed to fix responsibility against those at fault besides regularization from Finance department.

(PDP No.45369)

E-Works related irregularites

22.4.5 Irregular expenditure due to non-preparation of rate analysis-Rs. 6.86 million

According to notification issued by Finance Department vide No. RO (Tech) FD 2-3/2004 dated 02.08.2004, rate analysis of non-standardized items should be prepared by applying in put rates notified by the Finance Department for the relevant quarter.

During scrutiny of the record of Project Director, PMU of Sports Board Punjab, Lahore for the FY 2017-20, it was observed that the authorities had incurred an amount of Rs. 6,855,842 without preparation and approval of analysis of rates from the competent authority which was contrary to the above instructions of Finance Department.

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

The matter was pointed out in November 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, the para was reduced to the extent shown above after verification. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired to and fix the responsibility besides effecting the recovery from the concerned.

(PDP No. 46419)

22.4.6 Non sanctioning of technical estimates-Rs. 55.07 million

As per Finance Department letter no.RO (Tech) FD-2-3/85 Vol-IV dated: 07.01.92, acceptance of tender has been linked with the Technical Sanction.

During scrutiny of record of the Project Director, PMU of Sports Board Punjab, Lahore for the FY 2017-20, it was revealed that an amount of Rs. 55,073,689 was incurred on the work "Construction of Synthetic Turf in Hockey Ground at D.G. Khan." The above mention scheme was executed without technical sanction estimate contrary to the above Government instructions.

Audit is of the view that weak supervisory and technical controls resulted in over payment to the contractor.

The matter was pointed out in November 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, the para was kept pending for

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

Audit recommends that the matter be inquired to fix the responsibility besides effecting the recovery from the concerned.

(PDP No. 46444)

22.4.7 Unjustified payment without approval of Job Mix Formula-Rs. 27.88 million

As per condition No.06 of Finance Department notification No.RO(Tech)FD 2-3/2004 dated 02.08.2004 rate for an item of carpeting shall be fixed by the Chief Engineer on the basis of different percentage of bitumen ranging from 3% to 6% and the payment will be made to the contractor as per JMF or actual bitumen used in the work.

During scrutiny of record of the Project Director, PMU of Sports Board Punjab, Lahore for the FY 2017-20, it was revealed that an amount of Rs. 27,878,394 was incurred on the work tabulated below without obtaining Job Mix Formula (JMF) and test reports form Road Research and Material Testing Institute which was contrary to the above Government instructions:

Name of item	PDP No.	Amount (Rs.)
Plant premix carpeting 2.5″ using 4% bitumen and 2.5″ thick with 4 bitumen base course for different quantities in different works	46422	27,878,394

The lapse occurred due to weak financial control of the administration.

The matter was pointed out in November 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, the para was reduced to the

extent shown in table after verification. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired to fix the responsibility besides effecting the recovery from the concerned.

(PDP No. 46422)

22.4.8 Overpayment due to application of higher rates- Rs. 10.07 million

As per instruction, contained in preface of Chapter-3 Earthwork MRS District Faisalabad, 10% shrinkage was to be deducted from bank measurement recorded at site. Moreover, as per FD letter issued vide No.RO (Tech) FD-18-23/ 2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rates of relevant quarter placed at website of Finance Departments.

During scrutiny of record of the Project Director, PMU of Sports Board Punjab, Lahore for the FY 2017-20, it was observed that overpayment of Rs. 10,069,706 (Annexure-64) was made for different items of work that had been measured for different quantities as:

1. Non-standardized item by making rate analysis against the admissible rates of works consisting of input rates of concerned quarter/districts.
2. The excessive quantity was paid than the measurement.
3. The execution of work measured and paid for the item earthwork brought from outside with 8 & 14 miles lead but deduction of shrinkage @10% was not made.

4. The item “earthwork excavation undressed lead up to single throw of kassi” and transportation was paid separately for clearness of site. Whereas the site was clear and further earth was laid up 2 feet from outside.

5. In different works was measured and paid without reduction of rates, as the contractor used local sand in RCC work but the department made payment at full composite rates instead of reduced rates by Rs. 12/cft. The Department did not specify the use of nature of sand whether chenab, local or coarse sand and also not produced invoices/ test reports of sand.

6. The item “Pacca Brickwork in cement sand mortar etc.” has been paid with rate of 1st class burnt bricks whereas no test report in support of first-class brick was on record. So as per MRS remarks, the rate was required to be reduced @7%.

The lapse occurred due to weak financial control of the administration.

The matter was pointed out in November 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, some paras were kept pending for balance recovery till finalization of schemes. Further progress was not reported by the department till the finalization of this Report. For remaining paras, no reply was received and no DAC meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be inquired to fix the responsibility besides effecting the recovery from the concerned.

22.4.9 Irregular shifting of funds/investment out of SDAs- Rs. 2,594.79 million

As per para 2.1(b) of CGA-Islamabad, letter No.AC-II/6-23/99/Vol-XIV/160, dated 14.7.2007,the drawing authority will ensure that no money is drawn from these accounts unless it is required for immediate disbursement. Money will not be drawn for keeping into a bank account or in chest. Moreover, as per Finance Department letter no. FD (W&M) 1-1/70-vii dated 15.05.2009, the mark up rates offered by the Bank of Punjab be compared with five major scheduled banks namely, National Bank of Pakistan, Habib Bank Limited, United Bank Limited, Muslim Commercial Bank, Allied Bank Limited. The cases in which higher rates are offered by the above mentioned major banks should be referred to Finance Department for its advice.

During audit of the Sports Board Punjab, Lahore for the FY 2018-20, it was revealed that the management had irregularly invested/placed an amount of Rs.2,594,789,615 in Bank of Punjab. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of Audit	Nature of irregularity	Amount (Rs.)
1	Sports Board Punjab	45354	2018-20	Irregular placement of investment	1,000,000,000
2	Sports Board Punjab	45355	2018-20	Irregular placement of investment	650,000,000
3	Sports Board Punjab	45370	2018-20	Unauthorized Shifting of Funds	555,896,609
4	Sports Board Punjab	45367	2018-20	Irregular placement of investment	173,500,000
5	Sports Board Punjab	45373	2018-20	Unauthorized Shifting of Funds	156,642,000
6	Sports Board Punjab	45331	2018-20	Irregular placement of investment	37,000,000
7	Sports Board Punjab	45381	2018-20	Unauthorized Shifting of Funds	11,671,006
8	Sports Board Punjab	45380	2018-20	Unauthorized Shifting of Funds	10,080,000
Total					**2,594,789,615**

Audit observed the placement/investment of this huge amount as:

1. The amount was transferred from SDAs to Bank of Punjab account without any authority, in violation of above Government instructions;
2. Such a huge amount was invested without any bidding process in violation of above Government instructions resulting loss in millions of rupees to public exchequer;
3. The management has drawn funds from the SDAs and kept in the bank account to avoid lapse as evident from the closing balances of the bank accounts at the end of financial years which was blockage of public money and violation of above rules;
4. An amount of Rs.10,080,000 was transferred from SDA-344 of PD,PMU (whose cost center is separate) to bank account of Sports Board Punjab to avoid lapse;and
5. The management neither utilized the development grants on development schemes nor surrendered the same in violation of above Government instructions.

Audit is of the view that lapse occurred due to weak management and internal controls on budgeting and investment.

The matter was pointed out in October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 25.01.2021, some paras were kept pending for departrmental inquiry and fixing responsibility against the responsible. Further progress was not reported by the department till the finalization of this report. For remaining paras, no reply was received and no DAC

meeting was convened till the finalization of this Report despite issuance of reminders in November, December 2020 and January 2021.

Audit recommends that the matter be inquired into and fix the responsibility against those at fault besides regularization of the irregularity from Finance Department.

G-Recoveries and overpayments

22.4.10 Non-recovery of receivables due to negligence of management-Rs. 534.07 million

As per rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account. Whereas, As per rule 7(1) of the Treasury Rules, all moneys as defined in Article 118 of the constitution, received by or tendered to Government Servants shall, without undue delay, be paid in full into the Treasury or into the bank and shall be included in the Consolidated Fund or the Public Account of the Province. 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. No department of the Government may require that any such money be kept out of the Consolidated Fund or the Public Account of the Province.

During audit of Sports Board Punjab for the FY 2018-20, it was revealed that an amount of Rs.534,074,687 had to be recovered but the authorities failed to do so. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of Audit	Nature of Recovery	Amount (Rs.)
1	Sports Board Punjab	45387	2018-20	Less realization of lease from Frontier Work Organization	498,742,613
2	Sports Board Punjab	45388	2018-20	Non-recovery of membership fee and security fee	15,732,333
3	Sports Board Punjab	45384	2018-20	Non recovery of lease	8,906,856

Sr. No.	Name of formation	PDP No.	Period of Audit	Nature of Recovery	Amount (Rs.)
4	Sports Board Punjab	45332	2018-20	Non-recovery of rent /electricity/ water / gas charges	3,235,098
5	Sports Board Punjab	45334	2018-20	Non recovery of Rent of building from Environment Protection Department	2,081,760
6	Sports Board Punjab	45333	2018-20	Non recovery of loan granted to staff	2,810,000
7	Sports Board Punjab	45368	2018-20	Recovery of income tax withheld by bank on profit of investment and less profit credited by bank	2,566,027
Total					**534,074,687**

The matter was pointed out in October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 25.01.2021, some paras were kept pending for inquriy at administrative level. In other cases, paras 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 to fix the responsibility besides effecting the recovery from the concerned.

22.4.11 Non/less deduction of Income Tax-Rs. 49.32 million

As per section 153(1) (a) of Income Tax Ordinance 2001, the amount of income tax was to be deducted at source on supplies @ 4.5% & 6.5% and services @ 10% & 15% for filer and non-filer respectively. Further, as per clarification by FBR letter no.U-09/951 dated 18.06.2015, cash reward and honorarium granted to its employees by the employer will be part of salary as per sub-section 2 of section 12 of the Tax Ordinance, 2001.

During audit of following formations of Youth Affairs, Sports, Archeology and Tourism Department, Government of Punjab, it was revealed that income tax amounting to Rs. 49,317,020 was not deducted at

source on procurement of turf, generators, flood lights, civil work and honorarium from the concerned.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of payment	Amount (Rs.)
1	PD PMU Sports Board Punjab	2017-20	46418	Against purchase of Turf and Generators	47,800,950
2	Sports Board Punjab	2018-20	45347	Against Civil Work and Flood Lights	1,469,610
3	Sports Board Punjab	2018-20	45379	Honorarium to the staff	46,460
Total					**49,317,020**

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

The matter was pointed out in October & November 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meetings held on 22.01.2021 and 25.01.2021 , paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired to fix the responsibility besides effecting the recovery of above stated amount of taxes from the concerned and deposit the same into Government Treasury.

22.4.12 Irregular grant of loan to PMU Sports Board, Lahore- Rs. 45.96 million

As per rule 16 (1) of Rules of Business of Punjab Government 2011, no Department shall, without previous consultation with Finance Department, authorize any orders other than orders in pursuance of any general or special delegation made by Finance Department, which directly or indirectly affect the finances of the Province.

During audit of Punjab Sports Board, Lahore for the FY 2018-20, it was observed that an amount of Rs.45,963,495 was given as loan to PMU Sports Board, Lahore for payment of Pay & Allowances without approval of the Finance Department which is violation of above said prescribed instructions of the Government.

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

The matter was pointed out in October 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 25.01.2021, 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 the matter be inquired to fix responsibility besides regularization of the matter from the Finance Department and recover the amount from the concerned entity.

(PDP No. 45350)

22.4.13 Non-deduction of taxes from payments made to service providers-Rs. 2.14 million

As per Sr. No. (3) (i) of Division-III of Part-III of income tax Ordinance 2001 (updated up to June 2017) under section 153, the rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be 10% of the gross amount payable in case of sports persons.

Furthermore, as per Second Schedule of the Punjab Sales Tax on Services Act 2012, sales tax is deductible @16% on services provided by

personnel development services, training or coaching services (other than general education services) and specialized workshops or undertakings, maintenance and repair.

During audit of following formations of Youth Affairs, Sports, Archeology and Tourism Department, it was revealed that an amount of Rs.2,414,926 (Detailed below) was to be withheld from the payment made to the services providers on account of Income Tax for Rs.917,794 and PST for Rs.1,497,132 but did not do so. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)	PST	Income Tax	Nature of Services
1	Sports Board Punjab	2018-20	45339	2,393,926	1,476,132	917,794	Coaching and consultancy
2	Secretary YA, Sports, Archeology and Tourism, Lahore	2013-20	45281	21,000	21,000	0	Repair of machinery and repair of furniture
Total				**2,414,926**	**1,497,132**	**917,794**	

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

The matter was pointed out in October 2020. The managements noted the observations for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 25.01.2021, the para at Sr. No.1 was kept pending for recovery. The para at Sr. No. 2 was reduced to the stated extent shown in table after verification. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired to fix the responsibility against those at fault besides regularization of the matter from the Finance Department and recover the amount from concerned and deposit the same into Government Treasury.

H-Others

22.4.14 Illegal encroachment of 19.5 kanal land-Rs. 97.50 million and non-recovery of rent-Rs. 24.57 million

As per rule 4.7 (1) of PFR Vol-I, it is 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.

During audit of the Sports Board Punjab for the FY 2018-20, it was observed that 19 kanal and 10 marla land of Rs.97,500,000 was encroached by the restaurants since long, but no income in this behalf was found to have been collected/deposited into Government treasury by the DG Sports Board Punjab as yet as no record pertaining to income derived from the commercial use of land by the restaurants shown to audit for verification, which resulted into loss of Rs.11,700,000.

Further, the land of cricket stadium was leased out to PCB vide lease agreement dated 03.05.1995. As per sr. no. (iii) of agreement PCB (BCCP) was required to pay 20% of the total income derived from the commercial use of the leasehold (Stadium) to Sports Department, Punjab. But as per record, no payment was made by the PCB to the Department which is loss to Provincial Govt.

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

The matter was pointed out in October 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 25.01.2021, the para was kept pending for probe at administrative level, vacation of the shops with the direction to formulate the policy regarding the matter and get recovery of the stated

amount from the concerned. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired into and to fix the responsibility against those at fault besides recover the land along with the rent.

(PDP No. 45337)

22.4.15 Irregular/non-completion of construction work of football stadium-Rs. 13.56 million

According to clause-39 of the contract agreement, time allowed for carrying out the work shall be strictly observed by the contractor. If the contractor did not complete his work in time he will be liable to pay 10% of agreement amount as compensation. Further, 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 audit of the record of Project Management Unit, Sports Board Punjab for the FY 2017-20, it was observed that the scheme title "Development of Football Ground at Narain Singh Wala, Chunian Kasur" was approved by the DDSC vide No.SO (Dev)12-88/2017 for Rs.68.268 million with scope of construction of Football Ground having dimension 220′×360′ (11 side) as per PC-I but on-site actual construction was reduced to 220′×210′ (7 side). Audit is of the view that revised PC-I may be approved from the competent authority. On the other hand citizens of the area of Narain Sodiwal moved different applications to relevant authorities against stoppage of development work of football stadium even to the Anticorruption. Due to stated situation construction was not

completed till to date after expiry of the gestation period and an expenditure of Rs.13,561,697 are going to waste. Audit noticed following observations as detail below:

1. The tender was not published on PPRA website.
2. Technical sanction was not on record.
3. Rough cost estimates were not produced to audit.
4. Original measurement book (M.B)/ measurement sheet duly verified by concerned officer was not produced/ shown to audit.
5. Iron fencing height was approved 3′ but on site size was 2.5′ and recovery was not made for difference from the contractor.
6. Call deposit register, sales register was not available.
7. The professional tax certificates were not shown to Audit.
8. The tender sales record was not produced to audit.

Audit is of the view that lapse occurred due to weak control over the civil works.

The matter was pointed out in October 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 22.01.2021, the para was kept pending till the revision and completion of the development scheme from the quarter concerned. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired to fix responsibility against those at fault besides production of record and regularization of the matter with the sanction of the competent authority.

(PDP No. 46409)

22.4.16 Loss to government due to non-auction of cycle stand- Rs. 2.17 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 Govt. through fraud or negligence on his part.

During audit of the record of Sports Board Punjab, Lahore for the FY 2018-20, it was revealed that authority had sustained loss of Rs.2,167,500 due to non-auction of Cycle Stand w.e.f. 01.01.2020 to 16.09.2020 which resulted in loss of revenue to Government amounting to Rs.2,167,500 (3,060,000/12*8.5).

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

The matter was pointed out in October 2020. The management noted the observation for compliance.

The matter was further reported to the administrative department. In the DAC meeting held on 25.01.2021, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the matter be inquired to fix the responsibility against those at fault besides regularization of the irregularity from Finance Department.

(PDP No. 45385)

CHAPTER 23
PENSION PAYMENT ISSUES

23.1 AUDIT PARAS

23.1.1 Non-reconciliation of pensioners/pension payments with the Banks-Rs. 228,397 million

As per New simplified procedure of processing and disbursement of pension through pension roll and SOPs circulated by Inspectorate of Treasuries & Accounts, Government of the Punjab, Finance Department vide letter No. nil dated Lahore, 9th January 2018 "the bank (main branch or its dealing section) and AG, Punjab/DAO, the respective departments and the banks shall carry out reconciliation on quarterly basis regarding total number of pensioners (department wise) new PPOs issued/authorized, pension stopped/restored, discontinued or amended on the basis of full details and particulars of pensioners and copies shall be retained as permanent record".

During the scrutiny of accounts, it was observed that expenditure of Rs.228,387 million was incurred on account of Pension Payments during 2019-20. However, reconciliation with banks was not made.

Audit is of the view that due to non-reconciliation of pensioners, the authenticity of the pensioners/payment could not be verified.

The management replied that the matter of reconciliation has taken up with the banks.

The matter was discussed in the meeting held on 03.02.2021 with AG Punjab. The committee emphasized on strengthening the matter of reconciliation with the banks in order to share the responsibility for the payment of pension.

Audit recommends reconciling the expenditure of pension payments with the banks as per SOPs to avoid excess transfer of monthly pension payments after the death or remarriage of pensioner etc.

23.1.2 Over payment due to transfer of monthly pension in dormant Bank accounts-Rs.380.166 million

As per SOPs circulated by Inspectorate of Treasuries & Accounts, Government of the Punjab, Finance Department vide letter No. nil dated Lahore, 9th January 2018, to avoid any over payments, the Accounts Office would also develop and adopt suitable internal controls.

During audit of pension for the Financial Year 2019-20, the test check of pensioner's accounts in NBP branches revealed that an amount of Rs.380,166,660 (Annexure-65) was transferred in dormant accounts.

Sr. No.	Name of Branch of National Bank	Balance upto 11/2020
1.	Allama Iqbal Town	27,315,420
2.	Anarkali Branch	16,507,948
3.	Baghbanpura	23,051,227
4.	Civil Secretariat Branch	39,808,975
5.	Defence Housing Society NBP	59,805,094
6.	Faisal Town Branch	19,791,133
7.	Krishan Nagar NBP	21,525,660
8.	Lady Willingdon NBP	2,845,759
9.	Lahore Cantt Branch	10,781,846
10.	Main Market Gulberg	18,031,067
11.	Model Town Branch	21,632,657
12.	Mozang Branch	3,794,980
13.	NBP Block Commercial Market	5,497,516
14.	New Muslim Town	29,825,760
15.	Regal Chowk NBP	4,177,905
16.	Shadman Colony Branch	11,296,170
17.	Shahdra Branch	1,899,023
18.	Tech Housing Society Branch	5,319,894
19.	Wahdat Road Br.	52,419,872
20.	Walton Road Branch	4,838,754
Total		**380,166,660**

Audit is of the view that due to non observance of SOPs caused over payments.

The management replied that as per para 9 (iv) of existing SOPs, it is the responsibility of the banks to retain the life certificates and non-remarriage certificates of the pensioners as the case may be and to inform the accounting offices regarding the dormant accounts for stoppage of pension. This office has also taken up the matter of non-collection of requisite certificates with the Regional Heads of the commercial banks and State Bank of Pakistan regarding collection of life/non-remarriage certificates from pensioners before making the payments. Moreover, the Finance Division Government of Pakistan and SBP has revised this procedure by introducing biometric verification from any branch of bank maintaining his pension account every year in the month of March and October.

The matter was discussed in the meeting held on 03.02.2021 with AG Punjab. The committee emphasized to improve the collection of life/non-marriage certificates.

Audit recommends to fix responsibility for transfer of overpayments besides recovery of the stated amount and its deposit into treasury.

23.1.3 Excess transfer of monthly pension in Bank Accounts after death of pensioners-Rs.35.203 million

As per SOPs circulated by Inspectorate of Treasuries & Accounts, Government of the Punjab, Finance Department vide letter No. nil dated Lahore, 9th January 2018, to avoid any over payments, the Accounts Office would also develop and adopt suitable internal controls.

During audit of pension of AG Punjab for the Financial Year 2019-20, the test check of pensioner's accounts in NBP branches revealed

that an amount of Rs.35,203,909 (Annexure-66) was transferred in the pensioner's accounts who expired as depicted in the banks data base.

Sr. No.	Name of Branch of National Bank of Pakistan	Monthly Pension Amount (Rs.)
1	Allama Iqbal Town Total	2,231,738
2	Baghbanpura Branch Total	10,289,963
3	Civil Secretariat Branch Total	212,589
4	New Muslim Town Total	22,469,619
Total		**35,203,909**

Audit is of the view that due to non-observance of SOPs, over payments were resulted.

The management replied that as per para 9 (vii) of the SOPs issued by the SBP, the bank will be responsible to inform the accounting office regarding the non-payment of pension for consecutive six months or the death of pensioner as the case may be.

The matter was discussed in the meeting held on 03.02.2021 with AG Punjab. The committee was agreed to sensitize the banks regarding the matter of undrawn pension for more than six months and recovery of excess amount.

Audit recommends to fix responsibility for transfer of overpayments besides recovery of the stated amount and its deposit into treasuries.

23.1.4 Double payments of Pension Commutation- Rs. 11.289 million

As per SOPs circulated by Inspectorate of Treasuries & Accounts, Government of the Punjab, Finance Department vide letter No. nil dated Lahore, 9th January 2018, to avoid any over payments, the Accounts Office would also develop and adopt suitable internal controls.

During Certification Audit for the Financial Year 2019-20, it was observed that an amount of Rs.11,289,770 was paid through Off-Cycle as well

as Regular Pension Roll on account of Pension Commutation which caused double payment of Pension Commutation.

District	Personal No.	Name	Payroll Execution Date	Amount (Rs.)	Wage Type
AK	30180131	Muhammad Pervaiz	12.11.2019	3,795,927	Off-Cycle
AK	30180131	Muhammad Pervaiz	25.11.2019	3,795,927	Regular
RI	30249159	Naveed Akhtar	18.12.2019	1,770,248	Regular
RI	30249159	Naveed Akhtar	22.01.2020	1,770,248	Regular
KS	30418320	Niaz Ahmad	11.10.2019	2,213,155	Off-Cycle
KS	30418320	Niaz Ahmad	22.10.2019	2,213,155	Regular
LN	30478617	Zahoor Ahmad	20.03.2020	1,294,637	Regular
LN	30478617	Zahoor Ahmad	11.09.2019	2,188,115	Off-Cycle
NK	30826895	Zulfiqar Ali	12.03.2020	1,322,325	Off-Cycle
NK	30826895	Zulfiqar Ali	21.03.2020	1,322,325	Regular
Total				**11,289,770**	

Audit is of the view that due to non-observance of SOPs over payments were made.

The management replied that the recoveries is under process and new functionality in SAP has been developed that once commutation payments will only be made through SAP program. It will not be processed from SAP system by making manual data entry to avoid double payments of commutation.

The matter was discussed in the meeting held on 03.02.2021 with AG Punjab. The committee decided that the recovery be made from the concerned and finding of the inquiry will also be shared with the audit.

Audit recommends to fix responsibility besides ensuring the observance of SOP to avoid unauthorized payments.

23.1.5 Irregular payment of arrear of pension through Off-Cycle Pension roll-Rs.22.636 million.

The Standardized procedure issued by A.G Punjab for execution of SAP Payroll is as under:

Sr. No	Payroll Category	Site Name	Date Interval
1	Regular Payroll	AG Punjab	17th of every month
2	Regular Payroll	All DAOs	22nd of every month
3	Supplementary Payroll	AG & All DAOs	28th of every month
4	Salary Arrears Off-Cycle Payroll	AG & All DAOs	5th and 15th of every month
5	Pension Roll	AG & All DAOs	22nd of every month
6	Pension Commutation Off-Cycle Payroll	AG & All DAOs	1st& 11th of every month
7	GPF-Off-Cycle Payroll	AG & All DAOs	Every Monday

During Certification Audit of District Accounts Office, Attock for the Financial Year 2019-20, it was observed that an amount of Rs. 22.636 million on account of arrear of pension was paid through Off-Cycle Payroll to pensioners whereas only "Pension Commutation" was allowed through Off-Cycle Pension roll. Moreover, Audit noticed the instances of double payment of arrears of pension due to payment through off-cycle as well as regular pension roll.

Double Payment of Arrears of Pension				
Personnel No.	**Employee Name**	**Month**	**Amount (Rs.)**	**Pay Roll**
31047350	Abdul Ghaffar	01.2020	68,235	Off Cycle
31047350	Abdul Ghaffar	02.2020	68,235	Regular
31416841	Akbar Khan	01.2020	93,296	Off Cycle
31416841	Akbar Khan	12.2019	93,296	Regular
31415372	M. Abdul Razaq	02.2020	69,668	Off Cycle
31415372	M. Abdul Razaq	03.2020	69,668	Off Cycle
30568950	Khalida Mushtaq	01.2020	39,971	Regular
30568950	Khalida Mushtaq	02.2020	39,971	Regular
30576894	Muhammad Riaz Khan	01.2020	107,134	Off Cycle
30576894	M. Riaz Khan	01.2020	107,134	Regular

Personnel No.	Employee Name	Month	Amount (Rs.)	Pay Roll
30575535	Muhammad Iaz	10.2019	146,147	Off Cycle
30575535	Mmuhammad Ijaz	10.2019	146,147	Regular
32140923	Sultan Khan	01.2020	642,304	Off Cycle
32140923	Sultan Khan	02.2020	642,304	Off Cycle
Total			**1,166,755**	

Audit is of the view that due to non-observance of SOPs, over payments were made.

The management replied that recoveries of overpayments have been made and departmental inquiry is under process.

The matter was discussed in the meeting held on 03.02.2021 with AG Punjab. The committee decided that the recovery be made from the concerned and finding of the inquiry will also be shared with the audit.

Audit recommends to ensure the observance of SOP to avoid unauthorized payments.



AUDIT REPORT
ON
THE EXPENDITURE ACCOUNTS OF GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2020-21

VOLUME-II
(ANNEXURES)

AUDITOR GENERAL OF PAKISTAN

Annexure-1

MFDAC

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1.	Arid Agriculture University , Rawalpindi	2018-20	44260	Recovery on account of inadmissible payment of pay and allowances	6,015,015
2.	Arid Agriculture University , Rawalpindi	2018-20	44265	Recovery on account of inadmissible payment of pay and allowances	5,047,000
3.	Chief Technical Advisor, Agriculture Delivery Unit, Lahore	2017-19	40122	Recovery on account of inadmissible payment of pay and allowances	2,389,848
4.	Chief Planning and Evaluation Cell, Lahore	2017-18	31379	Recovery on account of inadmissible payment of pay and allowances	2,280,000
5.	Arid Agriculture University , Rawalpindi	2018-20	44283	Recovery on account of inadmissible payment of pay and allowances	2,073,600
6.	Arid Agriculture University , Rawalpindi	2018-20	44261	Recovery on account of inadmissible payment of pay and allowances	1,656,871
7.	DG Agriculture (Research), Faisalabad	2018-19	33960	Recovery on account of inadmissible payment of pay and allowances	1,430,914
8.	Director Pulses Research Institute AARI Faisalabad	2016-19	33948	Recovery on account of inadmissible payment of pay and allowances	1,123,056
9.	DG Agriculture (Research), Faisalabad	2018-19	33954	Recovery on account of inadmissible payment of pay and allowances	459,547
10.	Agriculture Engineer Soil Conservation, Rawalpindi	2016-20	41790	Recovery on account of inadmissible payment of pay and allowances	345,584
11.	Assistant DirAgri Ext. Faisalabad	2017-19	37068	Recovery on account of inadmissible payment of pay and allowances	296,775
12.	Deputy DirAgri Ext. Muzafargarh	2015-19	35850	Recovery on account of inadmissible payment of pay and allowances	244,648
13.	Deputy DirAgri Ext. Lahore	2015-19	34993	Recovery on account of inadmissible payment of pay and allowances	175,000
14.	Secretary Agriculture, Lahore	2019-20	44221	Recovery on account of inadmissible payment of pay and allowances	150,000
15.	Director Wheat Research Institute, Faisalabad	2017-18	31769	Recovery on account of inadmissible payment of pay and allowances	147,088

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
16.	DG Agriculture Extension, Lahore	2018-19	37307	Recovery on account of inadmissible payment of pay and allowances	132,515
17.	Director Agriculture Engineering, Faisalabad	2009-20	41274	Recovery on account of inadmissible payment of pay and allowances	124,726
18.	DG Agriculture Field, Lahore	2019-20	41455	Recovery on account of inadmissible payment of pay and allowances	120,000
19.	Punjab Agriculture Research Board, Lahore	2017-20	41351	Recovery on account of inadmissible payment of pay and allowances	81,000
20.	Agriculture Engineer, Soil Conservation Rawalpindi	2016-20	41788	Recovery on account of inadmissible payment of pay and allowances	72,251
21.	Agriculture Engineer, Soil Conservation Rawalpindi	2016-20	41794	Recovery on account of inadmissible payment of pay and allowances	58,829
22.	DG Agriculture Field, Lahore	2018-19	32764	Recovery on account of inadmissible payment of pay and allowances	39,699
23.	DG Agriculture (Extension), Lahore	2019-20	44254	Recovery on account of inadmissible payment of pay and allowances	48,045
24.	DG Agriculture (Extension), Lahore	2019-20	44259	Recovery on account of inadmissible payment of pay and allowances	107,458
25.	Secretary Agriculture, Lahore	2019-20	44211	Irregular disbursements to employees/vendors	5,056,031
26.	DG Agriculture, (Extension) Lahore	2019-20	44251	Irregular disbursements to employees/vendors	4,401,811
27.	Director General OFWM, Lahore	2017-18	31817	Irregular disbursements to employees/vendors	1,912,560
28.	DG Agriculture Research (AARI) Faisalabad	2018-19	33950	Irregular disbursements to employees/vendors	1,805,400
29.	Deputy Director Agriculture (Ext) Muzafargarh	2015-19	35861	Irregular disbursements to employees/vendors	1,353,048
30.	Assistant Director OFWM, Gujrat	2017-19	36167	Irregular disbursements to employees/vendors	420,480
31.	Deputy Director, OFWM, Rajanpur	2017-19	34986	Irregular disbursements to employees/vendors	300,000
32.	DG Agriculture Research (AARI) Faisalabad	2018-19	33957	Irregular disbursements to employees/vendors	208,562
33.	PD National Oilseed Enhancement Program. Punjab	2019-20	42394	Impairment to service delivery due to non	4,142,000
34.	Director Agricultural Information Lahore	2016-19	32809	Impairment to service delivery due to non	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
35.	University of Agriculture, Faisalabad	2016-18	32076	Impairment to service delivery due to non	-
36.	DG Agriculture (Exxtension), Lahore	2019-20	44253	Poor human resource management	1,603,200
37.	Director of Agriculture Crop Reporting Service, Lahore	2017-20	41805	Poor human resource management	1,113,856
38.	Director, Pulses Research Institute, Faisalabad	2016-19	33944	Poor human resource management	314,314
39.	Secretary Agriculture, Lahore	2019-20	44214	Poor human resource management	-
40.	Regional Manager, PMU, NPIW, Faisalabad	2011-20	44227	Non-deduction of GP Fund, Group Insurance and Benevolent Fund	370,171
41.	Chief Technical Advisor, Agriculture Delivery Unit, Lahore	2017-19	40137	Non-deduction of GP Fund, Group Insurance and Benevolent Fund	197,088
42.	ARID Agriculture University Rawalpindi	2018-20	47461	Irregular award of additional, adjustment and look after charges to officers	47,600
43.	ARID Agriculture University Rawalpindi	2018-20	47343	Irregular award of additional, adjustment and look after charges to officers	-
44.	ARID Agriculture University Rawalpindi	2018-20	47347	Irregular award of additional, adjustment and look after charges to officers	-
45.	University of Agriculture, Faisalabad	2016-18	32164	Irregular purchases of various items without immediate requirement	19,188,680
46.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44573	Irregular purchases of various items without immediate requirement	17,553,900
47.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44571	Irregular purchases of various items without immediate requirement	6,046,050
48.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44570	Irregular purchases of various items without immediate requirement	3,551,200
49.	Agriculture Engineer, Sargodha	2014-20	41189	Irregular purchases of various items without immediate requirement	3,133,242
50.	University of Agriculture, Faisalabad	2016-18	32166	Irregular purchases of various items without immediate requirement	2,984,270
51.	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44610	Irregular purchases of various items without immediate requirement	2,072,848

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
52.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44580	Irregular purchases of various items without immediate requirement	-
53.	Punjab Agriculture Research Board, Lahore	2017-20	41342	Lapse of funds due to non-surrendering of savings	2,404,103,859
54.	DG Agriculture (Extension), Lahore	2019-20	44257	Lapse of funds due to non	95,734,903
55.	Agriculture Engineer Soil Conservation, Rawalpindi	2016-20	41782	Lapse of funds due to non	83,011,687
56.	PMAS ARID Agriculture University, Rawalpindi	2018-20	47349	Lapse of funds due to non	77,391,531
57.	University of Agriculture, Faisalabad	2019-20	42268	Lapse of funds due to non	64,983,826
58.	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44612	Lapse of funds due to non	33,113,625
59.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33369	Lapse of funds due to non	13,163,228
60.	PMAS ARID Agriculture University, Rawalpindi	2018-20	47388	Lapse of funds due to non	10,000,000
61.	Project Director, National Program for Improvement of Watercourse phase-II (NIPW-II) and PIPIP, Lahore	2017-20	42401	Lapse of funds due to non	8,469,552
62.	Director Pulses Research Institute Faisalabad	2016-19	33947	Lapse of funds due to non	8,188,724
63.	Director General , Agriculture Field, Lahore	2019-20	41462	Lapse of funds due to non	6,634,061
64.	Director Agricultural Engineering, Multan	2015-20	41525	Lapse of funds due to non	6,491,205
65.	Agriculture Engineer, Bahawalpur	2015-20	41889	Lapse of funds due to non	5,948,523
66.	Director Agricultural Engineering, Faisalabad	2009-20	41271	Lapse of funds due to non	5,868,506
67.	Regional Manager, PMU-NPIW-Faisalabad	2011-20	46962	Lapse of funds due to non	4,599,308
68.	Director, Pulses Research Institute, Faisalabad	2016-19	33945	Lapse of funds due to non	2,766,188
69.	Director General Agriculture (OFWM) Punjab, Lahore	2017-18	31819	Lapse of funds due to non	2,650,342
70.	Director General Agriculture (Field) Punjab, Lahore	2018-19	32761	Lapse of funds due to non	2,185,870
71.	Director Barani Agricultural Research Institute, Chakwal	2018-19	35092	Lapse of funds due to non	544,107

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
72.	Deputy Director (OFWM), Pakpattan	2017-19	34694	Lapse of funds due to non	525,448
73.	DG Agriculture (Extension), Lahore	2019-20	44240	Expenditure charged to irrelevant object head	491,600,825
74.	Chief Technical Advisor, ADU, Lahore	2017-19	40118	Expenditure charged to irrelevant object head	27,247,200
75.	Deputy Director Agriculture, OFWM, Lodhran	2017-19	37180	Expenditure charged to irrelevant object head	72,990
76.	Promotion of High Value Agriculture through provision of Climate (SMART) Lahore	2016-19	33190	Irregularities in payments/deposits of taxes	11,825,954
77.	Director Barani Agricultural Research Institute Chakwal	2018-19	35087	Irregularities in payments/deposits of taxes	2,539,668
78.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33373	Irregularities in payments/deposits of taxes	708,191
79.	Director Soil salinity Research Institute, Pindibhattian, Dist. Hafizabad	2012-18	31442	Irregularities in payments/deposits of taxes	638,940
80.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33381	Irregularities in payments/deposits of taxes	487,374
81.	Director Soil and Water Conservation Research Institute, (SAWCRI) Chakwal	2012-18	31332	Irregularities in payments/deposits of taxes	463,613
82.	DG Agriculture Field Lahore	2019-20	41460	Irregularities in payments/deposits of taxes	321,992
83.	Director Soil and Water Conservation Research Institute, (SAWCRI) Chakwal	2012-18	31333	Irregularities in payments/deposits of taxes	231,025
84.	Assistant Director Agriculture Extension, Faisalabad	2017-19	37077	Irregularities in payments/deposits of taxes	149,755
85.	Regional Manager PMU, NPIW, Faisalabad	2011-20	44228	Irregularities in payments/deposits of taxes	-
86.	Deputy Director Agriculture Extension, Muzafargarh	2015-19	35856	Irregularities in payments/deposits of taxes	-
87.	Director Agriculture Engineering, Faisalabad	2009-20	41272	Excess expenditure than budget allocation	4,072,332
88.	Director Agriculture Engineer Soil Conservation, Rawalpindi	2016-20	41783	Excess expenditure than budget allocation	3,771,576

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
89.	Secretary Agriculture, Govt of the Punjab, Agriculture Department, Lahore	2019-20	47352	Excess expenditure than budget allocation	3,019,530
90.	Director Agriculture Engineering, Multan	2015-20	41524	Excess expenditure than budget allocation	2,467,496
91.	Deputy Director Agriculture, OFWM, Pakpattan	2017-19	34693	Excess expenditure than budget allocation	1,626,122
92.	Agriculture Engineer, Bahawalpur	2015-20	41890	Excess expenditure than budget allocation	288,072
93.	Regional Manager, PMU,NPIW,Faisalabad	2011-20	44234	Excess expenditure than budget allocation	104,947
94.	Director General Agriculture, Field, Lahore	2019-20	41453	Non-achievement of revenue/physical targets	233,375,890
95.	Director General Agriculture, Extension, Lahore	2019-20	44246	Non-achievement of revenue/physical targets	222,145,827
96.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30973	Non-achievement of revenue/physical targets	61,491,948
97.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44572	Non-achievement of revenue/physical targets	39,066,949
98.	Director Agriculture Engineering, Faisalabad	2009-20	41267	Non-achievement of revenue/physical targets	19,377,807
99.	University of Agriculture, Faisalabad	2019-20	42272	Non-achievement of revenue/physical targets	12,278,000
100.	University of Agriculture, Faisalabad	2018-19	33979	Non-achievement of revenue/physical targets	12,278,000
101.	Director Pulses Research Institute, Faisalabad	2016-19	33946	Non-achievement of revenue/physical targets	2,930,698
102.	University of Agriculture, Faisalabad	2018-19	33988	Non-achievement of revenue/physical targets	1,802,925
103.	University of Agriculture, Faisalabad	2019-20	42267	Non-achievement of revenue/physical targets	770,473
104.	Deputy Director Agriculture Extension, Bhakkar	2017-19	34165	Non-achievement of revenue/physical targets	258,192
105.	Deputy Director Agriculture Extension, Bhakkar	2017-19	34164	Non-achievement of revenue/physical targets	8,000
106.	PD National Oilseed Enhancement Program. Punjab	2019-20	42398	Non-achievement of revenue/physical targets	-
107.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44566	Non-achievement of revenue/physical targets	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
108.	Director General Agriculture, Extension, Lahore	2019-20	44243	Non-achievement of revenue/physical targets	-
109.	Agriculture Engineer, Sargodha	2014-20	41188	Non-clearance of pending booking	1,241,800
110.	Punjab Agriculture Research Board, Lahore	2017-20	41344	Non-conducting of internal audit	516,153,100
111.	Regional Manager PMU,NPIW, Faisalabad	2011-20	44233	Non-conducting of internal audit	-
112.	Project Director National Oil seed Enhancement Program	2019-20	42395	Non-disbursement/refund of scholarships and subsidy	47,223,500
113.	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44608	Non-disbursement/refund of scholarships and subsidy	4,290,800
114.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30974	Non-disbursement/refund of scholarships and subsidy	3,133,900
115.	Director General Agricultural Research (AARI) Faisalabad	2018-19	33962	Irregular/unjustified practice of payment of electricity charges	48.32 million
116.	Muhammad Nawaz Shareef University of Agriculture, Multan	2019-20	44605	Non utilization of students funds	11,181,774
117.	Director, Agronomic Research Institute, Faisalabad	2015-19	35826	Loss due to non-cultivation of agricultural land	11,157,532
118.	Project Director, Project Management Unit for Monitoring of National Program of Improvement of Watercourses (NPIW) & Punjab Irrigated Agriculture Productivity Improvement Project (PIPIP)	2017-20	42399	Irregular expenditure on rent of building	9.29 million
119.	Director of Agriculture Crop Reporting Service, Lahore	2017-20	41885	Irregular expenditure due to non-maintenance of record and non- reconciliation	4,278,605
120.	University of Agriculture, Faisalabad	2019-20	42276	Irregular expenditure due to non-maintenance of record and non- reconciliation	1,172,544
121.	University of Agriculture, Faisalabad	2016-18	32136	Irregular expenditure due to non-maintenance of record and non- reconciliation	-
122.	Arid Agriculture University, Rawalpindi	2018-20	44262	Non-adjustment of temporary advances	3.50 million
123.	Chief Technical Advisor ADU, Lahore	2017-19	40123	Irregular and doubtful expenditure on conference/ seminars	2,261,923

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
124.	Chief Technical Advisor, Agriculture Delivery Unit	2017-19	40126	Irregular expenditure on domestic trainings	968,389
125.	Chief Technical Officer Agriculture Delivery Unit Agriculture Department Lahore	2017-19	40133	Wasteful expenditure on appointment of driver	270,000
126.	Assistant Director, Agriculture (Extension), Faisalabad	2017-19	37075	Doubtful drawl under the head Fair & Exhibitions	117,529
127.	Secretary, Agriculture Department, Lahore	2019-20	44220	Non-finalization of departmental inquiries against various officers/officers	-
128.	Promotion of High Value Agriculturethrough provision of Climate (SMART) Lahore	2016-19	33186	Non-production of record	96,213,349
129.	Promotion of High Value Agriculturethrough provision of Climate (SMART) Lahore	2016-19	33199	Non-production of record	95,544,917
130.	University of Agriculture, Faisalabad	2016-18	32165	Non-production of record	79,521,806
131.	University of Agriculture, Faisalabad	2018-19	33998	Non-production of record	65,444,226
132.	Deputy Director OFWM, Pakpattan	2017-19	34690	Non-production of record	60,513,844
133.	DG Agriculture, Research (AARI) Faisalabad	2018-19	33951	Non-production of record	24,683,000
134.	Deputy Director OFWM, Bhakkar	2017-19	36334	Non-production of record	24,587,436
135.	University of Agriculture, Faisalabad	2016-18	32126	Non-production of record	12,180,000
136.	Deputy Director OFWM, Rajanpur	2017-19	34980	Non-production of record	5,012,837
137.	Director Barani Agricultural Research Institute, Chakwal	2018-19	35085	Non-production of record	2,488,682
138.	Director Barani Agricultural Research Institute, Chakwal	2018-19	35088	Non-production of record	1,213,000
139.	Director Soil Salinity Research Institute, Pindibhattian	2012-18	31451	Non-production of record	1,200,000
140.	Promotion of High Value Agriculturethrough provision of Climate (SMART) Lahore	2016-19	33193	Non-production of record	1,140,866
141.	Director Barani Agricultural Research Institute, Chakwal	2018-19	35090	Non-production of record	1,004,060

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
142.	Director Rapid Soil Fertility Survey and Soil Testing Institute, Punjab, Lahore	2016-19	37085	Non-production of record	897,979
143.	DG Agriculture Field, Lahore	2018-19	32762	Non-production of record	754,300
144.	Deputy Director OFWM, Bhakkar	2017-19	36342	Non-production of record	547,420
145.	Director Agronomy Research Institute, Faisalabad	2015-19	35849	Non-production of record	-
146.	Director of Agriculture, Crop Reporting Services, Lahore	2017-20	41795	Irregular expenditure due to violation of Punjab Procurement Rules	95,878,727
147.	Deputy Director, OFWM, Bahawalpur	2017-19	36399	Irregular expenditure due to violation of Punjab Procurement Rules	34,877,489
148.	Director of Agricultural Information, Lahore	2016-19	32801	Irregular expenditure due to violation of Punjab Procurement Rules	34,285,182
149.	Deputy Director, OFWM, Bhakkar	2017-19	36339	Irregular expenditure due to violation of Punjab Procurement Rules	24,587,436
150.	University of Agriculture, Faisalabad	2016-18	32060	Irregular expenditure due to violation of Punjab Procurement Rules	15,817,902
151.	University of Agriculture, Faisalabad	2016-18	32057	Irregular expenditure due to violation of Punjab Procurement Rules	15,666,235
152.	University of Agriculture, Faisalabad	2016-18	32120	Irregular expenditure due to violation of Punjab Procurement Rules	12,123,546
153.	University of Agriculture, Faisalabad	2016-18	32121	Irregular expenditure due to violation of Punjab Procurement Rules	12,123,546
154.	Deputy Director, OFWM, Faisalabad	2017-19	35003	Irregular expenditure due to violation of Punjab Procurement Rules	9,200,000
155.	Deputy Director, OFWM, Gujranwala	2017-19	35004	Irregular expenditure due to violation of Punjab Procurement Rules	9,200,000
156.	Director Soil Salinity Research Institute, Pindibhattian	2012-18	31444	Irregular expenditure due to violation of Punjab Procurement Rules	7,719,339
157.	Director Soil Salinity Research Institute, Pindibhattian	2012-18	31436	Irregular expenditure due to violation of Punjab Procurement Rules	4,161,554
158.	Director Barani Agricultural Research Institute, Chakwal	2018-19	35083	Irregular expenditure due to violation of Punjab Procurement Rules	3,142,065

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
159.	Director Rapid Soil Fertility Survey and Soil Testing Institute, Lahore	2016-19	37080	Irregular expenditure due to violation of Punjab Procurement Rules	2,741,489
160.	University of Agriculture, Faisalabad	2016-18	32133	Irregular expenditure due to violation of Punjab Procurement Rules	2,655,237
161.	University of Agriculture, Faisalabad	2016-18	32143	Irregular expenditure due to violation of Punjab Procurement Rules	2,367,144
162.	University of Agriculture, Faisalabad	2016-18	32091	Irregular expenditure due to violation of Punjab Procurement Rules	1,696,500
163.	University of Agriculture, Faisalabad	2016-18	32139	Irregular expenditure due to violation of Punjab Procurement Rules	1,429,875
164.	Deputy Director, Agriculture Extension ,Muzafargarh	2015-19	35851	Irregular expenditure due to violation of Punjab Procurement Rules	1,273,637
165.	University of Agriculture, Faisalabad	2016-18	32078	Irregular expenditure due to violation of Punjab Procurement Rules	1,097,360
166.	University of Agriculture, Faisalabad	2016-18	32074	Irregular expenditure due to violation of Punjab Procurement Rules	968,775
167.	Director Rapid Soil Fertility Survey and Soil Testing Institute, Lahore	2016-19	37081	Irregular expenditure due to violation of Punjab Procurement Rules	818,000
168.	Chief Planning & Evaluation Cell, Lahore	2017-18	31380	Irregular expenditure due to violation of Punjab Procurement Rules	752,283
169.	Director Soil Salinity Research Institute, Pindibhattian	2012-18	31439	Irregular expenditure due to violation of Punjab Procurement Rules	750,938
170.	Director Agricultural Engineering, Multan	2009-20	41270	Irregular expenditure due to violation of Punjab Procurement Rules	715,067
171.	Director Soil Salinity Research Institute, Pindi bhattian	2012-18	31438	Irregular expenditure due to violation of Punjab Procurement Rules	600,000
172.	Deputy Director, OFWM, Gujranwala	2017-19	35005	Irregular expenditure due to violation of Punjab Procurement Rules	436,359
173.	Deputy Director, OFWM, Bhakkar	2017-19	36338	Irregular expenditure due to violation of Punjab Procurement Rules	428,414
174.	DG Agriculture Research, AARI, Faisalabad	2018-19	33959	Irregular expenditure due to violation of Punjab Procurement Rules	400,000
175.	Muhammad Nawaz Sharif , University of Agriculture, Multan	2018-19	33395	Irregular expenditure due to violation of Punjab Procurement Rules	292,309

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
176.	Director Soil and Water Conservation Research Institute, Chakwal	2012-18	31334	Irregular expenditure due to violation of Punjab Procurement Rules	290,000
177.	Director Agriculture Engineering, Faisalabad	2009-20	41265	Irregular expenditure due to violation of Punjab Procurement Rules	258,836
178.	DG Agriculture Field, Lahore	2018-19	32763	Irregular expenditure due to violation of Punjab Procurement Rules	230,530
179.	ARID Agriculture University, Rawalpindi	2018-20	44280	Irregular expenditure due to violation of Punjab Procurement Rules	219,492
180.	Promotion of High Value Agriculture through provision of Climate (SMART) Lahore	2016-19	33196	Irregular expenditure due to violation of Punjab Procurement Rules	196,000
181.	Assistant Director, Agriculture Extension , Faisalabad	2017-19	37076	Irregular expenditure due to violation of Punjab Procurement Rules	146,874
182.	DG Agriculture Research, AARI, Faisalabad	2018-19	33965	Irregular expenditure due to violation of Punjab Procurement Rules	124,886
183.	Assistant Director, Agriculture Extension , Faisalabad	2017-19	37078	Irregular expenditure due to violation of Punjab Procurement Rules	122,779
184.	Director General Agriculture (Extension), Lahore	2019-20	44235	Irregular expenditure due to violation of Punjab Procurement Rules	110,397,100
185.	Director General Agriculture (Extension), Lahore	2019-20	44237	Irregular expenditure due to violation of Punjab Procurement Rules	38,700,000
186.	Promotion of High Value Agriculture through Provision of Climate (SMART) Lahore	2016-19	32200	Irregular expenditure in violation of PC-I/government instructions	2,822,057,679
187.	Deputy Director (OFWM), Pakpattan	2017-19	34687	Irregular expenditure in violation of PC-I/government instructions	60,513,844
188.	Deputy Director (OFWM), Pakpattan	2017-19	34686	Irregular expenditure in violation of PC-I/government instructions	50,413,626
189.	Deputy Director (OFWM), Bhakkar	2017-19	36331	Irregular expenditure in violation of PC-I/government instructions	24,587,436
190.	DG Agriculture Extension, Lahore	2018-19	37304	Irregular expenditure in violation of PC-I/government instructions	21,910,032
191.	Deputy Director (OFWM), Rajanpur	2017-19	34979	Irregular expenditure in violation of PC-I/government instructions	18,045,661

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
192.	Secretary Agriculture Department, Govt. of the Punjab, Lahore	2019-20	47356	Irregular expenditure in violation of PC-I/government instructions	10,226,060
193.	Deputy Director (OFWM), Nankana Sahib	2017-19	33968	Irregular expenditure in violation of PC-I/government instructions	10,062,866
194.	Deputy Director (OFWM), Bhawalpur	2017-19	36400	Irregular expenditure in violation of PC-I/government instructions	7,403,624
195.	Deputy Director (OFWM), Pakpattan	2017-19	34692	Irregular expenditure in violation of PC-I/government instructions	3,728,450
196.	Deputy Director (OFWM), Rajanpur	2017-19	34981	Irregular expenditure in violation of PC-I/government instructions	2,766,650
197.	Deputy Director (OFWM), Khanewal	2017-19	35865	Irregular expenditure in violation of PC-I/government instructions	1,842,325
198.	Promotion of High Value Agriculture through Provision of Climate (SMART) Lahore	2016-19	33191	Irregular expenditure in violation of PC-I/government instructions	1,619,027
199.	Deputy Director (OFWM), Khanewal	2017-19	35866	Irregular expenditure in violation of PC-I/government instructions	785,339
200.	Deputy Director (OFWM), Hafizabad	2017-20	36688	Irregular expenditure in violation of PC-I/government instructions	767,485
201.	Deputy Director (OFWM), DG Khan	2017-19	34975	Irregular expenditure in violation of PC-I/government instructions	625,884
202.	University of Agriculture , Faisalabad	2018-19	33999	Irregular expenditure in violation of PC-I/government instructions	150,000
203.	Regional Manager, PMU,NPIW, Faisalabad	2011-20	44230	Irregular expenditure in violation of PC-I/government instructions	-
204.	Deputy Director Agriculture , OFWM, Gujranwala	2017-19	35009	Irregular repair/maintenance work	92,000,000
205.	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44616	Irregular repair/maintenance work	67,574,713
206.	Deputy Director Agriculture , OFWM, Rajanpur	2017-19	34977	Irregular repair/maintenance work	57,795,140
207.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	31001	Irregular repair/maintenance work	29,764,312

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
208.	Deputy Director Agriculture , OFWM, Bhakkar	2017-19	36337	Irregular repair/maintenance work	24,587,436
209.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33379	Irregular repair/maintenance work	21,622,218
210.	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44611	Irregular repair/maintenance work	12,824,129
211.	Deputy Director Agriculture , OFWM, Bhawalpur	2017-19	36398	Irregular repair/maintenance work	12,541,000
212.	Deputy Director Agriculture , OFWM, Nankana Sahib	2017-19	33969	Irregular repair/maintenance work	10,062,866
213.	Deputy Director Agriculture , OFWM, Khanewal	2017-19	35863	Irregular repair/maintenance work	9,997,247
214.	DG Agriculture, Research (AARI) Faisalabad	2018-19	33949	Irregular repair/maintenance work	9,043,000
215.	Secretary Agriculture Department, Govt of the Punjab, Lahore	2019-20	47353	Irregular repair/maintenance work	3,097,000
216.	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44606	Irregular repair/maintenance work	2,497,295
217.	Deputy Director Agriculture , OFWM, Khanewal	2017-19	35864	Irregular repair/maintenance work	1,866,351
218.	Director Barani Research Institute, Chakwal	2018-19	35089	Irregular repair/maintenance work	1,213,000
219.	DG Agriculture Field, Lahore	2019-20	41456	Irregular repair/maintenance work	574,400
220.	Deputy Director Agriculture, Extension, Lahore	2015-19	34995	Irregular repair/maintenance work	500,000
221.	Director , Rapid Soil Fertility Survey and Soil Testing Institute, Punjab Lahore	2016-19	37083	Irregular repair/maintenance work	394,300
222.	Deputy Director Agriculture , OFWM, Sheikhupura	2018-19	33975	Irregular repair/maintenance work	203,710
223.	DG Agriculture , Field, Lahore	2019-20	41459	Irregular repair/maintenance work	191,599
224.	Deputy Director (OFWM) Pakpattan	2017-19	34684	Overpayment to civil work contractors	1,730,285
225.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33194	Overpayment to civil work contractors	1,470,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
226.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30978	Overpayment to civil work contractors	1,296,220
227.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30979	Overpayment to civil work contractors	1,047,819
228.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30977	Overpayment to civil work contractors	1,392,185
229.	Deputy Director (OFWM), Gujranwala	2017-19	35008	Overpayment to civil work contractors	920,000
230.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30980	Overpayment to civil work contractors	803,736
231.	Deputy Director (OFWM) Gujranwala	2017-19	35007	Overpayment to civil work contractors	316,800
232.	Deputy Director (OFWM) Sheikhupura	2018-19	33971	Overpayment to civil work contractors	310,087
233.	Deputy Director (OFWM) Sheikhupura	2018-19	33973	Overpayment to civil work contractors	201,388
234.	University of Agriculture, Faisalabad	2018-19	33991	Overpayment to civil work contractors	196,221
235.	Deputy Director (OFWM) Sheikhupura	2018-19	33972	Overpayment to civil work contractors	144,539
236.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33375	Overpayment to civil work contractors	142,500
237.	University of Agriculture, Faisalabad	2016-18	32125	Recovery due to negligence of management	1,959,179
238.	DG Agriculture (Extension), Lahore	2019-20	44249	Recovery due to negligence of management	1,500,000
239.	Agriculture Engineer, Sargodha	2014-20	41190	Recovery due to negligence of management	1,145,982
240.	Arid Agriculture University Rawalpindi	2018-20	44264	Recovery due to negligence of management	139,376
241.	University of Agriculture, Faisalabad	2016-18	32132	Recovery due to negligence of management	766,524
242.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33197	Recovery due to negligence of management	600,000
243.	University of Agriculture, Faisalabad	2018-19	33996	Recovery due to negligence of management	131,901
244.	Director Agronomy Research Institute, Faisalabad	2015-19	35824	Irregular expenditure on transport	21,245,523
245.	Agriculture Engineer, Sargodha	2014-20	41191	Irregular expenditure on transport	17,029,700
246.	Punjab Irrigated Agriculture Productivity Improvement Program	2019-20	41926	Irregular expenditure on transport	5,565,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
247.	Regional Manager PMU,NPIW, Faisalabad	2011-20	44232	Irregular expenditure on transport	4,180,287
248.	Deputy Director Agriculture, OFWM, DG Khan	2017-19	34976	Irregular expenditure on transport	1,023,345
249.	Director Agriculture Engineering,, Faisalabad	2009-20	41269	Irregular expenditure on transport	694,786
250.	Project Director NIPW-II and PIPIP Lahore	2017-20	42400	Irregular expenditure on transport	597,507
251.	Director Horticulture Research Institute, Faisalabad	2018-19	35307	Irregular expenditure on transport	530,440
252.	Deputy Director Agriculture, OFWM, Hafizabad	2017-19	36689	Irregular expenditure on transport	500,962
253.	Deputy Director Agriculture, OFWM,Lodhran	2017-19	37173	Irregular expenditure on transport	477,400
254.	Director Soil Salinity Research Institute, Pindibhattian	2012-18	31450	Irregular expenditure on transport	471,988
255.	DG Agriculture, Research (AARI), Faisalabad	2018-19	33964	Irregular expenditure on transport	412,955
256.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44576	Irregular expenditure on transport	398,504
257.	Deputy Director Agriculture, OFWM, Lodhran	2017-19	37175	Irregular expenditure on transport	339,842
258.	Promotion of High Value Agriculture through provision of Climate (SMART) Lahore	2016-19	33198	Irregular expenditure on transport	275,752
259.	Director ,Horticulture Research Institute, Faisalabad	2018-19	35301	Irregular expenditure on transport	273,407
260.	Deputy Director Agriculture, OFWM, Pakpattan	2017-19	34691	Irregular expenditure on transport	215,451
261.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33384	Irregular expenditure on transport	196,939
262.	Director Agronomy Research Institute, Faisalabad	2015-19	35845	Irregular expenditure on transport	186,419
263.	Deputy Director Agriculture, OFWM, Rajanpur	2017-19	34987	Irregular expenditure on transport	176,784

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
264.	Deputy Director Agriculture Extension, Muzafargarh	2015-19	35853	Irregular expenditure on transport	171,998
265.	Deputy Director Agriculture, OFWM, Bhakkar	2017-19	36335	Irregular expenditure on transport	143,422
266.	Deputy Director Agriculture, OFWM, Rajanpur	2017-19	34988	Irregular expenditure on transport	118,569
267.	Deputy Director Agriculture, OFWM, DG Khan	2017-19	34974	Irregular expenditure on transport	80,550
268.	Secretary Agriculture Department, Govt of the Punjab, Lahore	2019-20	47358	Irregular expenditure on transport	3,337,981
269.	Secretary Agriculture Department, Govt of the Punjab, Lahore	2019-20	47357	Irregular expenditure on transport	1,872,800
270.	Secretary Agriculture Department, Govt of the Punjab, Lahore	2019-20	47354	Irregular expenditure on transport	836,676
271.	ADP Scheme, University of Agriculture, Faisalabad	2019-20	47463	Irregular expenditure on transport	427,761
272.	Secretary Agriculture Department, Govt of the Punjab, Lahore	2019-20	47375	Irregular expenditure on transport	265,003
273.	DG Agriculture (Extension), Lahore	2019-20	44255	Irregular expenditure on transport	-
274.	University of Agriculture, Faisalabad	2016-18	32108	Fictitious payments and likely misappropriations	14,600,000
275.	Director Agronomy Research Institute Faisalabad	2015-19	35839	Fictitious payments and likely misappropriations	795,939
276.	Deputy Director OFWM, Gujranwala	2017-19	35006	Fictitious payments and likely misappropriations	436,359
277.	CTA ADU Lahore	2017-19	40117	Irregular appointment of contingent paid & other Staff	39,520,036
278.	CTA ADU Lahore	2017-19	40119	Irregular appointment of contingent paid & other Staff	13,016,620
279.	CTA ADU Lahore	2017-19	40120	Irregular appointment of contingent paid & other Staff	8,114,557
280.	Director Soil Salinity Research Institute, PindiBhattian	2012-18	31445	Irregular appointment of contingent paid & other Staff	4,840,514
281.	Muhammad Nawaz Sharif , University of Agriculture, Multan	2015-18	30971	Irregular appointment of contingent paid & other Staff	2,679,000
282.	CTA ADU Lahore	2017-19	40124	Irregular appointment of contingent paid & other Staff	1,440,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
283.	CTA ADU Lahore	2017-19	40129	Irregular appointment of contingent paid & other Staff	474,667
284.	Director Soil Salinity Research Institute, PindiBhattian	2012-18	31437	Irregular appointment of contingent paid & other Staff	150,000
285.	University of Agriculture Faisalabad	2016-18	32023	Irregular appointment of contingent paid & other Staff	-
286.	University of Agriculture Faisalabad	2016-18	32033	Irregular appointment of contingent paid & other Staff	-
287.	University of Agriculture Faisalabad	2016-18	32024	Irregular appointment of contingent paid & other Staff	-
288.	University of Agriculture Faisalabad	2016-18	32167	Irregular appointment of contingent paid & other Staff	-
289.	Chief Technical Advisor, ADU, Lahore	2017-19	40121	Irregular payment of TA/DA	6,199,765
290.	DG Agriculture Field, Lahore	2019-20	41458	Irregular payment of TA/DA	2,301,718
291.	Chief Technical Advisor, ADU, Lahore	2017-19	40128	Irregular payment of TA/DA	483,006
292.	Muhammad Nawaz Sharif , University of Agriculture, Multan	2015-18	30975	Irregular procurements in violation of government instructions	38,267,563
293.	Deputy Director Agriculture, OFWM, Sheikhupura	2018-19	33974	Irregular procurements in violation of government instructions	13,235,077
294.	Muhammad Nawaz Sharif , University of Agriculture, Multan	2019-20	44613	Irregular procurements in violation of government instructions	11,770,696
295.	Muhammad Nawaz Sharif , University of Agriculture, Multan	2019-20	44625	Irregular procurements in violation of government instructions	4,000,000
296.	Director Agronomy Research Institute, Faisalabad	2015-19	35846	Irregular procurements in violation of government instructions	158,565
297.	Director Agronomy Research Institute, Faisalabad	2015-19	35848	Irregular procurements in violation of government instructions	99,450
298.	University of Agriculture Faisalabad	2018-19	33983	Irregular opening of bank accounts/SDA	166,525,347
299.	Deputy Director Agriculture, OFWM, Khanewal	2017-19	35862	Irregular opening of bank accounts/SDA	142,859,527
300.	Deputy Director Agriculture, OFWM, Sheikhupura	2018-19	33976	Irregular opening of bank accounts/SDA	124,961,083
301.	Director General Agriculture, Research(AARI), Faisalabad	2018-19	33961	Irregular opening of bank accounts/SDA	25,875,074

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
302.	Deputy Director Agriculture, OFWM, Hafizabad	2017-19	36687	Irregular opening of bank accounts/SDA	1,113,443
303.	University of Agriculture, Faisalabad	2019-20	48277	Irregularities in handling of funds/bank accounts	153,000,000
304.	University of Agriculture, Faisalabad	2016-18	32171	Irregularities in handling of funds/bank accounts	110,000,000
305.	University of Agriculture, Faisalabad	2018-19	33984	Irregularities in handling of funds/bank accounts	62,491,000
306.	Muhammad Nawaz Sharif Agriculture University, Multan	2019-20	44609	Irregularities in handling of funds/bank accounts	62,119,888
307.	University of Agriculture, Faisalabad	2018-19	33986	Irregularities in handling of funds/bank accounts	28,029,490
308.	Assistant Director Agriculture OFWM, Gujrat	2017-19	36163	Irregularities in handling of funds/bank accounts	2,636,482
309.	University of Agriculture, Faisalabad	2016-18	32137	Irregularities in handling of funds/bank accounts	1,546,931
310.	University of Agriculture, Faisalabad	2018-19	33985	Irregularities in handling of funds/bank accounts	1,133,491
311.	PD, National Oilseed Enhancement Program	2019-20	42397	Irregularities in handling of funds/bank accounts	-
312.	DG Agriculture (Extension), Lahore	2019-20	44238	Irregularities in handling of funds/bank accounts	-
313.	DG Agriculture (Extension), Lahore	2019-20	44247	Post audit of expenditure from SDAs not conducted	3,880,734,439
314.	Project Director National Oilseed Enhancement Program Punjab	2019-20	42393	Post audit of expenditure from SDAs not conducted	271,491,000
315.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33389	Post audit of expenditure from SDAs not conducted	169,024,317
316.	Regional Manager, PMU, NPIW, Faisalabad	2011-20	44229	Post audit of expenditure from SDAs not conducted	-
317.	DG Agriculture, (Extension), Lahore	2019-20	44241	Irregular advance payment	2,199,836,706
318.	University of Agriculture, Faisalabad	2019-20	42269	Irregular advance payment	183,000,000
319.	University of Agriculture, Faisalabad	2018-19	33982	Irregular advance payment	91,583,353
320.	Punjab Agriculture Research Board, Lahore	2017-20	41346	Irregular advance payment	361,700
321.	Punjab Agriculture Research Board, Lahore	2017-20	41348	Irregular advance payment	270,000
322.	Chief Technical Advisor, Agriculture Delivery Unit, Lahore	2017-19	40136	Irregular advance payment	202,447
323.	University of Agriculture , Faisalabad	2016-18	32116	Expenditure sanctioned beyond competency/without approval	70,302,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
324.	Punjab Agriculture Research Board,Lahore	2017-20	41345	Expenditure sanctioned beyond competency/without approval	2,500,000
325.	ARID Agriculture University, Rawalpindi	2018-20	47344	Expenditure sanctioned beyond competency/without approval	1,700,000
326.	Regional Manager PMU,NPIW, Faisalabad	2011-20	44226	Expenditure sanctioned beyond competency/without approval	650,969
327.	Deputy Director (OFWM), Lodhran	2017-19	37172	Expenditure sanctioned beyond competency/without approval	540,000
328.	Punjab Agriculture Research Board,Lahore	2017-20	41350	Expenditure sanctioned beyond competency/without approval	499,776
329.	Director Agronomy Research Institute, Faisalabad	2015-19	35833	Irregular payment of pending liabilities	3,309,917
330.	Director Barani Agriculture Research Institute, Chakwal	2018-19	35082	Irregular payment of pending liabilities	3,200,963
331.	Director General, Agriculture Field, Lahore	2019-20	41461	Irregular payment of pending liabilities	380,000
332.	Agricultural Engineer Soil Conservation Rawalpindi	2016-20	41792	Non-performing of levelling job	190,649
333.	University of Agriculture F/Abad	2016-18	32147	Non recovery of receiveables	263,061,804
334.	University of Agriculture F/Abad	2016-18	32153	Non recovery of receiveables	179,486,021
335.	University of Agriculture F/Abad	2016-18	32031	Non recovery of receiveables	54,000,000
336.	University of Agriculture F/Abad	2016-18	32152	Non recovery of receiveables	30,644,377
337.	University of Agriculture F/Abad	2016-18	32075	Non recovery of receiveables	8,000,000
338.	University of Agriculture F/Abad	2016-18	32123	Non recovery of receiveables	6,381,916
339.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33371	Non-deposit of receiveables into government treasury	11,720,663
340.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30976	Non-deposit of receiveables into government treasury	2,627,957
341.	Dy. Dir. Agriculture, OFWM, Chiniot	2017-19	32880	Non-deposit of receiveables into government treasury	2,408,202
342.	Dy. Director (OFWM), Bahawalpur	2017-19	36401	Non-deposit of receiveables into government treasury	2,090,210
343.	Dy. Director (OFWM), Lodhran	2017-20	37176	Non-deposit of receiveables into government treasury	256,851

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
344.	University of Faisalabad	2016-18	32148	Irregular expenditure on evening classes	263,061,804
345.	University of Agriculture Faisalabad	2016-18	32050	Overpayment to Ph.D scholars	42,198,062
346.	University of Agriculture Faisalabad	2016-18	32065	Overpayment to Ph.D scholars	29,163,693
347.	University of Agriculture Faisalabad	2016-18	32067	Overpayment to Ph.D scholars	26,102,863
348.	University of Agriculture Faisalabad	2016-18	33980	Overpayment to Ph.D scholars	9,921,400
349.	University of Agriculture Faisalabad	2016-18	***32112***	Inefficient Fund Management	103,083,520
350.	University of Agriculture, Faisalabad	2016-18	32056	Irregular auctions without advertisement	39,926,925
351.	University of Agriculture, Faisalabad	2016-18	32070	Irregular auctions without advertisement	11,863,585
352.	DG Agriculture, Research (AARI), Faisalabad	2018-19	33958	Irregular auctions without advertisement	1,695,000
353.	University of Agriculture, Faisalabad	2016-18	32173	Irregular auctions without advertisement	994,800
354.	University of Agriculture, Faisalabad	2016-18	32110	Irregular auction of agriculture produce	42,069,359
355.	Director, Soil Salinity Research Institute, Pindibhattian	2012-18	31448	Irregular auction of agriculture produce	391,200
356.	Director General Agriculture Research AARI, Faisalabad	2018-19	33963	Loss to government due to procurement at higher rates and payment to defaulters	5,491,096
357.	Director Agricultural Information, Lahore	2016-19	32799	Loss to government due to procurement at higher rates and payment to defaulters	3,760,346
358.	University of Agriculture, Faisalabad	2016-18	32119	Loss to government due to procurement at higher rates and payment to defaulters	1,296,316
359.	Punjab Agriculture Research Board, Lahore	2017-20	41339	Loss to government due to procurement at higher rates and payment to defaulters	1,163,909
360.	Punjab Agriculture Research Board, Lahore	2017-20	41336	Loss to government due to procurement at higher rates and payment to defaulters	758,768
361.	DG Agriculture Research (AARI) Faisalabad	2018-19	33955	Loss to government due to procurement at higher rates and payment to defaulters	360,000
362.	Regional Manager PMU, NPIW, Faisalabad	2011-20	44224	Loss to government due to procurement at higher rates and payment to defaulters	336,366
363.	University of Agriculture, Faisalabad	2016-18	32168	Loss to government due to procurement at higher rates and payment to defaulters	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
364.	Secretary Agriculture Department, Lahore	2019-20	44216	Loss to government due to procurement at higher rates and payment to defaulters	-
365.	University of Agriculture, Faisalabad	2016-18	32058	Non-auction of unserviceable vehicles/articles	3,600,000
366.	Director Agriculture Engineering, Faisalabad	2009-20	41273	Non-auction of unserviceable vehicles/articles	2,746,980
367.	Deputy Director Agriculture, OFWM, Bahwalpur	2017-19	36403	Non-auction of unserviceable vehicles/articles	1,250,000
368.	Director Wheat Research Institute (AARI), Faisalabad	2017-18	31765	Non-auction of unserviceable vehicles/articles	1,187,466
369.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	41785	Non-auction of unserviceable vehicles/articles	700,000
370.	Director Wheat Research Institute (AARI), Faisalabad	2017-18	31766	Non-auction of unserviceable vehicles/articles	608,460
371.	Punjab Agriculture Research Board, Lahore	2017-20	41349	Non-auction of unserviceable vehicles/articles	500,000
372.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	41789	Non-auction of unserviceable vehicles/articles	500,000
373.	Director Horticulture Research Institute, Faisalabad	2018-19	35302	Non-auction of unserviceable vehicles/articles	400,000
374.	Agriculture Engineer, Bahawalpur	2015-20	41888	Non-auction of unserviceable vehicles/articles	118,359
375.	Deputy Director Agriculture, OFWM, Lodhran	2017-19	37181	Non-auction of unserviceable vehicles/articles	56,200
376.	Agriculture Engineer, Sargodha	2014-20	46955	Non-auction of unserviceable vehicles/articles	-
377.	Director Agriculture Engineering, Faisalabad	2009-20	41268	Excess consumption of POL	1,869,480
378.	Director General Agriculture, OFWM, Lahore	2017-18	31818	Excess consumption of POL	1,739,634
379.	Punjab Agriculture Research Board, Lahore	2017-20	41337	Excess consumption of POL	593,848
380.	Secretary Agriculture Department, Govt of the Punjab, Lahore	2019-20	47355	Excess consumption of POL	576,800
381.	Deputy Director (OFWM), Bahawalpur	2017-19	36402	Excess consumption of POL	532,000
382.	Deputy Director (OFWM), Rajanpur	2017-19	34985	Excess consumption of POL	341,295
383.	Director, Rapid Soil Fertility Survey and Soil Testing Institute, Lahore	2016-19	37087	Excess consumption of POL	321,931

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
384.	Chief Planning &Evaluation Cell, Lahore	2017-18	31382	Excess consumption of POL	232,200
385.	University of Agriculture, Faisalabad	2016-18	32141	Excess consumption of POL	188,486
386.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-18	41793	Excess consumption of POL	90,212
387.	University of Agriculture Faisalabad	2016-18	32079	Loss due to non-cultivation of land and non-recovery of sale price of soil	4,300,000
388.	PD (NIPW-II) and PIPIP, Lahore	2017-20	47380	Non maintenance of Fixed Assets Register	2,058,622
389.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	47459	Non maintenance of Fixed Assets Register	-
390.	Director Agriculture Engineering, Multan	2015-20	47465	Non maintenance of Fixed Assets Register	-
391.	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47398	Non maintenance of Fixed Assets Register	-
392.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	47430	Non maintenance of Fixed Assets Register	-
393.	Regional Manager, PMU-NPIW-Faisalabad	2011-20	46964	Non maintenance of Fixed Assets Register	-
394.	Director Agriculture Engineering, Faisalabad	2009-20	47439	Non maintenance of Fixed Assets Register	-
395.	DG, Agriculture Field, Punjab, Lahore	2019-20	47422	Non maintenance of Fixed Assets Register	-
396.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	47429	Physical verification of stores and stocks not carried out	-
397.	DG, Agriculture Field , Punjab, Lahore	2019-20	47423	Physical verification of stores and stocks not carried out	-
398.	Regional Manager, PMU-NPIW-Faisalabad	2011-20	46963	Physical verification of stores and stocks not carried out	-
399.	University of Agriculture, Faisalabad	2019-20	47464	Physical verification of stores and stocks not carried out	-
400.	Director Agriculture Engineering, Multan	2015-20	47466	Physical verification of stores and stocks not carried out	-
401.	PD (NIPW-II) and PIPIP, Lahore	2017-20	47379	Physical verification of stores and stocks not carried out	-
402.	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47397	Physical verification of stores and stocks not carried out	-
403.	Director General Agriculture (Extension)	2019-20	44258	Irregular payments drawn from treasury without applying pre-audit checks	-
404.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33185	Non-deduction of taxes at source	97,171,356
405.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33187	Non-deduction of taxes at source	91,455,394

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
406.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33188	Non-deduction of taxes at source	85,739,432
407.	University of Agriculture Faisalabad	2016-18	32041	Non-deduction of taxes at source	6,908,040
408.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33189	Non-deduction of taxes at source	6,749,167
409.	Arid Agriculture University Rawalpindi	2018-20	44268	Non-deduction of taxes at source	3,986,665
410.	University of Agriculture Faisalabad	2016-18	32146	Non-deduction of taxes at source	3,694,915
411.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33201	Non-deduction of taxes at source	3,533,042
412.	Director Barani Agricultural Research Institute, Chakwal	2018-19	35084	Non-deduction of taxes at source	2,765,929
413.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44568	Non-deduction of taxes at source	1,474,960
414.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33192	Non-deduction of taxes at source	1,428,990
415.	Deputy Director (OFWM), Chiniot	2017-19	32881	Non-deduction of taxes at source	998,480
416.	Deputy Director (OFWM), Rajanpur	2017-19	34984	Non-deduction of taxes at source	962,971
417.	Director Agriculture Crop Reporting Service, Lahore	2017-20	41804	Non-deduction of taxes at source	904,052
418.	Chief Planning & Evaluation Cell, Lahore	2017-18	31384	Non-deduction of taxes at source	737,129
419.	Director Wheat Research Institute, AARI, Faisalabad	2017-18	31768	Non-deduction of taxes at source	667,178
420.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	41787	Non-deduction of taxes at source	540,000
421.	Director Agronomy, Research Institute, Faisalabad	2015-19	35843	Non-deduction of taxes at source	394,760
422.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33376	Non-deduction of taxes at source	369,253
423.	Regional Manager PMU, NPIW, Faisalabad	2011-20	44225	Non-deduction of taxes at source	365,459
424.	Director, Soil Salinity Research Institute, Pindibhattian	2018-19	37182	Non-deduction of taxes at source	320,646
425.	Punjab Agriculture Research Board, Lahore	2017-20	41340	Non-deduction of taxes at source	43,850

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
426.	Director Soil and Water Conservation Research Institute, Chakwal	2012-18	31330	Non-deduction of taxes at source	187,076
427.	Assistant Director Agriculture Extension, Faisalabad	2017-19	37069	Non-deduction of taxes at source	161,240
428.	Promotion of High Value Agri. Through provision of Climate (SMART) Lahore	2016-19	33195	Non-deduction of taxes at source	140,000
429.	Director Soil and Water Conservation Research Institute, Chakwal	2012-18	31331	Non-deduction of taxes at source	93,967
430.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33391	Non-deduction of taxes at source	81,677
431.	Deputy Director , Agriculture Extention, Bhakkar	2017-19	34159	Non-deduction of taxes at source	65,796
AUQAF AND RELIGIOUS AFFAIRS DEPARTMENT					
1.	Secretary, Auqaf & Religious Affair Department, Lahore	2017-20	44599	Non-production of record	680,810
2.	Secretary, Auqaf & Religious Affair Department, Lahore	2017-20	44586	Non-production of record	588,257
3.	Secretary, Auqaf & Religious Affair Department, Lahore	2017-20	46932	Non-production of record	-
4.	Secretary, Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44585	Irregular withdrawal of pay & allowances	1.06 million
5.	Secretary, Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44592	Unjustified payment without conducting Brick Tests	3,569,339
6.	Secretary, Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	46935	Establishment of Monitoring Mechanism for Civil Work	-
7.	Secretary, Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44591	Irregular auction of un-serviceable articles	975,000
8.	Secretary, Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44601	Non verification of challan	585,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
9.	Secretary Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44593	Non recovery/clearance of FIRs through Court	460,000
10.	Secretary Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	46933	Non-verification of General Sales Tax	327,368
11.	Secretary Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44594	Loss due to non-receiving of enlistment/renewal fee from firms/contractors	316,000
12.	Secretary Auqaf and Religious Affairs Department, Govt. of the Punjab, Lahore (Chairman, Punjab Quran Board)	2017-20	46928	Loss due to non renewal of Registration	272,500
13.	Secretary Auqaf and Religious Affairs Department, Govt. of Punjab, Lahore	2017-20	44601	Non-deduction of Punjab Sales Tax	101,640
14.	Secretary Auqaf & Religious Affairs Department	2017-20	44590	Irregular paynebt of salary due to shifting of HQ	2,089,528
15.	Secretary Auqaf & Religious Affairs Department	2017-20	44595	Lapse of funds due to non surrendering of savings	148,093,841
16.	Secretary Auqaf & Religious Affairs Department	2017-20	44597	Lapse of funds due to non surrendering of savings	7,914,080
17.	Secretary Auqaf & Religious Affairs Department	2017-20	44596	Excess expenditure than budget allocation	274,109
18.	Secretary Auqaf & Religious Affairs Department	2017-20	44592	Misuse of Elctricity	2,365,649
19.	Secretary Auqaf & Religious Affairs Department	2017-20	46936	Physical verification of stores and stocks	-
BOARD OF REVENUE					
1.	Punjab Land Commission	2019-20	24456	Non-production of record/vouched accounts	340,137
2.	Punjab Land Record Authority	2017-20	25128	Non-production of record/vouched accounts	-
3.	Punjab Land Commission	2019-20	24450	Non-deposit of government revenue	5,273,141
4.	Punjab Land Record Authority	2019-20	25152	Irregular expenditure on rent of building Rs. 5.38 million and less deduction of taxes	. 60,975

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
5.	Punjab Land Record Authority, Lahore	2019-20	25159	Irregular/Doubtful purchase of tyres	669,268
6.	Punjab Land Record Authority, Lahore	2019-20	25141	Unauthorized payments	44.47 million
7.	Punjab Land Commission, Lahore	2019-20	25142	Irregular expenditure on repairs of M&E, vehicle and building	33,372,672
8.	Punjab Land Commission, Lahore	2019-20	25164	Non implementation of legal work required for maintenance of accounts	-
9.	Punjab Land Record Authority, Lahore	2019-20	25144	Manual disbursement of salaries and cash payments of registration fees without invoices-Rs. 15.86 million	15,860,000
10.	Punjab Land Record Authority, Lahore	2019-20	25145	Irregular payment of market based salaries to officers-Rs. 14.40 million	14,400,000
11.	Punjab Land Record Authority, Lahore	2019-20	25146	Irregular hiring of services of consultant-Rs. 11.76 million	11,761,826
12.	Punjab Land Record Authority, Lahore	2019-20	25160	Irregularrecruitment of contractual staff other than E.Y or Punjab Public Service Commission and non production of record for recruitment of SCOs	-
13.	Punjab Land Record Authority, Lahore	2019-20	25156	Irregular payment of Stipend	3,005,396
14.	Senior Member Board of Revenue Lahore	2019-20	24381	Irregular expenditure on payment of printing- Rs. 23.11 million	23,000,0000
15.	Senior Member Board of Revenue Lahore	2019-20	24396	Non submission of E-Filing of Sales Tax-Rs. 2.43 million	2,430,000
16.	the Punjab Land Commission, Lahore	1999-20	24444	Irregulartransfer of funds-Rs. 550.00 million	550,000,000
17.	Punjab Land Record Authority, Lahore	2019-20	25130	No mechanism or SOP for expenditure incurred from funds in commercial bank and subsequent en-block transfer from sda for Rs. 2,888.372 million	2,888.372,000
18.	Punjab Land Record Authority, Lahore	2019-20	25140	Irregular and doubtful expenditure on POL of vehicle and generators-Rs. 69.78 million	69,000,000
19.	SMBR, Lahore	2019-20	24384	Expenditure exceeded to budgetary provisions-Rs. 3.57 million	3,565,745
20.	the Punjab Land Commission, Lahore	1999-20	24454	Unjustified usage of government vehicle during consultancy agreement-Rs. 129,755	129,755

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
21.	Punjab Land Record Authority, Lahore	2019-20	25132	Irregular and unjustified expenditure on telecommunication and IT services-Rs. 422.06 million	422,058,520
22.	Punjab Land Record Authority, Lahore	2019-20	25134	Irregular construction of sheds-Rs. 166.43 million	166,429,661
23.	Punjab Land Record Authority, Lahore	2019-20	25138	Irregularexpenditure due to non-implementation of SOP-Rs. 81.91 million	81,911,565
24.	Punjab Land Record Authority, Lahore	2019-20	25161	Impropermanagement of the affairs of the authority	-
25.	Punjab Land Record Authority, Lahore	2019-20	25162	Improper conversion of project into regular mode	-
26.	Punjab Land Record Authority, Lahore	2019-20	25163	Conducting the inquiries in violation of law	-
27.	Punjab Land Commission, Lahore	2019-20	25167	Purchase of land without immediate requirement-Rs. 37.27 million	37,270,000
EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT					
1.	ETO Chiniot	2019-20	24657	Irregular payment of pay and allowances	353,232
2.	Secretary Excise & Taxation, Lahore	2019-20	24791	Irregular payment of pay and allowances	4,245,530
3.	DG Excise, Lahore	2019-20	25071	Irregular payment of pay and allowances	94,742
4.	DG Excise, Lahore	2019-20	25064	Irregular payment of pay and allowances	735,896
5.	DG Excise, Lahore	2019-20	25067	Irregular payment of pay and allowances	245,000
6.	DG Excise, Lahore	2019-20	25068	Irregular payment of pay and allowances	340,080
7.	Additional Director General Excise &Taxation Lahore (Revolving fund)	2019-20	25055	Undue retention of public money not credited into govt. treasury	111.997 million
8.	Additional Director General Excise &Taxation Lahore (Revolving fund)	2019-20	25066	Less recovery of stamp duty	610,238
9.	Secretary Excise & Taxation, Lahore	2019-20	24799	Non-deduction of income tax	39,547
10.	Secretary Excise & Taxation, Lahore	2019-20	24801	Non-deduction of income tax	21,049
11.	Director General Excise & Taxation Lahore	2019-20	5061	Irregular award of time scale promotion-Rs 1.01 million	1,012,020
12.	DG Excise, Lahore	2019-20	25072	Non-surrendering of savings	232,350,187
13.	ETO Okara	2019-20	24638	Non-surrendering of savings	11,849,605
14.	ETO Sialkot	2019-20	24603	Non-surrendering of savings	7,433,328
15.	ETO Attock	2019-20	24677	Non-surrendering of savings	14,806,986

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
16.	ETO Chinot	2019-20	24659	Non-surrendering of savings	7,036,553
17.	DG Excise, Lahore	2019-20	25073	Excess of expenditure over budget allocation	442,205
18.	Secretary Excise & Taxation, Lahore	2019-20	24792	Excess of expenditure over budget allocation	4,166,218
19.	ETO Okara	2019-20	24637	Excess of expenditure over budget allocation	17,263,604
20.	ETO SIALKOT	2019-20	24604	Excess of expenditure over budget allocation	6,009,872
21.	ETO Attock	2019-20	24676	Excess of expenditure over budget allocation	14,052,791
22.	ETO Chinot	2019-20	24658	Excess of expenditure over budget allocation	5,711,899
23.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	2019-20	24795	Misclassification of expenditure	740,025
24.	DG Excise, Lahore	2019-20	25074	Irregular payment of pending liability	260,732
25.	Secretary Excise & Taxation, Lahore	2019-20	24798	Irregular payment of pending liability	243,721
26.	Additional Director General Excise & Taxation Lahore (Revolving fund)	2019-20	25056	Non accountal of stores-	33,259,000
27.	ETO Chinot	2019-20	24660	Improper maintenance of log books of vehicles	405,370
28.	DG Excise, Lahore	2019-20	25058	Improper maintenance of log books of vehicles	2,419,932
FINANCE DEPARTMENT					
1.	Divisional Director, Local Fund Audit, Gujranwala	2017-20	44550	Irregular expenditure on paywithout verification of degrees & certificates of the staff appointed	9,230,172
2.	Punjab Revenue Authority	2019-20	24840	Irregular expenditure on paywithout verification of degrees & certificates of the staff appointed	1,350,000
3.	Treasury Office, Lahore	2014-20	46133	Irregular re-imbursement of medical claims as a source of income	6,556,515
4.	Treasury Office, Lahore	2014-20	46132	Suspicious re-imbursement of medical claim	1,850,000
5.	Provincial Director Local Fund Audit	2017-20	43758	Non disbursement of salary to contingent paid staff	256,379
6.	Secretary, Finance Department, Lahore.	2019-20	41064	Un-justified posting of resident auditors in autonomous bodies on deputation	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
7.	Divisional Director Local Fund, Audit Lahore.	2019-20	35262	Un-justified posting of resident auditors in autonomous bodies on deputation	-
8.	Secretary, Finance Department, Lahore	2019-20	41028	Unjustified distribution of Punjab Govt. resources among districts without approval of the Parliament	395.5 billion
9.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39070	Excess demand of supplementary provision	16,089 million
10.	Secretary, Finance Department, Lahore.	2018-19	39139	Variation in figures between Donor agency and Finance Department	29,324,572,056
11.	Secretary, Finance Department, Lahore.	2018-19	39129	Variation in figures between Donor agency and Finance Department	3,049,813,000
12.	Secretary, Finance Department, Lahore.	2018-19	39127	Variation in figures between Donor agency and Finance Department	2,820,099,765
13.	Secretary, Finance Department, Lahore.	2018-19	39138	Variation in figures between Donor agency and Finance Department	2,064,687,622
14.	Secretary, Finance Department, Lahore.	2018-19	39131	Variation in figures between Donor agency and Finance Department	1,192,494,000
15.	Secretary, Finance Department, Lahore.	2018-19	39140	Variation in figures between Donor agency and Finance Department	795,147,000
16.	Secretary, Finance Department, Lahore.	2018-19	39128	Variation in figures between Donor agency and Finance Department	262,140,978
17.	Secretary, Finance Department, Lahore.	2018-19	39111	Variation in figures between Donor agency and Finance Department	251,880,693
18.	Secretary, Finance Department, Lahore.	2018-19	39115	Variation in figures between Donor agency and Finance Department	247,287,708
19.	Secretary, Finance Department, Lahore.	2018-19	39110	Variation in figures between Donor agency and Finance Department	146,049,735
20.	Secretary, Finance Department, Lahore.	2018-19	39091	Variation in figures between Donor agency and Finance Department	80,425,000
21.	Secretary, Finance Department, Lahore.	2018-19	39137	Variation in figures between Donor agency and Finance Department	75,253,500
22.	Secretary, Finance Department, Lahore.	2018-19	39078	Variation in figures between Donor agency and Finance Department	7,220,961,035

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
23.	Treasury Office, Lahore	2014-20	46141 & 46142	Non-obtaining of Schedule of payments and Non-reconciliation of expenditure	326,740,044
24.	Divisional Director Local Fund Audit, Faisalabad	2000-20	47069	Non-obtaining of Schedule of payments and Non-reconciliation of expenditure	273,040,795
25.	Secretary, Finance Department, Lahore.	2018-19	39080	Excess Payment of Domestic Debt	19,795 million
26.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39103	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account	1,442.41 million
27.	Secretary, Finance Department, Lahore.	2018-19	39102	Excess release of funds to Waste Management Companies	403,929,000
28.	Divisional Director Local Fund Audit Gujranwala..	2017-20	44549	Non-surrendering of savings	73,752,542
29.	Divisional Director Local Fund Audit Lahore.	2017-19	35258	Non-surrendering of savings	21,085,564
30.	Chief Inspector of Treasuries & Accounts, Lahore.	2012-18	34151	Non-surrendering of savings	20,415,663
31.	Divisional Director Local Fund Audit Sargodha.	2018-20	45926	Non-surrendering of savings	15,943,274
32.	Provincial Director Local Fund Audit, Lahore.	2017-20	43754	Non-surrendering of savings	13,611,317
33.	Regional Directorate, Lahore	2019-20	43738	Non-surrendering of savings	11,698,161
34.	Treasury Office, Lahore	2014-20	46128	Non-surrendering of savings	7,312,064
35.	Punjab Revenue Authority, Lahore	2019-20	24834	Unjustified excess payment to PRAL	15.15 million
36.	Secretary, Finance Department, Lahore.	2018-19	39113	Loss to Govt. due to non-utilization of foreign loans at optimum level	10,580,000
37.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39074	Expenditure of District Authorities from Account-I	-
38.	Finance Department	2019-20	41047	Non investment of general provident fund and payment of interest to government servants on hypothetical rates	-
39.	Secretary Finance Department, Lahore.	2019-20	41055	Un-authorized adjustment of electricity out-standing dues of governmentdepartments from electricity duty payable to government	23,391,302,000
40.	Secretary Finance Department, Lahore.	2019-20	41027	Un-authorized adjustment of electricity out-standing dues of governmentdepartments from electricity duty payable to government	15,806,077,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
41.	Secretary Finance Department, Lahore.	2019-20	41021	Un-authorized adjustment of electricity out-standing dues of governmentdepartments from electricity duty payable to government	100,773,000
42.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2019-20	41026	Non realization of electricity duty from PEPCO	24,402.111 million
43.	Divisional Director, Local Fund Audit, Lahore.	2017-19	35255	Non recovery of Audit Fee	17,555,542
44.	Divisional Director, Local Fund Audit, Faisalabad.	2000-20	47068	Non recovery of Audit Fee	7,527,445
45.	Divisional Director, Local Fund Audit, Sargodha.	2018-20	45924	Non recovery of Audit Fee	443,040
46.	Regional Director Local Fund Audit	2019-20	43744	Non recovery of overpayment of pay & allowances	295,912
47.	Chief Inspectorate of Treasuries & Accounts, Lahore	2012-18	34150	Non recovery of Social Security Benefit, Benevolent Fund & Group Insurance on regularization of Service	147,074
48.	Provincial Director Local Fund Audit, Lahore.	2017-20	43759	Non maintenance of record	3,826,246
49.	Provincial Director Local Fund Audit, Lahore.	2017-20	43762	Non maintenance of record	1,953,235
50.	Divisional Director Local Fund Audit, Lahore.	2017-19	35259	Non maintenance of record	775,490
51.	Treasury Office, Lahore	2014-20	46130	Non maintenance of record	490,049
52.	Regional Director Local Fund Audit, Lahore.	2019-20	43745	Non maintenance of record	425,473
53.	Regional Director Local Fund Audit, Lahore.	2019-20	43741	Non maintenance of record	400,375
54.	Divisional Director Local Fund Audit, Faisalabad.	2000-20	47065	Non maintenance of record	378,490
55.	Divisional Director Local Fund Audit, Lahore.	2017-19	35261	Non maintenance of record	171,490
56.	Regional Director Local Fund Audit, Lahore.	2019-20	43742	Non maintenance of record	160,948
57.	The Punjab Revenue Authority (PRA), Lahore .	2019-20	24847	Non maintenance of record	118,704
58.	Chief Inspector of Treasure & Accounts , Lahore.	2012-18	34152	Non maintenance of record	-
59.	Punjab Revenue Authority, Lahore	2019-20	24838	Non maintenance of cash book	6,308,203
60.	Divisional Director Local Fund Audit, Lahore	2017-19	35257	Unlawful Stop of Follow up of Special Audit Reports (involving financial corruption / embezzlement) of Tehsil / Town Municipal Administration (TMAs) in Punjab	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
61.	Provincial Director Local Fund Audit	2017-20	43761	Non-accountal of withdrawn cheque in the cash book	99,450
62.	Divisional Director Local Fund Audit Sargodha	2018-20	47524	Excess Drawl of Transfer Grant. Recovery of	74,975
63.	Punjab Revenue Authority, Lahore	2019-20	24837	Expenditure incurred without floating tender on PPRA website and press	5,750,788
64.	Chief Inspectorate of Treasuries & Accounts, Lahore.	2012-18	34149	Non uploading of Bid Evaluation Reports on PPRA Web Sites.	5,546,624
65.	Chief Inspectorate of Treasuries & Accounts, Lahore.	2012-18	34153	Samples & Specifications were not found on record.	4,714,416
66.	Divisional Director, Local Fund Audit, Gujranwala	2017-20	44551	Actual payee receipts not obtained.	3,227,520
67.	Treasury Office, Lahore	2014-20	46129	Split up expenditure to avoid floating tender on PPRA Web Site	1,754,895
68.	Provincial Director Local Fund Audit, Lahore.	2017-20	43760	Split up expenditure to avoid floating tender on PPRA Web Site	1,753,031
69.	Divisional Director Local Fund Audit . Lahore.	2017-19	35263	Without quotations & uploading tender on PPRA Web Site.	947,500
70.	Divisional Director Local Fund Audit . Gujranwala	2017-20	44555	Split up the expenditure to avoid PPRA	685,762
71.	Divisional Director Local Fund Audit . Gujranwala	2017-20	44556	No sanction order against purchase under “other head of account”	562,094
72.	Divisional Director Local Fund Audit . Gujranwala	2017-20	44557	Split up expenditure to avoid floating tender on PPRA Web Site	475,511
73.	Divisional Director Local Fund Audit . Gujranwala	2017-20	44560	Sanction order not found, pending liability cleared from current budget.	396,424
74.	Divisional Director Local Fund Audit Sargodha.	2018-20	45923	Expenditure incurred without floating tender on PPRA Web Site	396,050
75.	Divisional Director Local Fund Audit Gujranwala.	2017-20	44562	Sanction order not found, pending liability cleared from current budget.	204,589
76.	Divisional Director Local Fund Audit Sargodha.	2018-20	45917	Split up expenditure to avoid floating tender on PPRA Web Site	192,135
77.	Divisional Director Local Fund Audit . Gujranwala	2017-20	44563	Split up expenditure to avoid floating tender on PPRA Web Site	182,572
78.	Divisional Director Local Fund Audit Sargodha.	2018-20	45918	Annual Procurement Plan was not uploaded on PPRA Web Site.	134,067

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
79.	Divisional Director Local Fund Audit Sargodha.	2018-20	45922	Split up expenditure to avoid floating tender on PPRA Web Site	124,400
80.	Divisional Director Local Fund Audit Sargodha.	2018-20	45920	Annual Procurement Plan was not uploaded on PPRA Web Site.	114,758
81.	Divisional Director Local Fund Audit Sargodha.	2018-20	45919	Annual Procurement Plan was not uploaded on PPRA Web Site.	100,263
82.	Secretary, Finance Department, Lahore.	2019-20	41052	Loan granted without considering pay back ability	640,278,389,000
83.	Secretary, Finance Department, Lahore.	2019-20	41050	Loan granted to defunct agency (Punjab Road Transport Corporation) without considering its pay back ability	22,816,632,000
84.	Secretary, Finance Department, Lahore.	2019-20	41034	Loan granted without approval of Cabinet Committee and without considering its pay back ability as the agency had defaulted payment loan in the year 2005-06.	2,874,102,000
85.	Secretary, Finance Department, Lahore.	2019-20	41057	Loan granted without budgeting, approval of Cabinet Committee and without evaluating actual needs and pay back ability of the agency.	106,165,000
86.	Secretary, Finance Department, Lahore.	2019-20	41058	Block allocation of loans granted to various companies was made instead of company-wise allocation of budget. Loans were directly credited in commercial banks of respective companies instead of considering cash flow requirement of companies.	-
87.	Secretary Finance Department, Lahore. No signature of DD	2018-19	39069	Excess expenditure than budget allocation	1,127,569,056
88.	Treasury Office, Lahore.	2014-20	46194	Excess expenditure than budget allocation	5,509,525,121
89.	Secretary Finance Department, Lahore.	2018-19	39112	Excess expenditure than budget allocation	3,894,169,199
90.	Treasury Office, Lahore.	2014-20	46135	Excess expenditure than budget allocation	17,047,259
91.	Treasury Office, Lahore.	2014-20	46127	Excess expenditure than budget allocation	11,987,678

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
92.	Regional Director Local Audit, Lahore.	2019-20	43739	Excess expenditure than budget allocation	9,570,772
93.	Divisional Director Local Fund Audit, Lahore.	2017-19	35256	Excess expenditure than budget allocation	6,201,474
94.	Divisional Director Local Fund Audit, Sargodha.	2019-20	45927	Excess expenditure than budget allocation	5,252,870
95.	Divisional Director Local Fund Audit, Faisalabad	2000-20	47064	Excess expenditure than budget allocation	4,988,833
96.	Divisional Director Local Fund Audit, Gujranwala.	2017-20	44553	Excess expenditure than budget allocation	1,212,042
97.	Provincial Director Local Fund Audit, Lahore.	2019-20	43755	Excess expenditure than budget allocation	334,639
98.	The Treasury office, Lahore.	2014-20	46136	Amount was paid to management of various schemes by the TO Lahore despite the facts that the schemes pertained to other district.	1,834,725,566
99.	The Treasury office , Lahore.	2014-20	46137	Not only schemes pertained to other district but cost centers were also of the same district.	26,781,674
100.	The Secretary, Finance Department, Lahore.	2018-19	39079	As per Sap Data , pension payments was made under misc grants instead of Grant No. PC21028- Pension Payments	205,260,901
101.	Punjab Revenue Authority (PRA), Lahore	2019-20	24841	Expenditure incurred in cost of other head of accounts instead relevant head of accounts.	4,232,944
102.	Divisional Director, Local Fund Audit, Gujranwala	2017-20	44554	Misc head of accounts	1,024,479
103.	Divisional Director Local Fund, Audit Gujranwala.	2017-20	44552	Irregular mode of payments in cash	2,235,513
104.	Divisional Director Local Fund, Audit Sargodha.	2018-20	45925	Irregular mode of payments in cash	136,620
105.	Secretary Finance Department, Lahore.	2019-20	41045	Non recovery of Bridge Financing from LDA	10,000,000,000
106.	Secretary Finance Department, Lahore.	2019-20	41049	Non recovery of Principal & Interest amount from Gujranwala Waste Management Company.	212,582,500
107.	Secretary Finance Department, Lahore.	2019-20	41038	Non recovery of Principal & Interest amount from Sialkot Waste Management Company.	110,921,667
108.	Punjab Revenue Authority, Lahore	2019-20	24843	Non/less deduction of Income Tax on payment against supplies & Services	496,935

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
109.	Divisional Director Local Fund Audit, Lahore.	2017-19	35260	Non deduction of Punjab Sales Tax on payment against services	124,078
110.	Chief Inspector of Treasuries & Accounts, Lahore.	2012-18	34154	Non deduction of Income Tax	67,331
111.	Punjab Revenue Authority, Lahore	2019-20	24846	Less deduction of General Sales Tax	35,755
112.	Punjab Revenue Authority, Lahore	2019-20	24844	Non deduction of Punjab Sales Tax on payment against services	27,090
113.	Provincial Director Local Fund Audit, Lahore.	2017-20	43766	Extravagant expenditure as expenditure of Rs 20,707 per vehicle per month	4,472,711
114.	Provincial Director Local Fund Audit, Lahore.	2017-20	43764	Huge expenditure on repair of 13 years & 10 years old vehicles before repair declared unserviceable.	1,105,243
115.	Divisional Director Local Fund Audit Gujranwala.	2017-20	44559	No entry in log book, No history sheet of repaired vehicle was maintained.	403,936
116.	Divisional Director Local Fund Audit Sargodha.	2018-20	45921	History Sheet , Dead Stock Register was not maintained.	130,222
117.	Provincial Director Local Fund Audit, Lahore.	2017-20	43765	(i) Approval of Finance Department for strength of vehicles was not obtained. (ii) General pool of vehicles was not maintained as per policy of S&GAD Department.	3,318,790
118.	Provincial Director Local Fund Audit, Lahore.	2017-20	43763	(i) Petrol, oil, lubricants and spare parts were not maintained separately for each vehicle. (ii) Purpose of Journey was not mentioned on Log Vehicles. (iii) Average consumption of POL was not worked out in log Books.	1,564,840
119.	Treasury Office, Lahore	2014-20	46131	POL for Generator was purchased in bulk but consumption account was not maintained. (ii) Booklet of Generator showing average consumption was not shown.	735,256

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
120.	Divisional Director, Local Fund, Audit, Gujranwala.	2017-20	44561	No vehicle No on Petrol Chitt, No sanction order.	251,386
121.	Regional Director Local Fund Audit, Lahore.	2019-20	43743	(i) Petrol, oil, lubricants and spare parts were not maintained separately for each vehicle. (ii) Purpose of Journey was not mentioned on Log Vehicles. (iii) Average consumption of POL was not worked out in log Books.	109,592
122.	Divisional Director Local Fund Audit, Gujranwala	2017-20	47518	Non maintenance of Fixed Asset Register	-
123.	Divisional director Local Fund Audit, Sargodha	2018-20	47522	Non maintenance of Fixed Asset Register	-
124.	Treasury Officer, Lahore	2014-20	47521	Non maintenance of Fixed Asset Register	-
125.	Divisional Director Local Fund Audit, Gujranwala	2017-20	47517	Physical verification of stores and stock not carried out	-
126.	Provincial Director Local Fund Audit, Lahore	2017-20	47519	Physical verification of stores and stock not carried out	-
127.	Treasury Officer, Lahore	2014-20	47526	Physical verification of stores and stock not carried out	-
128.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2019-20	41061	Unjustified enhancement in Salary of Lucrative Pay Packages-Rs. 25 million	25 million
129.	Punjab Revenue Authority, Lahore	2019-20	24850	Fraudulent recruitment of staff	-
130.	Treasury Office, Lahore	2014-20	46140	Non-conducting of post audit of the amount released out of SDAs-Rs. 955,267.38 million	955,267.38 million
131.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39081	Reduction in development grants-Rs. 260 billion	260 billion
132.	Secretary, Finance Department, Lahore	2018-19	39120	Negative debt balance-Rs. 119,539 million	119,539 million
133.	Secretary, Finance Department, Lahore	2019-20	41032	Unbalanced budgetdeficit-Rs. 118.27 billion	118.27 billion
134.	Treasury Office, Lahore	2014-20	46138	Issuance of LAC payments without pre-audit-Rs. 61,804.59 million	61,804.59 million
135.	Secretary, Finance Department, Lahore	2018-19	39066	Non placement of surplus funds create pending liabilities-Rs. 56,100 million	56,100 million
136.	Secretary, Finance Department, Lahore	2018-19	39068	Under statement of expenditure - Rs.51,780.68 million	51,780.68 million
137.	Secretary, Finance Department, Lahore	2018-19	39085	Loss to Govt. due to less repayment of loan on procurement of wheat-Rs.20.31 billion	20.31 billion

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
138.	Treasury Office, Lahore	2014-20	46139	Non payment of LAC amount placed at the disposal of Treasury Office -Rs. 8,037.96 million	8,037.96 million
139.	Secretary, Finance Department, Lahor	2018-19	39100	Unjustified transfer of foreign loans in the name of Secretary Finance-Rs. 4,233.40 million	4,233.40 million
140.	Secretary, Finance Department, Lahore	2018-19	39087	Loss to Govt. due to over drafting beyond the limit-Rs. 4.00 billion	4.00 billion
141.	Secretary, Finance Department, Lahore	2018-19	39077	Variation of billions of rupees in Budget among various Accounts-Rs.2.00 billion	.2.00 billion
142.	Secretary, Finance Department, Lahor	2019-20	41044	Utilization reports of Grant in Aid was not obtained- Rs. 1,794 million	1,794 million
143.	Secretary, Finance Department, Lahore	2018-19	39099	Less release of foreign loans to the project causing less achievement of targets-Rs. 73.21 million	73.21 million
144.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	41031	Irregular purchase of BOP share by the Secretary Agriculture worth-Rs. 51.91 million	51.91 million
145.	Punjab Revenue Authority, Lahore	2019-20	24832	Irregular clearance of pending liabilities-Rs. 22.18 million	22.18 million
146.	Secretary, Finance Department, Lahore	2018-19	39119	Investment from Revenue Grant instead of Capital Grant-Rs. 15.31 million	15.31 million
147.	Punjab Revenue Authority, Lahore	2019-20	24839	Unjustified/irregular expenditure as no data provided relating to RIMs/EIMs- Rs.6.13 million	6.13 million
148.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2019-20	41025	Unjustified establishment of companies under various departments	-
149.	Secretary, Finance Department, Lahore	2018-19	39092	Delay in commencement of the projects	-
150.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2019-20	41020	Non receipt of Share of Government of Punjab out of Net Hydel Profit-Rs. 57,118 million	57,118 million
151.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2019-20	41033	Non receipt of dividends on Govt. of Punjab owned Shares-Rs. 1,699.98 million	1,699.98 million
152.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2019-20	41059	Irregular grant of Cadre/Department/Post Specific Allowance to employees of Secretariat Department-Rs. 4.20 million	4.20 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
FOOD DEPARTMENT					
1.	DFC Rajanpur	2018-20	47492	Non-surrendering of savings	38,789,047
2.	Secretary, Food Lahore	2018-20	43734	Non-surrendering of savings	35,374,655
3.	Punjab Food Authority, Faisalabad	2016-20	45892	Non-surrendering of savings	31,233,873
4.	D. F. C. Bahawalnagar	2019-20	40946	Non-surrendering of savings	26,802,576
5.	D.F.C. Faisalabad	2018-20	40623	Non-surrendering of savings	26,475,812
6.	D. F. C. Sahiwal	2018-20	40696	Non-surrendering of savings	25,878,136
7.	D. F. C. Sheikhupura	2018-20	40664	Non-surrendering of savings	24,380,658
8.	Deputy Director Food Sargodha Division	2012-18	31317	Non-surrendering of savings	23,681,780
9.	Directorate Food Lahore	2019-20	47560	Non-surrendering of savings	11,887,528
10.	Deputy Director Food Gujranwala	2012-18	31272	Non-surrendering of savings	9,565,991
11.	Cane Commissioner, Punjab, Lahore	2018-20	40739	Non-surrendering of savings	7,169,927
12.	SRO-Food Trg. Instt. & Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31870	Non-surrendering of savings	4,571,022
13.	D.F.C. Gujranwala	2018-20	45606	Non-surrendering of savings	2,866,729
14.	DFC D.G Khan	2019-20	47507	Non-surrendering of savings	2,593,046
15.	D.F.C-I Lahore	2019-20	45592	Non-surrendering of savings	2,390,290
16.	Directorate of Food Punjab, Lahore	2018-19	38931	Non-surrendering of savings	2,216,141
17.	D.F.C. Multan	2019-20	45656	Non-surrendering of savings	1,351,520
18.	D.F.C. Jhang	2019-20	44319	Non-surrendering of savings	1,166,181
19.	D.F.C. Chiniot	2018-19	36325	Non-surrendering of savings	167,500
20.	Distt: Food Controller, Bahawalpur	2018-19	35282	Non-surrendering of savings	117,276
21.	D.F.C-I Lahore	2019-20	45596	Poor Human Resource Management	27,038,580
22.	Directorate of Food Punjab, Lahore	2018-19	38918	Poor Human Resource Management	3,471,855
23.	D.F.C. Multan	2019-20	45665	Poor Human Resource Management	1,421,110
24.	D.F.C. Rajanpur	2018-20	45589	Poor Human Resource Management	326,502
25.	D. F. C. Dera Ghazi Khan	2019-20	40691	Poor Human Resource Management	253,946
26.	SRO-Food Trg. Instt. & Quality Control Lab for Cereal Grains & Products Lahore	2011-18	31868	Poor Human Resource Management	-
27.	Directorate of Food Punjab, Lahore	2019-20	44460	Non maintenance of cash book	311,973,438,910
28.	Directorate of Food Punjab, Lahore	2018-19	38921	Non maintenance of cash book	274,750,647,009

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
29.	Directorate of Food Punjab, Lahore	2018-20	38949	Non maintenance of cash book	2,500,000
30.	Cane Commissioner, Punjab, Lahore	2018-20	40742	Non maintenance of cash book	-
31.	D. F. C. Layyah	2019-20	40935	Non maintenance of cash book	-
32.	Directorate of Food	2018-19	38937	Huge Variation in accounts figures	28,331,937,203
33.	Directorate of Food	2019-20	44473	Huge Variation in accounts figures	9,067,070,832
34.	D.F.C-I Lahore	2019-20	45590	Huge Variation in accounts figures	403,994,337
35.	Directorate of Food	2019-20	44474	Huge Variation in accounts figures	103,496,163
36.	Directorate of Food	2019-20	44444	Huge Variation in accounts figures	2,858,300
37.	Directorate of Food	2019-20	44448	Huge Variation in accounts figures	2,829,854
38.	D.F.C. Multan	2019-20	45663	Huge Variation in accounts figures	1,165,527
39.	Cane Commissioner, Punjab, Lahore	2018-20	40736	Non verification of Deposits	1,032,905,000
40.	DFC Vehari	2019-20	47479	Non verification of Deposits	13,279,617
41.	D.F.C. Faisalabad	2018-20	40622	Non verification of Deposits	2,362,505
42.	D.F.C. Bahawalnagar	2018-19	35027	Non verification of Deposits	537,800
43.	DFC Bhakkar	2019-20	47504	Non verification of Deposits	321,970
44.	DFC Gujranwala	2018-20	47487	Non verification of Deposits	317,278
45.	Directorate of Food Department, Lahore	2019-20	44471	Unjustified payment to Pakistan Railways	197,954,860
46.	Directorate of Food Department, Lahore	2017-18	31297	Unjustified payment to Pakistan Railways	160,342,740
47.	D.F.C. Gujranwala	2018-20	45601	Irregular Payment of Rent	66,345,913
48.	D.F.C. Jhang	2019-20	44309	Irregular Payment of Rent	28,117,263
49.	D. F. C. Sheikhupura	2018-20	40668	Irregular Payment of Rent	27,463,611
50.	Punjab Food Authority, Lahore	2019-20	40976	Irregular Payment of Rent	26,937,237
51.	D. F. C. Sahiwal	2018-20	40701	Irregular Payment of Rent	9,816,140
52.	Punjab Food Authority, Faisalabad	2016-20	45899	Irregular Payment of Rent	8,870,272
53.	Directorate of Food Punjab, Lahore	2018-19	38928	Irregular Payment of Rent	3,969,900
54.	D.F.C. Multan	2019-20	45649	Irregular Payment of Rent	2,176,281
55.	Directorate of Food	2019-20	44458	Irregular Payment of Rent	2,055,900
56.	D. F. C. D.G.Khan	2019-20	40712	Irregular Payment of Rent	1,673,082
57.	D.F.C. Jhang	2019-20	44308	Irregular Payment of Rent	1,200,000
58.	D.F.C. Bhakkar	2019-20	44396	Irregular Payment of Rent	1,068,125
59.	Distt: Food Controller, Kasur	2018-19	35056	Irregular Payment of Rent	663,017
60.	D. F. C. Bahawalpur	2019-20	40675	Irregular Payment of Rent	600,979

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
61.	SRO-Food Trg. Instt. & Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31867	Irregular Payment of Rent	409,122
62.	SRO-Food Trg. Instt. & Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31863	Unjustified regularization of services of the employees	1,280,466
63.	SRO-Food Trg. Instt. & Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31866	Unjustified regularization of services of the employees	-
64.	DFC Nankana Sahb	2018-19	34914	Irregular issuance of wheat to Chakkies without approval of policy	935,905
65.	Divisional Director, Local Fund Audit, Government of the Punjab, Finance Department, Gujranwala	2017-20	44564	Inadmissible expenditure on the provision of Telecom and Data Services to Government/Public Sector worth	36,440
66.	Treasury Office Lahore	2014-20	47520	Non-compliance of pending audit paras	-
67.	Divisional Director Local Fund Audit Sargodha	2018-20	47523	Non filing of Punjab Sales Tax statement	-
68.	Divisional Director Local Fund Audit Sargodha	2018-20	47525	Internal audit not conducted	-
69.	Directorate of Food Punjab, Lahore	2018-19	38943	Irregular payment of establishment charges out of Account-II	45,616,423,584
70.	Directorate of Food Punjab, Lahore	2019-20	44457	Irregular payment of establishment charges out of Account-II	483,055,000
71.	Directorate of Food Punjab, Lahore	2019-20	44446	Irregular payment of establishment charges out of Account-II	75,849,492
72.	D.F.C. Bhakkar	2019-20	44403	Expenditure charged to irrelevant object head	1,810,022,990
73.	D. F. C. Bahawalnagar	2019-20	40945	Expenditure charged to irrelevant object head	819,260,176
74.	D.F.C. Rajanpur	2018-20	45584	Expenditure charged to irrelevant object head	711,746,698
75.	D.F.C. Jhang	2019-20	44316	Expenditure charged to irrelevant object head	523,255,326
76.	District Food Controller Jhang	2017-19	34927	Expenditure charged to irrelevant object head	496,748,732
77.	Distt: Food Controller, Muzaffargarh	2017-19	35034	Expenditure charged to irrelevant object head	303,331,181
78.	Distt: Food Controller, Bahawalnagar	2018-19	35014	Expenditure charged to irrelevant object head	274,483,038
79.	Distt: Food Controller, Bahawalpur	2018-19	35280	Expenditure charged to irrelevant object head	260,538,034

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
80.	DFC Vehari	2019-20	47477	Expenditure charged to irrelevant object head	245,794,794
81.	Distt: Food Controller, Multan	2018-19	36888	Expenditure charged to irrelevant object head	223,305,564
82.	D. F. C. Bahawalpur	2019-20	40677	Expenditure charged to irrelevant object head	175,812,421
83.	Distt: Food Controller, Lodhran	2018-19	35236	Expenditure charged to irrelevant object head	167,233,734
84.	Distt: Food Controller Bhakkar	2018-19	34449	Expenditure charged to irrelevant object head	150,374,808
85.	D. F. C. Layyah	2019-20	40929	Expenditure charged to irrelevant object head	123,949,182
86.	D.F.C. Gujranwala	2018-20	45603	Expenditure charged to irrelevant object head	95,893,570
87.	D.F.C. Multan	2019-20	45655	Expenditure charged to irrelevant object head	81,494,700
88.	D.F.C. Faisalabad	2018-20	40621	Expenditure charged to irrelevant object head	58,879,324
89.	Distt: Food Controller, Layyah	2018-19	35252	Expenditure charged to irrelevant object head	44,201,381
90.	DFC Sahiwal	2018-20	47527	Expenditure charged to irrelevant object head	31,457,257
91.	Directorate of Food Punjab, Lahore	2018-19	38941	Expenditure charged to irrelevant object head	15,371,150
92.	D.G. Punjab Food Authority, Lahore	2018-19	36045	Expenditure charged to irrelevant object head	6,928,272
93.	Distt: Food Controller-II, Lahore	2018-19	35069	Expenditure charged to irrelevant object head	4,583,243
94.	Distt: Food Controller-I, Lahore	2018-19	32660	Expenditure charged to irrelevant object head	1,983,696
95.	Punjab Food Authority, Lahore	2019-20	40984	Expenditure charged to irrelevant object head	1,673,442
96.	Punjab Food Authority, Faisalabad	2016-20	45911	Expenditure charged to irrelevant object head	939,828
97.	Dy. Director Food Bahawalpur	2018-19	35665	Expenditure charged to irrelevant object head	439,400
98.	SRO-Food Trg. Instt.& Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31869	Expenditure charged to irrelevant object head	291,950
99.	Directorate of Food Punjab, Lahore	2018-19	38924	Irregular expenditure excess than budget allocation-	534,149,176
100.	Secretary, Food Lahore	2018-20	43733	Irregular expenditure excess than budget allocation-	31,339,312
101.	D.F.C-I Lahore	2019-20	45591	Irregular expenditure excess than budget allocation-	18,981,593
102.	D. F. C. Sahiwal	2018-20	40697	Irregular expenditure excess than budget allocation-	6,139,617
103.	D.F.C. Multan	2019-20	45652	Irregular expenditure excess than budget allocation-	5,875,398

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
104.	DFC D.G Khan	2019-20	47508	Irregular expenditure excess than budget allocation-	1,618,280
105.	D.F.C. Bhakkar	2019-20	44407	Irregular expenditure excess than budget allocation-	984,108
106.	D. F. C. Bahawalnagar	2019-20	40947	Irregular expenditure excess than budget allocation-	968,494
107.	Directorate of Food Punjab, Lahore	2018-19	38930	Irregular expenditure excess than budget allocation-	616,552
108.	D.F.C. Jhang	2019-20	44320	Irregular expenditure excess than budget allocation-	350,100
109.	Directorate Food Lahore	2019-20	47562	Irregular expenditure excess than budget allocation-	316,027
110.	DFC Rajanpur	2018-20	47493	Irregular expenditure excess than budget allocation-	167,543
111.	Cane Commissioner, Punjab, Lahore	2018-20	40740	Irregular expenditure excess than budget allocation-	94,969
112.	Directorate Food Lahore	2019-20	47567	Unauthorized mode of payments	5,425,167
113.	Dy. Director Food Bahawalpur	2018-19	35661	Unauthorized mode of payments	3,593,336
114.	District Food Controller, Muzaffargarh	2017-19	35047	Unauthorized mode of payments	2,751,383
115.	Directorate of Food Department, Lahore	2017-18	31294	Unauthorized mode of payments	1,453,960
116.	Directorate of Food Punjab, Lahore	2018-19	38942	Unauthorized mode of payments	1,248,358
117.	D.F.C. Jhang	2019-20	44321	Unauthorized mode of payments	1,210,477
118.	District Food Controller-II, Lahore	2018-19	35072	Unauthorized mode of payments	702,067
119.	Directorate of Food Punjab, Lahore	2018-19	38914	Non recovery of outstanding dues/recoveries	764,750,000
120.	Directorate of Food	2019-20	44470	Non recovery of outstanding dues/recoveries	461,608,578
121.	Directorate of Food	2019-20	44467	Non recovery of outstanding dues/recoveries	137,360,919
122.	D. F. C. Bahawalpur	2019-20	40678	Non recovery of outstanding dues/recoveries	108,408,654
123.	Directorate of Food	2019-20	44469	Non recovery of outstanding dues/recoveries	95,941,874
124.	D.F.C. Multan	2019-20	45653	Non recovery of outstanding dues/recoveries	81,536,797
125.	D. F. C. Sahiwal	2018-20	40702	Non recovery of outstanding dues/recoveries	47,849,074
126.	D.F.C. Faisalabad	2018-20	40618	Non recovery of outstanding dues/recoveries	47,329,568
127.	D. F. C. Bahawalnagar	2019-20	40943	Non recovery of outstanding dues/recoveries	46,072,981
128.	D. F. C. Dera Ghazi Khan	2019-20	40687	Non recovery of outstanding dues/recoveries	39,865,866

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
129.	Directorate of Food	2019-20	44468	Non recovery of outstanding dues/recoveries	34,510,655
130.	District Food Controller, Vehari	2019-20	43746	Non recovery of outstanding dues/recoveries	27,717,671
131.	Directorate of Food	2019-20	44466	Non recovery of outstanding dues/recoveries	19,825,159
132.	Directorate of Food	2019-20	44464	Non recovery of outstanding dues/recoveries	19,556,347
133.	District Food Controller, Vehari	2019-20	43750	Non recovery of outstanding dues/recoveries	15,491,990
134.	Directorate of Food	2019-20	44465	Non recovery of outstanding dues/recoveries	12,479,080
135.	D.F.C. Jhang	2019-20	44313	Non recovery of outstanding dues/recoveries	10,881,319
136.	D.F.C. Gujranwala	2018-20	45604	Non recovery of outstanding dues/recoveries	9,064,935
137.	D. F. C. Layyah	2019-20	40927	Non recovery of outstanding dues/recoveries	7,667,652
138.	D.F.C. Rajanpur	2018-20	45581	Non recovery of outstanding dues/recoveries	7,227,977
139.	D.F.C. Bhakkar	2019-20	44399	Non recovery of outstanding dues/recoveries	4,647,853
140.	D. F. C. Sheikhupura	2018-20	40662	Non recovery of outstanding dues/recoveries	3,635,797
141.	D.F.C-I Lahore	2019-20	45593	Non recovery of outstanding dues/recoveries	1,169,542
142.	D.F.C-I Lahore	2019-20	45598	Non recovery of outstanding dues/recoveries	241,000
143.	Cane Commissioner, Punjab, Lahore	2018-20	40737	Non recovery of outstanding dues/recoveries	15,156
144.	Punjab Food Authority, Faisalabad	2016-20	45894	Overpayment of pay & allowance	19,909,984
145.	Punjab Food Authority, Lahore	2019-20	40978	Overpayment of pay & allowance	11,850,000
146.	Punjab Food Authority, Faisalabad	2016-20	45902	Overpayment of pay & allowance	6,713,084
147.	Directorate Food Lahore	2019-20	47568	Overpayment of pay & allowance	3,829,649
148.	Directorate of Food Punjab, Lahore	2018-19	38917	Overpayment of pay & allowance	2,007,510
149.	Deputy Director Food Gujranwala	2012-18	31276	Overpayment of pay & allowance	1,834,000
150.	Punjab Food Authority, Lahore	2019-20	40983	Overpayment of pay & allowance	1,760,955
151.	Directorate of Food	2019-20	44482	Overpayment of pay & allowance	1,724,580
152.	Directorate of Food	2019-20	44450	Overpayment of pay & allowance	1,482,191
153.	Directorate Food Lahore	2019-20	47564	Overpayment of pay & allowance	1,304,985

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
154.	Punjab Food Authority, Faisalabad	2016-20	45912	Overpayment of pay & allowance	624,500
155.	Dy. Director Food Bahawalpur	2018-19	35662	Overpayment of pay & allowance	420,239
156.	Directorate of Food	2019-20	44483	Overpayment of pay & allowance	398,621
157.	SRO-Food Trg. Instt. & Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31865	Overpayment of pay & allowance	315,000
158.	Directorate of Food Punjab, Lahore	2018-19	38932	Overpayment of pay & allowance	298,600
159.	Directorate of Food Punjab, Lahore	2018-19	38927	Overpayment of pay & allowance	281,826
160.	SRO-Food Trg. Instt. & Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31864	Overpayment of pay & allowance	267,480
161.	Secretary, Food Lahore	2018-20	43730	Overpayment of pay & allowance	175,000
162.	Dy. Director Food Bahawalpur	2018-19	35666	Overpayment of pay & allowance	150,634
163.	D. F. C. Sahiwal	2018-20	40709	Overpayment of pay & allowance	83,750
164.	Deputy Director Food Sargodha Division	2012-18	31323	Overpayment of pay & allowance	72,084
165.	Deputy Director Food Sargodha Division	2012-18	31322	Overpayment of pay & allowance	70,281
166.	Secretary Food Lahore	2018-20	47530	Overpayment of pay & allowance	62,593
167.	Directorate of Food Punjab, Lahore	2018-19	38929	Overpayment of pay & allowance	60,750
168.	Deputy Director Food Sargodha Division	2012-18	31321	Overpayment of pay & allowance	24,378
169.	Secretary Food Lahore	2018-20	47531	Overpayment of pay & allowance	23,086
170.	DFC Multan	2019-20	47513	Overpayment of pay & allowance	11,421
171.	Dy. Director Food Bahawalpur	2018-19	35667	Overpayment of pay & allowance	-
172.	Directorate of Food Punjab, Lahore	2018-19	38944	Overpayment of pay & allowance	-
173.	Directorate of Food Punjab, Lahore	2019-20	44478	Non-receipt of outstanding general subsidy from Finance Department	326,201,000,000
174.	Directorate of Food Punjab, Lahore	2018-19	38911	Non-receipt of outstanding general subsidy from Finance Department	241,705,864,091
175.	Directorate of Food Punjab, Lahore	2018-19	38910	Non-receipt of outstanding general subsidy from Finance Department	65,938,052,767

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
176.	Director Food Controller, Nankana Sahib	2018-19	34920	Non-receipt of outstanding general subsidy from Finance Department	6,662,969
177.	Directorate of Food Punjab, Lahore	2018-19	38950	Loss due to partial payments of debt/interest	127,030,000,000
178.	Directorate of Food Punjab, Lahore	2019-20	44440	Loss due to partial payments of debt/interest	55,199,190,631
179.	Directorate of Food Punjab, Lahore	2018-19	38923	Loss due to partial payments of debt/interest	35,452,149,176
180.	Directorate of Food Punjab, Lahore	2018-19	38936	Loss due to partial payments of debt/interest	28,331,937,203
181.	Directorate of Food Punjab, Lahore	2019-20	44447	Loss due to partial payments of debt/interest	12,900,000,000
182.	Directorate of Food Punjab, Lahore	2017-18	31296	Loss due to partial payments of debt/interest	2,146,464,900
183.	Directorate of Food Punjab, Lahore	2019-20	44472	Loss due to partial payments of debt/interest	218,030,892
184.	Directorate of Food Punjab, Lahore	2019-20	44456	Loss due to partial payments of debt/interest	109,127,000
185.	Directorate of Food Punjab, Lahore	2017-18	31293	Loss due to partial payments of debt/interest	-
186.	Directorate of Food	2019-20	44489	Ineffective Monitoring of Grinding of Wheat	156,383,010,000
187.	Directorate of Food	2019-20	44454	Ineffective Monitoring of Grinding of Wheat	-
188.	Directorate of Food	2019-20	44490	Blockage of capital due to non utilization of bardana	19,246,297,267
189.	Directorate of Food Department, Lahore	2017-18	31290	Blockage of capital due to non utilization of bardana	575,681,950
190.	Distt: Food Controller, Bahawalnagar	2018-19	35023	Blockage of capital due to non utilization of bardana	56,752,931
191.	District Food Controller, Vehari	2019-20	43751	Blockage of capital due to non utilization of bardana	53,529,660
192.	D.F.C. Multan	2019-20	45662	Blockage of capital due to non utilization of bardana	41,165,650
193.	District Food Controller Jhang	2017-19	34938	Blockage of capital due to non utilization of bardana	36,900,482
194.	D.F.C. Bhakkar	2019-20	44405	Blockage of capital due to non utilization of bardana	35,620,990
195.	D.F.C. Bhakkar	2019-20	44406	Blockage of capital due to non utilization of bardana	35,620,990
196.	District Food Controller, Vehari	2018-19	34949	Blockage of capital due to non utilization of bardana	29,839,884
197.	D. F. C. Bahawalnagar	2019-20	40940	Blockage of capital due to non utilization of bardana	29,519,145
198.	D.F.C. Faisalabad	2018-20	40615	Blockage of capital due to non utilization of bardana	25,937,040
199.	D. F. C. Layyah	2019-20	40926	Blockage of capital due to non utilization of bardana	25,874,060

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
200.	D. F. C. Bahawalpur	2019-20	40685	Blockage of capital due to non utilization of bardana	24,532,480
201.	Distt: Food Controller, Bahawalpur	2018-19	35278	Blockage of capital due to non utilization of bardana	20,718,660
202.	D.F.C. Gujranwala	2018-20	45610	Blockage of capital due to non utilization of bardana	16,138,260
203.	Distt: Food Controller, Layyah	2018-19	35249	Blockage of capital due to non utilization of bardana	13,932,566
204.	Distt: Food Controller, Muzaffargarh	2017-19	35039	Blockage of capital due to non utilization of bardana	13,289,182
205.	D. F. C. Sahiwal	2018-20	40699	Blockage of capital due to non utilization of bardana	12,543,172
206.	D.F.C. Jhang	2019-20	44318	Blockage of capital due to non utilization of bardana	11,775,010
207.	Distt: Food Controller Bhakkar	2018-19	34447	Blockage of capital due to non utilization of bardana	11,758,318
208.	Distt: Food Controller, Lodhran	2018-19	35232	Blockage of capital due to non utilization of bardana	8,511,540
209.	Distt: Food Controller, Sialkot	2016-18	33332	Blockage of capital due to non utilization of bardana	4,982,959
210.	D. F. C. Sheikhupura	2018-20	40666	Blockage of capital due to non utilization of bardana	4,300,464
211.	Distt: Food Controller-II, Lahore	2018-19	35071	Blockage of capital due to non utilization of bardana	1,686,600
212.	Directorate of Food	2019-20	44443	Non testing of specifications of purchased PP & jute bags	2,271,555,550
213.	Directorate of Food	2019-20	44449	Non testing of specifications of purchased PP & jute bags	1,794,429,720
214.	Directorate of Food	2019-20	44475	Non testing of specifications of purchased PP & jute bags	502,668,000
215.	D.F.C. Bhakkar	2019-20	44400	Targets of wheat procurement not achieved	1,375,743,803
216.	DFC Jhang	2019-20	47538	Targets of wheat procurement not achieved	1,057,998,590
217.	Distt: Food Controller Bhakkar	2018-19	34448	Targets of wheat procurement not achieved	382,182,930
218.	Deputy Director Food, Sargodha	2018-19	34909	Targets of wheat procurement not achieved	14,760,000
219.	D.F.C. Faisalabad	2018-20	40612	Targets of wheat procurement not achieved	-
220.	D.F.C-I Lahore	2019-20	45599	Targets of wheat procurement not achieved	-
221.	Directorate of Food Department, Lahore	2017-18	31278	Unjustified payment made to banks as commission	482,625,000
222.	Directorate of Food Department, Lahore	2018-19	38913	Unjustified payment made to banks as commission	442,807,963
223.	Directorate of Food Department, Lahore	2019-20	44445	Unjustified payment made to banks as commission	405,187,000
224.	D.F.C. Gujranwala	2018-20	45609	Undue favor to flour mills	631,521,975

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
225.	D.F.C. Multan	2019-20	45660	Undue favor to flour mills	208,466,200
226.	D. F. C. Bahawalpur	2019-20	40683	Undue favor to flour mills	203,826,915
227.	D.F.C. Jhang	2019-20	44315	Undue favor to flour mills	129,091,485
228.	D. F. C. Layyah	2019-20	40932	Undue favor to flour mills	48,928,110
229.	D. F. C. Sahiwal	2018-20	40708	Undue favor to flour mills	33,965,915
230.	D.F.C. Bhakkar	2019-20	44402	Undue favor to flour mills	21,137,355
231.	Directorate of Food Department, Lahore	2017-18	31298	Irregular expenditure on account of pending liabilities	694,118,808
232.	DFC Jhang	2019-20	47536	Irregular expenditure on account of pending liabilities	7,692,850
233.	Directorate of Food Punjab, Lahore	2018-19	38933	Irregular expenditure on account of pending liabilities	7,143,198
234.	DFC Gujranwala	2018-20	47482	Irregular expenditure on account of pending liabilities	1,685,235
235.	DFC D.G Khan	2019-20	47511	Irregular expenditure on account of pending liabilities	872,500
236.	D.F.C-I Lahore	2019-20	45595	Irregular expenditure on account of pending liabilities	565,847
237.	Distt: Food Controller, Kasur	2018-19	35055	Irregular expenditure on account of pending liabilities	283,973
238.	Director of Food, Lahore	2019-20	44461	Non verification of performance securities from banks	228,433,000
239.	Director of Food, Lahore	2018-19	38919	Non verification of performance securities from banks	188,784,494
240.	Director of Food, Lahore	2018-19	38920	Non verification of performance securities from banks	188,784,494
241.	Director of Food, Lahore	2018-19	38916	Non verification of performance securities from banks	50,490,000
242.	D.F.C. Sheikhupura	2018-20	40667	Loss caused to government due to issuance of wheat after Ramazan	98,247,500
243.	D.F.C. Bahawalnagar	2018-19	35020	Loss caused to government due to issuance of wheat after Ramazan	42,525,000
244.	D.F.C. Sahiwal	2018-20	40706	Loss caused to government due to issuance of wheat after Ramazan	34,475,325
245.	D.F.C. Rajanpur	2018-20	45578	Non-declassification and auction of unserviceable items	14,566,000
246.	Distt: Food Controller, Bahawalnagar	2018-19	35024	Non-declassification and auction of unserviceable items	14,470,269
247.	Distt: Food Controller, Muzaffargarh	2017-19	35042	Non-declassification and auction of unserviceable items	11,484,694

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
248.	D. F. C. Bahawalpur	2019-20	40682	Non-declassification and auction of unserviceable items	11,343,654
249.	Distt: Food Controller, Multan	2018-19	36893	Non-declassification and auction of unserviceable items	10,640,899
250.	D. F. C. Layyah	2019-20	40930	Non-declassification and auction of unserviceable items	10,241,080
251.	D. F. C. Sahiwal	2018-20	40703	Non-declassification and auction of unserviceable items	9,796,760
252.	Distt: Food Controller, Kasur	2018-19	35057	Non-declassification and auction of unserviceable items	7,852,750
253.	District Food Controller Rajanpur	2017-18	31617	Non-declassification and auction of unserviceable items	6,130,000
254.	Distt: Food Controller, Bahawalpur	2018-19	35272	Non-declassification and auction of unserviceable items	5,435,244
255.	D.F.C. Multan	2019-20	45659	Non-declassification and auction of unserviceable items	5,113,402
256.	D.F.C. Jhang	2019-20	44317	Non-declassification and auction of unserviceable items	4,723,984
257.	Distt: Food Controller, Layyah	2018-19	35240	Non-declassification and auction of unserviceable items	4,644,362
258.	D.F.C. Bhakkar	2019-20	44409	Non-declassification and auction of unserviceable items	4,629,411
259.	D. F. C. Bahawalpur	2019-20	40684	Non-declassification and auction of unserviceable items	4,300,000
260.	Distt: Food Controller, Lodhran	2018-19	35227	Non-declassification and auction of unserviceable items	4,211,830
261.	Distt: Food Controller, Layyah	2018-19	35243	Non-declassification and auction of unserviceable items	4,022,000
262.	D.F.C. Bhakkar	2019-20	44404	Non-declassification and auction of unserviceable items	3,363,568
263.	D. F. C. Dera Ghazi Khan	2019-20	40689	Non-declassification and auction of unserviceable items	3,338,515
264.	D.F.C. Gujranwala	2018-20	45608	Non-declassification and auction of unserviceable items	3,123,802

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
265.	District Food Controller Rajanpur	2017-18	31618	Non-declassification and auction of unserviceable items	2,908,665
266.	D.F.C. Faisalabad	2018-20	40614	Non-declassification and auction of unserviceable items	2,003,142
267.	Distt: Food Controller, Bahawalpur	2018-19	35276	Non-declassification and auction of unserviceable items	1,954,500
268.	D. F. C. Layyah	2019-20	40937	Non-declassification and auction of unserviceable items	1,856,800
269.	SRO-Food Trg. Instt.& Quality Control Laboratory for Cereal Grains & Products LHR	2011-18	31862	Non-declassification and auction of unserviceable items	1,571,000
270.	D.F.C. Rajanpur	2018-20	45588	Non-declassification and auction of unserviceable items	1,454,780
271.	District Food Controller Jhang	2017-19	34941	Non-declassification and auction of unserviceable items	992,000
272.	D.F.C. Multan	2019-20	45661	Non-declassification and auction of unserviceable items	830,000
273.	D. F. C. Layyah	2019-20	40931	Non-declassification and auction of unserviceable items	500,000
274.	Distt: Food Controller, Lodhran	2018-19	35229	Non-declassification and auction of unserviceable items	500,000
275.	Distt: Food Controller, Layyah	2018-19	35245	Non-declassification and auction of unserviceable items	500,000
276.	Directorate Food Lahore	2019-20	47565	Non-declassification and auction of unserviceable items	385,090
277.	D.F.C. Chiniot	2018-19	36321	Non-declassification and auction of unserviceable items	300,550
278.	District Food Controller, Vehari	2018-19	34953	Non-declassification and auction of unserviceable items	200,000
279.	Distt: Food Controller-II, Lahore	2018-19	35077	Non-declassification and auction of unserviceable items	75,300
280.	D.G. Punjab Food Authority, Lahore	2018-19	36050	Non-declassification and auction of unserviceable items	-
281.	D.F.C. Faisalabad	2018-20	40619	Non pursuance of pending	45,846,159

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				legal and departmental inquiries	
282.	D.F.C. Bahawalpur	2018-19	35281	Non pursuance of pending legal and departmental inquiries	-
283.	Secretary, Food Lahore	2018-20	43735	Non pursuance of pending legal and departmental inquiries	-
284.	Directorate of Food, Lahore	2019-20	44487	Non pursuance of pending legal and departmental inquiries	-
285.	DFC Sahiwal	2018-20	47528	Non pursuance of pending legal and departmental inquiries	-
286.	Directorate Food Lahore	2019-20	47563	Non pursuance of pending legal and departmental inquiries	-
287.	D. F. C. Jhang	2017-19	34939	Irregular payment of market committee fee	6,234,363
288.	D. F. C. Gujranwala	2018-20	45602	Irregular payment of market committee fee	6,202,137
289.	D. F. C. Faisalabad	2018-20	40611	Irregular payment of market committee fee	4,767,172
290.	D. F. C. Jhang	2019-20	44310	Irregular payment of market committee fee	4,414,098
291.	D. F. C. Bahawalpur	2019-20	40676	Irregular payment of market committee fee	4,338,810
292.	D. F. C. Sheikhupura	2018-20	40663	Irregular payment of market committee fee	3,888,363
293.	D.F.C. Multan	2019-20	45651	Irregular payment of market committee fee	3,299,950
294.	D. F. C. Bahawalnagar	2019-20	40942	Irregular payment of market committee fee	3,090,758
295.	D. F. C. Sahiwal	2018-20	40695	Irregular payment of market committee fee	2,215,480
296.	D. F. C. Bhakkar	2019-20	44397	Irregular payment of market committee fee	2,055,554
297.	D. F. C. Nankana Sahib	2018-19	34931	Irregular payment of market committee fee	1,697,160
298.	D. F. C. Kasur	2018-19	35054	Irregular payment of market committee fee	1,471,618
299.	D. F. C. Layyah	2019-20	40934	Irregular payment of market committee fee	939,996
300.	D. F. C. Sahiwal	2018-20	40710	Non-accountal and non-distribution of PP bags and POL	26,479,360
301.	D.G. Punjab Food Authority, Lahore	2018-19	36046	Non-accountal and non-distribution of PP bags and POL	8,175,651

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
302.	Distt: Food Controller, Multan	2018-19	36897	Non-accountal and non-distribution of PP bags and POL	3,011,580
303.	Directorate of Food Punjab, Lahore	2018-19	38946	Non-accountal and non-distribution of PP bags and POL	1,433,667
304.	Directorate of Food Department, Lahore	2017-18	31291	Non-accountal and non-distribution of PP bags and POL	1,049,456
305.	D.G. Punjab Food Authority, Lahore	2018-19	36044	Non-accountal and non-distribution of PP bags and POL	995,733
306.	Punjab Food Authority, Faisalabad	2016-20	45914	Non-accountal and non-distribution of PP bags and POL	224,929
307.	Deputy Director Food Sargodha Division	2012-18	31319	Non-accountal and non-distribution of PP bags and POL	107,100
308.	District Food Controller, Layyah	2019-20	40936	Irregular appointment of contingent paid staff	494,288
309.	Secretary, Food Lahore	2018-20	43732	Unjustified consumption of POL	10,944,186
310.	Deputy Director Food Sargodha Division	2012-18	31320	Unjustified consumption of POL	2,986,224
311.	Directorate Food Lahore	2019-20	47561	Unjustified consumption of POL	2,132,654
312.	Directorate of Food	2019-20	44480	Unjustified consumption of POL	969,071
313.	Punjab Food Authority, Faisalabad	2016-20	45913	Unjustified consumption of POL	215,169
314.	DFC Multan	2019-20	47514	Unjustified consumption of POL	279,764
315.	Directorate of Food Department, Lahore	2017-18	31300	Unjustified consumption of POL	199,360
316.	DFC Gujranwala	2018-20	47485	Non maintenance of Fixed Asset Register	-
317.	DFC Faisalabad	2018-20	47490	Non maintenance of Fixed Asset Register	-
318.	DFC Rajanpur	2018-20	47495	Non maintenance of Fixed Asset Register	-
319.	DFC Bahawalnagar	2019-20	47497	Non maintenance of Fixed Asset Register	-
320.	DFC Khanewal	2018-20	47500	Non maintenance of Fixed Asset Register	-
321.	DFC Multan	2019-20	47516	Non maintenance of Fixed Asset Register	-
322.	DFC Sahiwal	2018-20	47529	Non maintenance of Fixed Asset Register	-
323.	Secretary Food Lahore	2018-20	47532	Non maintenance of Fixed Asset Register	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
324.	Directorate Food Lahore	2019-20	47569	Non maintenance of Fixed Asset Register	-
325.	DFC Gujranwala	2018-20	47485	Physical verification of stores not caried out	-
326.	DFC Faisalabad	2018-20	47490	Physical verification of stores not carried out	-
327.	DFC Rajanpur	2018-20	47495	Physical verification of stores not caried out	-
328.	DFC Bahawalnagar	2019-20	47497	Physical verification of stores not caried out	-
329.	DFC Khanewal	2018-20	47500	Physical verification of stores not caried out	-
330.	DFC Multan	2019-20	47516	Physical verification of stores not caried out	-
331.	DFC Sahiwal	2018-20	47529	Physical verification of stores not caried out	-
332.	Secretary Food Lahore	2018-20	47532	Physical verification of stores not caried out	-
333.	Directorate Food Lahore	2019-20	47569	Physical verification of stores not caried out	-
334.	Directorate of Food Punjab, Lahore	2018-19	38938	Misprocurement of goods and services	3,775,689,870
335.	Directorate of Food Punjab, Lahore	2018-19	38945	Misprocurement of goods and services	2,980,813,908
336.	Director Food Controller, Nankana Sahib	2018-19	34917	Misprocurement of goods and services	17,691,730
337.	DFC Khanewal	2018-20	47501	Misprocurement of goods and services	9,453,750
338.	Distt: Food Controller, Kasur	2018-19	35051	Misprocurement of goods and services	9,227,093
339.	Directorate of Food Department, Lahore	2017-18	31295	Misprocurement of goods and services	2,612,307
340.	D.F.C. Chiniot	2018-19	36322	Misprocurement of goods and services	1,868,810
341.	Directorate of Food Punjab, Lahore	2018-19	38926	Misprocurement of goods and services	568,774
342.	Director Food Controller, Nankana Sahib	2018-19	34921	Misprocurement of goods and services	379,000
343.	Punjab Food Authority, Lahore	2019-20	40992	Misprocurement of goods and services	289,920
344.	Directorate of Food Punjab, Lahore	2018-19	38934	Misprocurement of goods and services	205,920
345.	Directorate of Food Punjab, Lahore	2018-19	38940	Misprocurement of goods and services	183,320
346.	Distt: Food Controller, Bahawalnagar	2018-19	35030	Misprocurement of goods and services	179,911
347.	Dy. Director Food Bahawalpur	2018-19	35663	Misprocurement of goods and services	108,779

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
348.	Dy. Director Food Bahawalpur	2018-19	35668	Misprocurement of goods and services	45,394
349.	District Food Controller Rajanpur	2017-18	31610	Non transparent export of wheat on cheaper price	1,372,619,120
350.	Directorate of Food Punjab, Lahore	2019-20	44462	Non-deduction of taxes from contractors	7,138,146,700
351.	Directorate of Food Punjab, Lahore	2017-18	31277	Non-deduction of taxes from contractors	77,220,000
352.	Directorate of Food Punjab, Lahore	2017-18	31284	Non-deduction of taxes from contractors	61,530,000
353.	Directorate of Food Punjab, Lahore	2018-19	38951	Non-deduction of taxes from contractors	3,218,126
354.	Directorate of Food Punjab, Lahore	2018-19	38935	Non-deduction of taxes from contractors	2,110,638
355.	Directorate of Food Punjab, Lahore	2018-19	38947	Non-deduction of taxes from contractors	182,074
356.	Deputy Director Food Gujranwala	2012-18	31274	Non-deduction of taxes from contractors	170,130
357.	Directorate of Food Punjab, Lahore	2018-19	38948	Non-deduction of taxes from contractors	72,625
358.	D.F.C. Chiniot	2018-19	36324	Non-deduction of taxes from contractors	57,601
359.	Directorate of Food Punjab, Lahore	2018-19	38939	Loss to government due to procurement at higher rates	99,573,600
360.	District Food Controller Jhang	2017-19	34935	Non-disposal of wheat stock of previous wheat schemes	3,869,564,985
361.	Distt: Food Controller Bhakkar	2018-19	34446	Non-disposal of wheat stock of previous wheat schemes	298,860,250
362.	Distt: Food Controller, Bahawalpur	2018-19	35279	Non-disposal of wheat stock of previous wheat schemes	90,406,238
363.	Distt: Food Controller, Kasur	2018-19	35049	Non-disposal of wheat stock of previous wheat schemes	61,329,536
364.	DFC D.G Khan	2019-20	47506	Miscellaneous irregularities	6,054,251,945
365.	Directorate of Food Punjab, Lahore	2018-19	38912	Miscellaneous irregularities	1,258,906,000
366.	Distt: Food Controller, Kasur	2018-19	35048	Miscellaneous irregularities	1,100,157,335
367.	D.F.C. Jhang	2017-19	34934	Shortage of bardana and wheat	2,074,656
368.	D.F.C. Chiniot	2018-19	36320	Shortage of bardana and wheat	161,348
369.	Distt: Food Controller, Kasur	2018-19	35058	Shortage of bardana and wheat	40,724
370.	Directorate of Food Punjab, Lahore	2018-19	38922	Non-production of record	3,775,689,870
371.	Directorate of Food Punjab, Lahore	2018-19	38915	Non-production of record	3,775,689,000
372.	Directorate of Food Punjab, Lahore	2018-19	38925	Non-production of record	4,252,792

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
FORESTRY, WILDLIFE & FISHERIES DEPARTMENT					
1.	Chief Conservator of Forest (M & E) Lahore	2017-19	32870	Doubtful disbursement of encashment of LPR	869,933
2.	Project Director, PMU of Green Pakistan Programme	2017-20	44739	Unauthorized use of Air-Conditioners by unauthorized officers	1.08 million
3.	Divisional Forest Officer, Forest Division Faisalabad	2018-19	33275	Irregular raising of target without revision of PC-I	1.01 million
4.	Project Director, PMU of Green Pakistan Programme	2017-20	44750	Irregular expenditure on procurement of POL	2,437,477
5.	DG Wildlife & Parks Lahore	2018-19	40112	Irregular expenditure on procurement of POL	621,133
6.	Project Director, PMU of Green Pakistan Programme	2017-20	44749	Irregular expenditure on procurement of POL	194,857
7.	Deputy Director, Wildlife Region, Lahore	2017-19	32724	Irregular expenditure on purchase of vehicle	2.62 million
8.	Chief Conservator of Forests Central Zone Lahore	2017-19	32747	Un justified purchases-Rs.780,293due to non-verification of General Sales Tax Deposit-Rs.107,711	780,293
9.	CF, Development & Working Plan Circle Lahore	2017-19	41386	Loss due to procurement of satellite imageries at higher rate	445,800
10.	Chief Conservator of Forests Central Zone Lahore	2018-19	32752	Irregular expenditure on purchases from un-registered suppliers- Rs.121,371	121,371
11.	Chief Conservator of Forest (M & E) Lahore	2017-19	32872	Non-accountal of stationary items- Rs 49,000	49,000
12.	Project Director ,PMU of Green Pakistan Programme	2017-20	44757	Inefficient utilization of funds	78,506,985
13.	Divisional Forest Officer, North Rawalpindi	2019-20	41143	Inefficient utilization of funds	31,329,861
14.	Divisional Forest Officer, RM Bhakkar	2019-20	41609	Inefficient utilization of funds	12,311,624
15.	Secretary Forest Lahore	2019-20	41586	Inefficient utilization of funds	7,101,694
16.	Divisional Forest Officer, Gujrat	2018-20	41970	Inefficient utilization of funds	4,941,404
17.	Divisional Forest Officer, Jhang	2018-19	36142	Inefficient utilization of funds	1,770,208
18.	Divisional Forest Officer, Lahore	2019-20	42051	Inefficient utilization of funds	395,600
19.	Divisional Forest Officer, Murree	2017-20	41847	Inefficient utilization of funds	375,337
20.	Secretary Forest Lahore	2019-20	41585	Expenditure incurred in excess of the available budget allocation	8.94 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
21.	Punjab Forestry Research Institute, Faisalabad	2015-19	36949	Irregular expenditure on purchase of POL and repair of vehicles	1,499,985
22.	Conservator of Forest, Multan	2018-19	36734	Irregular expenditure on purchase of POL and repair of vehicles	1,358,050
23.	Chief Conservator of Forests Central Zone, Lahore	2017-19	32746	Irregular expenditure on purchase of POL and repair of vehicles	1,251,000
24.	District Wildlife Officer Gujranwala	2015-19	37209	Irregular expenditure on purchase of POL and repair of vehicles	900,207
25.	DG Wildlife and Parks Punjab Lahore	2017-18	31583	Irregular expenditure on purchase of POL and repair of vehicles	982,245
26.	DG Wildlife and Parks Punjab Lahore	2017-18	31584	Irregular expenditure on purchase of POL and repair of vehicles	173,680
27.	District Wildlife Officer, Sheikhupura	2003-19	36030	Irregular expenditure on purchase of POL and repair of vehicles	98,957
28.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41615	Loss to public exchequer due to income and expenditure gap in operation of tram train	5.76 million
29.	Divisional Forest Officer, Sialkot	2017-19	37292	Irregular expenditure on hiring of buildings on lease	864,000
30.	Divisional Forest Officer, Sargodha	2017-19	41334	Irregular expenditure on hiring of buildings on lease	436,000
31.	Divisional Forest Officer, Mianwali	2018-19	35320	Un-satisfactory feedback from complainants on Pakistan citizen Portal	-
32.	Divisional Forest Officer, Jhang	2016-18	31412	Non-reconciliation of expenditure with Accounts Office	247,788,342
33.	DG Wildlife & Parks Punjab Lahore	2017-18	31590	Irregular advance payment of Sui Gas Charges	248,870
34.	Principal Punjab Forest School, GhoraGalaiMurree	2016-18	31392	Non-reconciliation of expenditure with Accounts Office	77,881,515
35.	Chief Conservator of Forests Central Zone Lahore	2017-19	32745	Non-reconciliation of expenditure with Accounts Office	64,971,981
36.	Project Director, PMU of Green Pakistan Programme	2017-20	44751	Non-reconciliation of expenditure with Accounts Office	35,623,500
37.	District Wildlife Officer, Sheikhupura	2003-19	36032	Non-reconciliation of expenditure with Accounts Office	7,713,015
38.	DG Wildlife & Parks Punjab Lahore	2017-18	31595	Unjustified deductions by FBR	3.48 million
39.	Divisional Forest Officer,	2017-19	41838	Non-disposal of	1,000,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Murree			unserviceable vehicles	
40.	Divisional Forest Officer, Jhang	2016-20	31421 & 44195	Non-disposal of unserviceable vehicles	550,000
41.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41638	Non-disposal of unserviceable vehicles	500,000
42.	Punjab Forestry Research Institute, Faisalabad	2016-19	36960	Collection of transport charges without approval of competent authority	1.18 million
43.	DFO Sheikhupura/Nankana	2016-20	42848	Non registration of rent agreements with rent register for payment	2.01 million
44.	DFO Sheikhupura/Nankana	2016-20	42841	Non utilization of funds, unspent balance not surrendered	7.93 million
45.	DG Wildlife & Parks Punjab Lahore	2018-19	40113	Non-verification of deposits	11,002,980
46.	DG Wildlife & Parks Punjab Lahore	2017-18	31594	Non-verification of deposits	9,597,478
47.	Deputy Director Wildlife Lahore	2017-19	32738	Non-verification of deposits	4,852,187
48.	DG Wildlife & Parks Punjab Lahore	2017-18	31593	Non-verification of deposits	2,786,900
49.	Divisional Forest Officer, Jhang	2019-20	44189	High involvement of cash in financial system	38,799,891
50.	Punjab Forestry Research Institute Faisalabad	2015-19	36951	Use of POL in excess of prescribed limit	1,912,600
51.	District Wildlife Officer Sheikhupura	2003-19	36026	Use of POL in excess of prescribed limit	711,234
52.	DG Wildlife & Parks Punjab Lahore	2017-18	31586	Use of POL in excess of prescribed limit	387,023
53.	Chief Conservator of Forests Central Zone Lahore	2017-19	32749	Use of POL in excess of prescribed limit	315,700
54.	Divisional Forest Officer, Sialkot	2017-19	37280	Irregular fixation of compensation for compound cases	1,783,044
55.	Divisional Forest Officer, Sargodha	2017-19	41319	Irregular fixation of compensation for compound cases	671,139
56.	Conservator of Forests, Multan	2018-19	36730	Irregular expenditure without pre-audit	20,048,661
57.	Conservator of Forest, Development and Working Plan, Rawalpindi	2008-18	31349	Irregular expenditure on repair of building	746,639
58.	Assistant Director Sericulture Lahore	2017-18	31425	Irregular expenditure on execution of forest works through daily labour	2,853,871
59.	Divisional Forest Officer,	2016-18	31418	Irregular expenditure on	152,317

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Jhang			execution of forest works through daily labour	
60.	Divisional Forest Officer, Mianwali	2018-19	35314	Auction of trees /woods etc made without advertisement on the website of authority	23,551,196
61.	Divisional Forest Officer, Jhang	2018-19	36143	Procurement of PP- bags and silt without uploading Annual procurement plan and advertisementon website of authority	5,716,576
62.	Principal Punjab Forest School Bahawalpur	2016-18	31575	Repair work executed through quotations instead of tender	2,449,000
63.	Divisional Forest Officer Muzaffargarh	2017-19	33252	Annual procurement plan not uploaded on website of authority	2,413,617
64.	Punjab Forestry Research Institute Faisalabad	2015-19	36955	Execution of repair works without advertisement	2,202,537
65.	Divisional Forest Officer, Sialkot	2017-19	37293	Procurement of plants without uploading Annual procurement plan and advertisementon website of authority	-
66.	Divisional Forest Officer, Sialkot	2017-19	37285	Procurement of plants without uploading Annual procurement planon website of authority	1,842,623
67.	Divisional Forest Officer, Sialkot	2017-19	37284	Procurement of PP- bags and silt without uploading Annual procurement plan and advertisementon website of authority	1,796,998
68.	Principal Punjab Forest School GhoraGaloi, Murree	2016-18	31388	Procurement of plant and machinery without uploading Annual procurement plan and bid evaluation reportson website of authority	1,769,600
69.	Deputy Director, Wildlife Lahore	2017-19	32743	Procurementof plant and machinery items by splitting the indents to avoid tendering process	1,658,605
70.	Divisional Forest Officer, Attock	2018-19	37057	Procurement of P-bags by splitting the indents to avoid tendering process	1,178,550
71.	Divisional Forest Officer, Sialkot	2017-19	37286	Repair of transportwithout uploading Annual procurement plan and advertisementon website of authority	1,124,470
72.	Punjab Forestry Research	2015-19	36956	Execution of repair works	1,098,279

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Institute Faisalabad			without advertisement	
73.	Divisional Forest Officer, Attock	2018-19	37052	Procurement of seeds by splitting the indents to avoid tendering process	1,029,738
74.	Divisional Forest Officer, Okara	2018-19	36922	Auction of cafeteria without advertisement on web site of authority	1,006,000
75.	Divisional Forest Officer, Okara	2018-19	36921	Auction of boating without observing response time	750,000
76.	CF, Development & Working Plan Circle Lahore	2017-19	40106	Procurement of furniturewithoutadvertisemen ton website of authority	631,293
77.	Punjab Forestry Research Institute Faisalabad	2015-19	36957	Execution of repair works by splitting the work orders to avoid tendering process	511,000
78.	Punjab Forestry Research Institute Faisalabad	2015-19	36958	Execution of repair works by splitting the work orders to avoid tendering process	490,000
79.	D.G Wildlife & Parks Lahore	2017-18	31592	Execution of repair works by splitting the work orders to avoid tendering process	482,835
80.	Punjab Forestry Research Institute Faisalabad	2015-19	36954	Procurementof plant and machinery items by splitting the indents to avoid tendering process	428,196
81.	CF, Development & Working Plan Circle Lahore	2017-19	40107	Execution of repair workswithoutadvertisemento n website of authority	391,000
82.	CF, Development & Working Plan Circle Lahore	2017-19	40108	Procurement of itemsby splitting the work orders to avoid tendering process	360,337
83.	Principal Punjab Forest School GhoraGaloi, Murree	2016-18	31390	Procurement of hardware without uploading Annual procurement plan and bid evaluation reportson website of authority	325,000
84.	D.G Wildlife & Parks Lahore	2018-19	40110	Hiring the services for repair worksby splitting the work orders to avoid tendering process	299,003
85.	Divisional Forest Officer, Attock	2018-19	37054	Procurement of sand by splitting the indents to avoid tendering process	298,000
86.	Divisional Forest Officer, Sialkot	2017-19	37294	Execution of repair works by splitting the work orders to avoid tendering process	282,960
87.	D.G Wildlife & Parks Lahore	2017-18	31589	Award of printing work without advertisement on the website of Authority	210,132
88.	D.G Wildlife & Parks	2018-19	40115	Procurement of repair	98,364

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			services for machinery and equipment by splitting the indents to avoid three quotation process	
89.	Assistant Director Sericulture Lahore	2017-18	31428	Payment of BhalSafai without transfer of rights of khalas	102,000
90.	Divisional Forest Officer, Jhang	2016-18	31417	Non auction of Lots	1,988,602
91.	Divisional Forest Officer, Jhang	2019-20	44192	Non Deposit of CDR into Govt. Treasury	221,679
92.	Project Director, Green Pakistan Programme	2017-20	44753	Endowment fund operational rules/procedures/ mechanisms regarding collection and utilization of funds were not prepared/finalized	-
93.	Divisional Forest Officer (RM) Chakwal.	2016-19	38278	Enhance Rangelands Production & Planting of Fodder Trees for Farmer Community.	745,522,000
94.	Divisional Forest Officer, Rajanpur	2018-19	37234	Social forestry to increase tree cover on farmers	154,298,000
95.	Divisional Forest Officer, Mianwali	2018-19	35312	Non-disposal of timber, confiscated wood and potted plants	14,634,722
96.	Divisional Forest Officer, Sialkot	2017-19	37288	Non-disposal of timber, confiscated wood and potted plants	8,346,608
97.	Divisional Forest Officer, RM Bhakkar	2015-19	41605	Non-disposal of timber, confiscated wood and potted plants	4,000,000
98.	Divisional Forest Officer, Jhang	2016-18	31410	Non-disposal of timber, confiscated wood and potted plants	2,859,128
99.	Divisional Forest Officer, Jhang	2016-18	31411	Non-disposal of timber, confiscated wood and potted plants	1,279,584
100.	Divisional Forest Officer, Mianwali	2018-19	35315	Non-disposal of timber, confiscated wood and potted plants	909,086
101.	Divisional Forest Officer, D.G.Khan	2016-18	31782	Non-disposal of timber, confiscated wood and potted plants	224,631
102.	Assistant Director, Sericulture Forest Punjab	2017-18	31426	Non-disposal of timber, confiscated wood and potted plants	150,000
103.	Divisional Forest Officer, Layyah	2016-19	36716	Non-disposal of timber, confiscated wood and potted plants	48,480
104.	Divisional Forest Officer,	2018-19	35316	Non-disposal of timber,	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Mianwali			confiscated wood and potted plants	
105.	Divisional Forest Officer, Okara	2018-19	36923	Loss due to non/less deduction of permissible taxes	6,124,029
106.	CF Development & Working Plan Circle Lahore	2017-19	40103	Loss due to non/less deduction of permissible taxes	994,601
107.	CF Development & Working Plan Circle Lahore	2017-19	40105	Loss due to non/less deduction of permissible taxes	184,497
108.	Divisional Forest Officer, Jhang	2016-18	31416	Loss due to non/less deduction of permissible taxes	572,752
109.	Divisional Forest Officer, D.G.Khan	2016-18	31789	Loss due to non/less deduction of permissible taxes	399,841
110.	Divisional Forest Officer, Bahawalpur	2018-19	35109	Loss due to non/less deduction of permissible taxes	343,727
111.	Divisional Forest Officer, RM Bhakkar	2015-19	41604	Loss due to non/less deduction of permissible taxes	270,072
112.	Punjab Forestry Research Institute Faisalabad	2015-19	36947	Loss due to non/less deduction of permissible taxes	249,113
113.	Punjab Forestry Research Institute Faisalabad	2015-19	36948	Loss due to non/less deduction of permissible taxes	161,167
114.	Assistant Director, Sericulture Forest Punjab	2017-18	31424	Loss due to non/less deduction of permissible taxes	87,450
115.	DG Wildlife & Parks Lahore	2018-19	40104	Loss due to non/less deduction of permissible taxes	79,215
116.	Divisional Forest Officer, Murree	2017-19	41848	Loss due to non/less deduction of permissible taxes	43,340
117.	Chief Conservator of Forests Central Zone, Lahore	2017-19	32750	Loss due to non/less deduction of permissible taxes	22,511
118.	Chief Conservator of Forests Central Zone, Lahore	2017-19	32751	Loss due to non/less deduction of permissible taxes	21,663
119.	Chief Conservator of Forests Central Zone, Lahore	2017-19	32753	Loss due to non/less deduction of permissible taxes	12,755
120.	Chief Conservator of Forests Central Zone, Lahore	2017-19	32754	Loss due to non/less deduction of permissible taxes	12,736
121.	Principal Punjab Forest	2016-18	31580	Overpayment of stipend	47,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	School Bahawalpur				
122.	Divisional Forest Officer, Jhang	2016-18	31422	Non-clearance of amounts lying under P-Deposits	42,230,868
123.	Divisional Forest Officer, Sialkot	2017-19	37295	Non-clearance of amounts lying under P-Deposits	28,407,048
124.	Divisional Forest Officer, Attock	2018-19	37060	Non-clearance of amounts lying under P-Deposits	20,889,573
125.	Divisional Forest Officer, Jhang	2016-18	31409	Non-clearance of amounts lying under P-Deposits	20,628,955
126.	Divisional Forest Officer, Jhang	2018-19	36140	Non-clearance of amounts lying under P-Deposits	13,298,722
127.	Divisional Forest Officer, Jhang	2018-19	36137	Non-clearance of amounts lying under P-Deposits	4,209,426
128.	Divisional Forest Officer, Bhawalpur	2018-19	35098	Non-clearance of amounts lying under P-Deposits	-
129.	Divisional Forest Officer, D.G.Khan	2016-18	31781	Non-clearance of amounts lying under P-Deposits	495,500
130.	Deputy Director Fisheries, Lahore	2004-19	36009	Non-finalization of pending inquiry cases	2,509,646
131.	Divisional Forest Officer, Jhang	2016-18	31423	Non-finalization of pending inquiry cases	2,588,799
132.	Divisional Forest Officer, Jhang	2018-19	36145	Non-finalization of pending inquiry cases	1,375,418
133.	Divisional Forest Officer, Sialkot	2017-19	37287	Non-finalization of pending inquiry cases	221,600
134.	Divisional Forest Officer, Gujrat	2018-19	46942	Non-finalization of pending inquiry cases	-
135.	Divisional Forest Officer, Sialkot	2017-19	37281	Irregular auction of forest produce	29,177,587
136.	Divisional Forest Officer, Jhang	2016-18	31419	Irregular auction of forest produce	13,424,492
137.	Divisional Forest Officer, North Rawalpindi	2019-20	41150	Unjustified payment without conducting brick tests	1,896,392
138.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41628	Non-pursuance of forest offence cases	9,812,430
139.	Divisional Forest Officer, North Rawalpindi	2019-20	41146	Non-pursuance of forest offence cases	2,609,065
140.	Divisional Forest Officer, RM Bhakkar	2019-20	41600	Non-pursuance of forest offence cases	1,635,500
141.	Divisional Forest Officer, Attock	2019-20	41127	Non-pursuance of forest offence cases	1,292,590
142.	Divisional Forest Officer, Mianwali	2019-20	41159	Non-pursuance of forest offence cases	932,000
143.	Divisional Forest Officer, Faisalabad	2019-20	41305	Non-pursuance of forest offence cases	444,900
144.	Divisional Forest Officer, Jhang	2016-18	31420	Non-pursuance of forest offence cases	189,120
145.	Divisional Forest Officer, Sialkot	2017-19	37289	Non-pursuance of forest offence cases	187,700
146.	Divisional Forest Officer,	2016-18	31788	Non-pursuance of forest	176,190

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	D.G. Khan			offence cases	
147.	Divisional Forest Officer, RM Bhakkar	2019-20	41607	Non-pursuance of forest offence cases	171,500
148.	Divisional Forest Officer, Jhang	2018-19	36136	Non-pursuance of forest offence cases	142,900
149.	Divisional Forest Officer, Sargodha	2017-20	41331	Non-pursuance of forest offence cases	70,100
150.	Divisional Forest Officer, Gujrat	2018-19	41969	Non-pursuance of forest offence cases	52,500
151.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42838	Non-pursuance of forest offence cases	1,315,490
152.	Divisional Forest Officer, Murree	2017-20	45542	Non Conducting of Physical Verification	-
153.	Divisional Forest Officer, Attock	2019-20	45546	Non Conducting of Physical Verification	-
154.	Project Director, PMU of Green Pakistan Program	2016-20	47363	Non Conducting of Physical Verification	-
155.	Divisional Forest Officer, Changa Manga Kasur	2017-20	47449	Non Conducting of Physical Verification	-
156.	Divisional Forest Officer, Jhang	2019-20	47473	Non Conducting of Physical Verification	-
157.	Divisional Forest Officer, Sargodha	2016-20	46939	Non maintenance of Fix Assets Register	-
158.	Project Director, PMU of Green Pakistan Program	2016-20	47361	Non maintenance of Fix Assets Register	-
159.	Divisional Forest Officer, (RM) Bhakkar	2019-20	47455	Non maintenance of Fix Assets Register	-
160.	Divisional Forest Officer, Changa Manga Kasur	2017-20	47448	Non maintenance of Fix Assets Register	-
161.	Secretary Forest Lahore	2019-20	47474	Non maintenance of Fix Assets Register	-
162.	Divisional Forest Officer, Lahore	2019-20	47386	Non maintenance of Fix Assets Register	-
163.	Divisional Forest Officer, Attock	2019-20	45544	Non utilization of Land	-
164.	Divisional Forest Officer, Murree	2017-20	45540	Non utilization of Land	-
165.	Divisional Forest Officer, North Rawalpindi	2019-20	45551	Non utilization of Land	-
166.	Divisional Forest Officer, Mianwali	2019-20	46944	Non submission of PC-IV	35,440,345
167.	Divisional Forest Officer, Faisalabad	2018-20	46943	Non submission of PC-IV	9,203,908
168.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41628	Non-finalization of forest offence cases	9,812,430
169.	Divisional Forest Officer, North Rawalpindi	2019-20	41146	Non-finalization of forest offence cases	2,609,065
170.	Divisional Forest Officer, RM Bhakkar	2019-20	41600	Non-finalization of forest offence cases	1,635,500
171.	Divisional Forest Officer,	2019-20	41127	Non-finalization of forest	1,292,590

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Attock			offence cases	
172.	Divisional Forest Officer, Mianwali	2019-20	41159	Non-finalization of forest offence cases	932,000
173.	Divisional Forest Officer, Faisalabad	2019-20	41305	Non-finalization of forest offence cases	444,900
174.	Divisional Forest Officer, Jhang	2016-18	31420	Non-finalization of forest offence cases	189,120
175.	Divisional Forest Officer, Sialkot	2017-19	37289	Non-finalization of forest offence cases	187,700
176.	Divisional Forest Officer, D.G. Khan	2016-18	31788	Non-finalization of forest offence cases	176,190
177.	Divisional Forest Officer, RM Bhakkar	2019-20	41607	Non-finalization of forest offence cases	171,500
178.	Divisional Forest Officer, Jhang	2018-19	36136	Non-finalization of forest offence cases	142,900
179.	Divisional Forest Officer, Sargodha	2017-20	41331	Non-finalization of forest offence cases	70,100
180.	Divisional Forest Officer, Gujrat	2018-19	41969	Non-finalization of forest offence cases	52,500
181.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42838	Non-finalization of forest offence cases	1,315,490
182.	Divisional Forest Officer, Sialkot	2017-19	37291	Illegal Occupation of Land	290,397,500
183.	Divisional Forest Officer, Faisalabad	2018-19	41308	Illegal Occupation of Land	275,000,000
184.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41622	Illegal Occupation of Land	45,000,000
185.	Divisional Forest Officer, Gujrat	2018-20	41963	Illegal Occupation of Land	16,000,000
186.	Divisional Forest Officer, Attock	2019-20	41137	Illegal Occupation of Land	-
187.	Divisional Forest Officer, Murree	2017-20	41843	Illegal Occupation of Land	-
188.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42846	Illegal Occupation of Land	112,000,000
189.	Divisional Forest Officer, Lahore	2019-20	42046	Less realization of Lease money from contractors	1,711,750
190.	Divisional Forest Officer, Jhang	2019-20	44191	Liquidated damages not recovered	118,980
191.	Divisional Forest Officer, Faisalabad	2019-20	41307	Non-collection of government dues	264,873,196
192.	Divisional Forest Officer, Sargodha	2016-20	41314	Non-collection of government dues	79,328,445
193.	Divisional Forest Officer, Mianwali	2019-20	41154	Non-collection of government dues	69,928,105
194.	Divisional Forest Officer, Sialkot	2017-19	37282	Non-collection of government dues	20,362,294
195.	Divisional Forest Officer, Changa Manga, Kasur	2017-20	41627	Non-collection of government dues	14,762,278
196.	Divisional Forest Officer,	2019-20	42043	Non-collection of government	17,692,320

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			dues	
197.	Divisional Forest Officer, Bahawalpur	2018-19	35103	Non-collection of government dues	5,326,200
198.	Divisional Forest Officer ,Sargodha	2016-20	41318	Non-collection of government dues	3,353,370
199.	Divisional Forest Officer, North Rawalpindi	2019-20	41139	Non-collection of government dues	2,652,492
200.	Divisional Forest Officer, Bahawalpur	2018-19	35095	Non-collection of government dues	1,998,637
201.	Divisional Forest Officer, Changa Manga, Kasur	2017-20	41625	Non-collection of government dues	624,726
202.	Divisional Forest Officer, Mianwali	2019-20	41158	Non-collection of government dues	1,363,125
203.	Divisional Forest Officer, Attock	2019-20	41126	Non-collection of government dues	228,231
204.	Divisional Forest Officer, Mianwali	2019-20	41161	Non-collection of government dues	1,066,880
205.	Divisional Forest Officer, Lahore	2019-20	42054	Non-collection of government dues	199,924
206.	Divisional Forest Officer, Changa Manga, Kasur	2017-20	41624	Non-collection of government dues	595,000
207.	Divisional Forest Officer, North Rawalpindi	2019-20	41140	Non-collection of government dues	393,982
208.	Divisional Forest Officer, D.G.Khan	2016-18	31786	Non-collection of government dues	293,230
209.	Divisional Forest Officer, Attock	2019-20	37058	Non-collection of government dues	251,335
210.	Divisional Forest Officer, RM Bhakkar	2015-19	36353	Non-collection of government dues	244,041
211.	Divisional Forest Officer, Mianwali	2019-20	41152	Non-collection of government dues	114,240
212.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42830	Non-collection of government dues	20,676,806
213.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42829	Non-collection of government dues	409,000
214.	Divisional Forest Officer, Jhang	2016-18	31415	Unjustified payment of Land Leveling	4,820,002
215.	Divisional Forest Officer, Range Management Bhakkar	2019-20	41593	Unjustified payment of Land Leveling	4,028,000
216.	Director General, Wildlife and Parks, Lahore	2018-19	40114	Less achievement of revenue targets	12,015,275
217.	District Wildlife Officer Sheikhupura	2003-19	36025	Less achievement of revenue targets	1,342,473
218.	Project Director Green Pakistan Programme, Lahore	2016-20	44754	Less achievement of target fixed in Green Pakistan Programme	-
219.	Divisional Forest Officer, Layyah	2016-19	36719	Less achievement of targets fixed in development scheme “Implementation of management plan in southern zone”	-
220.	Chief Conservator of	2017-19	32748	Misclassified expenditure	724,910

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Forests Central Zone Lahore				
221.	Project Director, PMU of Green Pakistan Programme	2017-20	44731	Misclassified expenditure	423,596
222.	Deputy Director Wildlife Lahore	2017-19	32739	Misclassified expenditure	100,125
223.	DG Wildlife & Parks, Punjab Lahore	2017-18	31582	Irregular mode of payments	1,257,784
224.	Deputy Director Wildlife Lahore	2017-19	32728	Irregular mode of payments	518,619
225.	Divisional Forest Officer, (RM) Chakwal	2016-19	38266 & 38267	Non Production of Record	745,522,000
226.	Divisional Forest Officer, Jhang	2019-20	44190	Non Production of Record	115,421,680
227.	Divisional Forest Officer, Rajanpur	2018-19	37222	Non Production of Record	5,703,600
228.	Divisional Forest, Range Management, Bhakkar	2019-20	41602	Non Production of Record	45,098,856
229.	Divisional Forest Officer, Jhang	2019-20	44178	Non Production of Record	42,442,000
230.	Divisional Forest Officer, Mianwali	2018-19	35319	Non Production of Record	15,916,180
231.	CF, Development & Working Plan Circle Lahore	2017-19	40104	Non Production of Record	8,276,926
232.	Divisional Forest Officer,North Rawalpindi	2019-20	41149	Non Production of Record	7,595,690
233.	Divisional Forest Officer, Jhang	2019-20	44180	Non Production of Record	6,267,445
234.	Assistant Director Fisheries Lahore	2017-19	34996	Non Production of Record	5,900,000
235.	Divisional Forest Officer, Rajanpur	2018-19	37223	Non Production of Record	4,986,115
236.	Divisional Forest Officer, Faisalabad	2018-19	33276	Non Production of Record	4,191,549
237.	Punjab Forest Research Institute Faisalabad	2015-19	36950	Non Production of Record	4,042,000
238.	Divisional Forest Officer, Gujranwala	2017-19	36786	Non Production of Record	3,943,266
239.	Project Director, PMU of Green Pakistan Program	2017-20	44729	Non Production of Record	1,203,328
240.	Secretary Forest Lahore	2019-20	41584	Non Production of Record	1,976,591
241.	Conservator of Forests, Gujranwala	2014-19	34739	Non Production of Record	1,182,963
242.	DG Wildlife & Parks, Punjab Lahore.	2017-18	31591	Non Production of Record	614,870
243.	Divisional Forest Officer, Faisalabad	2019-20	41304	Non Production of Record	545,986

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
244.	Conservator of forest, Development and Working Plan, Rawalpindi	2008-18	31351	Non Production of Record	517,005
245.	Divisional Forest Officer, D.G.Khan	2016-18	31785	Non Production of Record	433,810
246.	Deputy Director Wildlife Lahore	2017-19	32740	Non Production of Record	369,482
247.	Divisional Forest Officer, Sargodha	2016-20	41325	Non Production of Record	351,389
248.	DG Wildlife & Parks, Punjab Lahore.	2018-19	40116	Non Production of Record	276,306
249.	District Wildlife Officer, Sheikhupura	2003-19	36029	Non Production of Record	218,728
250.	Deputy Director Wildlife Lahore	2017-19	32734	Non Production of Record	188,740
251.	District Wildlife Officer, Sheikhupura	2003-19	36031	Non Production of Record	96,192
252.	Project Director, PMU of Green Pakistan Program	2017-20	44755	Non Production of Record	-
253.	Project Director, PMU of Green Pakistan Program	2017-20	44759	Non Production of Record	-
254.	Assistant Director Fisheries, Muzaffargarh	2003-19	33938	Non Production of Record	-
255.	Divisional Forest Officer, Changa Manga Kasur	2017-20	47453	Non Production of Record	20,630,577
256.	Divisional Forest Officer, Gujrat	2018-19	46941	Non Production of Record	28,803,332
257.	Divisional Forest Officer,Lahore	2019-20	47382	Non Production of Record	-
258.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42839	Non Production of Record	5,000,000
259.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42840	Non Production of Record	125,183,256
260.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42844	Non Production of Record	200,000,000
261.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42842	Non Production of Record	5,528,464
262.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42852	Non Production of Record	1,309,232
263.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42847	Non Production of Record	400,000
264.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42847	Non Production of Record	1,766,810
265.	Divisional Forest Officer, Sargodha	2017-20	41316	Payment of pay and allowances in cash instead of through bank accounts	180,155,811
266.	Divisional Forest Officer, Faisalabad	2019-20	41295	Payment of pay and allowances in cash instead of through bank accounts	97,755,171
267.	Divisional Forest Officer, Gujrat	2018-20	41962	Payment of pay and allowances in cash instead of	70,940,407

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				through bank accounts	
268.	Divisional Forest Officer, North Rawalpindi	2019-20	41142	Payment of pay and allowances in cash instead of through bank accounts	68,169,362
269.	Divisional Forest Officer, Mianwali	2019-20	41153	Payment of pay and allowances in cash instead of through bank accounts	67,428,162
270.	Divisional Forest Officer, Jhang	2019-20	44186	Payment of pay and allowances in cash instead of through bank accounts	60,319,497
271.	Chief Conservator of Forests Central Zone Lahore	2017-19	40101	Payment of pay and allowances in cash instead of through bank accounts	51,793,197
272.	Divisional Forest Officer, RM Bhakkar	2019-20	41610	Payment of pay and allowances in cash instead of through bank accounts	26,282,345
273.	Project Director, PMU of Green Pakistan Programme	2017-20	44727	Payment of pay and allowances in cash instead of through bank accounts	16,981,127
274.	Conservator of Forests (DWP) Rawalpindi	2008-18	31355	Payment of salary to the non-gazzetted staff without pay fixation after 2015	9,051,840
275.	Chief Conservator of Forests North Zone, Rawalpindi	2006-19	35991	Tour programs and attendance certificates not attached with TA/DA bills	2,396,353
276.	Project Director, PMU of Green Pakistan Programme	2017-19	44748	Tour programs and attendance certificates not attached with TA/DA bills	1,569,444
277.	Divisional Forest Officer, Sialkot	2017-19	37283	Appointment of daily waged staff without advertisement	1,047,350
278.	DG Wildlife & Parks, Lahore	2018-19	40111	Payment of salary to the staff/ officers shifted to other offices	572,499
279.	DG Wildlife & Parks, Lahore	2017-18	31585	Payment of salary to the staff/ officers shifted to other offices	484,880
280.	District Wildlife Officer, Sheikhupura	2003-19	36027	Payment of pay and allowances in cash instead of through bank accounts	467,409
281.	Divisional Forest Officer, Rajanpur	2018-19	37215	Tour programs and attendance certificates not attached with TA/DA bills	431,600
282.	Assistant Director Sericulture Lahore	2017-18	31429	Payment of salary to the staff/ officers shifted to other offices	235,557
283.	Divisional Forest Officer, Mianwali	2019-20	41163	Non-obtaining of bond money and security from the newly employed forest guards	223,630
284.	Chief Conservator of Forests Central Zone	2017-19	32874	Tour programs and attendance certificates not	128,500

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			attached with TA/DA bills	
285.	Project Director, PMU of Green Pakistan Programme	2017-20	44736	Grant of additional charge of the post of Project Director of Green Pakistan Programme:	-
286.	Divisional Forest Officer, Lahore	2019-20	47387	Payments of salaries through cash instead of bank accounts	-
287.	Project Director, PMU of Green Pakistan Program	2016-20	47362	Non-verification of educational certificates from respective BISE/ University	-
288.	Divisional Forest Officer, North , Rawalpindi	2019-20	45549	Irregular drawl of arrear of pay	932,890
289.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42833	Irregular appointments of contingent paid staff	593,000
290.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42850	Doubtful payments to labour	383,050
291.	Divisional Forest Officer, Mianwali	2019-20	41155	Non-clearance of differences between form-15 and CTRs	53,638,348
292.	Divisional Forest Officer, Jhang	2014-15	31414	Non-clearance of differences between form-15 and CTRs	3,384,661
293.	Divisional Forest Officer, Gujrat	2018-20	46940	Non-clearance of differences between form-15 and CTRs	2,616,251
294.	Divisional Forest Officer, Sargodha	2016-20	46937	Non-clearance of differences between form-15 and CTRs	2,313,121
295.	Divisional Forest Officer, Faisalabad	2019-20	47471	Non-clearance of differences between form-15 and CTRs	1,769,726
296.	Divisional Forest Officer, Jhang	2016-18	31412	Non-clearance of differences between form-15 and CTRs	1,254,639
297.	Divisional Forest Officer, Sargodha	2016-20	46938	Non-clearance of differences between form-15 and CTRs	1,219,702
298.	District Wildlife Officer Sheikhupura	2009-13	36028	Non recovery of CA	260,000
299.	Project Director, Green Pakistan Programme	2017-20	44752	External Third-Party Monitoring & Evaluation	-
HIGHER EDUCATION DEPARTMENT					
1.	University of Gujrat	2018-19	38829	VC's Gullibility Cost of university	-
2.	BISE, Rawalpindi	2018-19	43694	Recovery not made from Ex-Second Position holder as order of 2nd position was changes	-
3.	Ghazi University, D.G.Khan	2014-20	45216	Non-operative bank account	264,871
4.	University of Sargodha, Sargodha.	2018-19	42015	Amount of interest was less credited by bank	522,158
5.	University of Sargodha, Sargodha.	2018-19	42009	Rent was less credited by the bank	326,253
6.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42109	Tution fee was less deposited into Govt, accounts	225,540

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
7.	University of Home Economics, Lahore	2017-20	40649	Irregular appointment of resident auditors	150,001,329
8.	University of the Punjab, Lahore	2019-20	44961	Irregular appointment of resident auditors	2,106,022
9.	Information Technology University, Lahore	2017-19	36537	Irregular appointment of resident auditors	1,638,732
10.	University of the Punjab, Lahore	2018-19	38119	Irregular appointment of resident auditors	1,571,008
11.	G. C. University, Lahore	2019-20	43875	Irregular appointment of resident auditors	927,706
12.	University of Gujrat	2018-19	38754	Irregular appointment of resident auditors	690,036
13.	University of Engineering & Technology, Taxila	2018-19	45056	Irregular appointment of resident auditors	-
14.	Fatima Jinnah Women University, Rawalpindi	2018-19	36846	Irregular appointment of resident auditors	-
15.	Lahore College for Women University, Lahore	2018-19	36578	Irregular appointment of resident auditors	-
16.	G. C. University, Lahore	2017-18	36535	Irregular appointment of resident auditors	-
17.	G. C. University, Lahore	2018-19	33796	Irregular appointment of resident auditors	-
18.	University of Gujrat	2019-20	42689	Irregular appointment of resident auditors	-
19.	University of Gujrat	2019-20	43689	Irregular appointment of resident auditors	-
20.	Ghazi University, D.G.Khan	2014-20	45207	Non-demanding of funds regarding payment of Salary from HED	11,559,660
21.	BahauddinZikraya University, Multan	2018-20	46544	Non-demanding of funds regarding payment of Salary from HED	7,381,920
22.	University of Sargodha, Sargodha.	2019-20	42552	Non-demanding of funds regarding payment of Salary from HED	7,300,800
23.	University of Gujrat	2018-19	38790	Irregular placement of Group Insurance	3,155,820
24.	University of Gujrat	2019-20	41121	Non finalization of pending inquiries	-
25.	University of Sardogha	2018-19	41981	Non finalization of pending inquiries	-
26.	University of Sardogha	2018-19	42004	Non finalization of pending inquiries	-
27.	University of Sardogha	2018-19	42006	Non finalization of pending inquiries	-
28.	University of Sargodha, Sargodha.	2019-20	42521	Non finalization of pending inquiries	-
29.	University of Gujrat	2018-19	38812	Non finalization of pending inquiries	-
30.	UET, Lahore	2018-19	38870	Non finalization of pending inquiries	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
31.	University of Gujrat	2018-19	38836	Non finalization of pending inquiries	-
32.	Islamia University Bahawalpur	2018-20	46611	Non finalization of pending inquiries	-
33.	University of Gujrat	2018-19	38807	Non finalization of pending inquiries	-
34.	University of Home Economics, Lahore	2017-20	40638	Non recruitment of staff against vacant posts	-
35.	University of Gujrat	2019-20	41111	Non recruitment of staff against vacant posts	-
36.	University of Sardogha	2018-19	41988	Non recruitment of staff against vacant posts	-
37.	University of Sardogha	2018-19	41989	Non recruitment of staff against vacant posts	-
38.	University of Sargodha, Sargodha.	2019-20	42549	Non recruitment of staff against vacant posts	-
39.	G. C. University, Lahore	2019-20	43863	Non recruitment of staff against vacant posts	-
40.	Women University Multan	2018-20	43899	Non recruitment of staff against vacant posts	-
41.	Women University Multan	2018-20	43900	Non recruitment of staff against vacant posts	-
42.	Women University Multan	2018-20	43901	Non recruitment of staff against vacant posts	-
43.	Women University Multan	2018-20	43902	Non recruitment of staff against vacant posts	-
44.	Women University Multan	2018-20	43910	Non recruitment of staff against vacant posts	-
45.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44108	Non recruitment of staff against vacant posts	-
46.	University of the Punjab, Lahore	2019-20	44953	Non recruitment of staff against vacant posts	-
47.	University of Engineering & Technology, Taxila	2018-19	45044	Non recruitment of staff against vacant posts	-
48.	University of Engineering & Technology, Taxila	2018-19	45063	Non recruitment of staff against vacant posts	-
49.	University of Gujrat	2018-19	38759	Non recruitment of staff against vacant posts	-
50.	BahauddinZikraya University, Multan	2018-20	46542	Unauthorized expenditure due to non	7,124,459,176
51.	UET, Lahore	2018-19	38852	Unauthorized expenditure due to non	4,353,037,000
52.	Principal Lawrance College, GhoraGali, Murree	2016-19	45231	Unauthorized expenditure due to non	401,558,320
53.	UET, Lahore	2018-19	38853	Unauthorized expenditure due to non	371,721,000
54.	Women University Multan	2019-20	43888	Unauthorized expenditure due to non	120,574,980

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
55.	University of Sargodha, Sargodha.	2019-20	42536	Unauthorized expenditure due to non	120,224,524
56.	UET, Lahore	2018-19	38883	Unauthorized expenditure due to non	58,383,000
57.	University of Engineering & Technology, Taxila	2018-19	45036	Unauthorized expenditure due to non	5,506,519
58.	Women University Multan	2018-20	43919	Unauthorized sanction of expenditure without having authorization	2,418,753,621
59.	University of Home Economics Lahore	2017-20	40634	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	207,391,280
60.	Govt. Postgraduate College, Attock	2015-19	40580	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	22,883,064
61.	Rawalpindi Women University/ Postgraduate College for Women, Satelite Town Rawalpindi	2016-20	44078	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	21,334,125
62.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42100	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	13,912,687
63.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45078	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	11,620,681
64.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42130	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	3,749,225
65.	Govt. College for Boys Civil Lines Multan	2017-20	41205	Irregular/unauthorized expenditure out of College Funds without approval of the College Council	3,230,332
66.	UET, Lahore	2018-19	38867	Non-disbursement of scholarship	91,464,192
67.	University of Sargodha, Sargodha.	2019-20	42527	Non-disbursement of scholarship	13,960,124
68.	University of Sargodha, Sargodha.	2019-20	42529	Non-disbursement of scholarship	640,683
69.	University of Gujrat	2018-19	38810	Non-disbursement of scholarship	331,927
70.	University of Engineering & Technology, Taxila	2018-19	45057	Irregular payment of pending liability	52,305,704
71.	University of Gujrat	2019-20	41071	Irregular payment of pending liability	21,891,404
72.	UET, Lahore	2018-19	38845	Irregular payment of pending liability	3,075,020

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
73.	G. C. University, Lahore	2019-20	43871	Irregular payment of pending liability	2,033,046
74.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45251	Irregular payment of pending liability	1,196,564
75.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41229	Irregular payment of pending liability	314,713
76.	University of Home Economics, Lahore	2017-20	40633	Non-submission of annual statement of accounts and budget to Government	44,503,258
77.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42131	Non-submission of annual statement of accounts and budget to Government	20,922,916
78.	Govt. College of Women, PindiGheb, Attock	2006-18	31482	Non-submission of annual statement of accounts and budget to Government	5,564,354
79.	Covt. Commerce College, Attock	2016-18	31493	Non-submission of annual statement of accounts and budget to Government	2,666,793
80.	Punjab Higher Education Commission, Lahore	2018-20	46668	Non-submission of annual statement of accounts and budget to Government	-
81.	G. C. University, Lahore	2019-20	43886	Non-submission of annual statement of accounts and budget to Government	-
82.	BahauddinZakarya University Multan	2018-20	46541	Recovery of dues	59,088,700
83.	UET, Lahore	2018-19	38876	Recovery of dues	58,841,325
84.	Principal, Lawrence College, GhoraGali, Muree	2016-19	45246	Recovery of dues	58,051,532
85.	UET, Lahore	2018-19	38840	Recovery of dues	54,312,371
86.	University of Engineering & Technology, Taxila	2018-19	45060	Recovery of dues	16,702,900
87.	Govt. Postgraduate College for Women Samanabad Lahore	2017-19	45391	Recovery of dues	15,158,362
88.	University of Gujrat	2019-20	41096	Recovery of dues	10,356,221
89.	BahauddinZakarya University Multan	2018-20	46540	Recovery of dues	8,201,554
90.	UET, Lahore	2018-19	38885	Recovery of dues	4,468,826
91.	Ghazi University, D.G Khan	2014-20	45189	Recovery of dues	3,848,800
92.	Govt. Postgraduate College, Attock	2015-19	40578	Recovery of dues	3,453,400
93.	Secretary, Higher Education, Lahore	2018-19	42144	Recovery of dues	3,233,119
94.	University of Sargodha, Sargodha.	2019-20	42517	Recovery of dues	1,715,578
95.	Queen Mary College/School, Lahore	2018-19	33674	Recovery of dues	1,563,500

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
96.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45085	Recovery of dues	1,373,780
97.	Govt. College (B) Civil Lines, Multan	2017-20	41206	Recovery of dues	1,197,930
98.	Govt. College (B) Civil Lines, Multan	2017-20	41207	Recovery of dues	516,520
99.	University of Engineering & Technology, Taxila	2018-19	45023	Recovery of dues	505,540
100.	University of Gujrat	2018-19	38781	Recovery of dues	102,808
101.	Govt. Institute of Commerce, Jand, Attock	2013-18	31951	Recovery of dues	-
102.	Secretary, Higher Education, Lahore	2018-19	42145	Recovery of dues	-
103.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41220	Non-utilization of student funds	165,678,332
104.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42128	Non-utilization of student funds	21,264,196
105.	Govt. SadiqEgerton College Bahawalpur	2018-19	43716	Non-utilization of student funds	3,203,972
106.	University of Home Economics, Lahore	2017-20	40661	Non-utilization of student funds	1,551,259
107.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42126	Non-utilization of student funds	1,143,748
108.	Ghazi University, D.G.Khan	2014-20	45197	Non-utilization of material resources	10,000,000
109.	Govt. Postgraduate College, Attock	2015-19	40607	Non-utilization of material resources	-
110.	University of Engineering & Technology, Taxila	2018-19	45038	Loss due to non-allotment of official residencies	834,357
111.	Govt. Faridia Postgraduate College, Pakpattan	2012-18	31697	Loss due to non-allotment of official residencies	172,800
112.	University of Gujrat	2018-19	38831	Loss due to non-allotment of official residencies	-
113.	University of Gujrat	2019-20	41098	Loss due to non-allotment of official residencies	-
114.	University of Gujrat	2019-20	42790	Loss due to non-allotment of official residencies	-
115. `	University of Gujrat	2018-19	38801	Non-compliance of audit observations	4,425,030,000
116.	University of Sargodha	2018-19	42038	Non-compliance of audit observations	48,989,516
117.	University of Home Economics, Lahore	2017-20	46582	Non-compliance of audit observations	-
118.	University of Sargodha, Sargodha.	2019-20	46594	Non-compliance of audit observations	-
119.	University of Sargodha, Sargodha.	2019-20	46591	Non-compliance of audit observations	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
120.	University of Sargodha	2018-19	42025	Non-achievement of targets	1,540,086,000
121.	UET, Lahore	2018-19	38864	Non-achievement of targets	994,578,349
122.	University of Gujrat	2018-19	38800	Non-achievement of targets	291,881,000
123.	Govt. Fatima Jinnah College for Women, Lahore	2016-18	31504	Non-achievement of targets	16,402,778
124.	UET, Lahore	2018-19	38897	Non-achievement of targets	13,329,674
125.	UET, Lahore	2018-19	38895	Non-achievement of targets	6,434,123
126.	UET, Lahore	2018-19	38901	Non-achievement of targets	-
127.	PHEC, Lahore	2018-20	45250	Non-completion and submission of PC-IV of development schemes	176,087,000
128.	PHEC, Lahore	2018-20	40605	Non-completion and submission of PC-IV of development schemes	96,228,000
129.	UET, Lahore	2018-19	38907	Uneven consumption of Electricity and Sui Gas	137,559,357
130.	UET, Lahore	2018-19	38904	Uneven consumption of Electricity and Sui Gas	25,840,592
131.	UET, Lahore	2018-19	38903	Uneven consumption of Electricity and Sui Gas	8,016,100
132.	UET, Lahore	2018-19	38906	Uneven consumption of Electricity and Sui Gas	4,010,870
133.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42119	Non remission of unclaimed library security into lapse security fund account	4,726,522
134.	Govt. Postgraduate College, Attock	2015-19	46655	Non remission of unclaimed library security into lapse security fund account	3,688,694
135.	Govt. Gordon College, Rawalpindi	2016-20	41197	Non remission of unclaimed library security into lapse security fund account	894,806
136.	Govt. College (B) Civil Lines, Multan	2017-20	41212	Non remission of unclaimed library security into lapse security fund account	229,800
137.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42127	Non remission of unclaimed library security into lapse security fund account	153,465
138.	Govt. College of Women, PindiGheb, Attock	2006-18	31486	Non remission of unclaimed library security into lapse security fund account	142,600
139.	UET, Lahore	2018-19	38891	Non remission of unclaimed library security into lapse security fund account	-
140.	University of Gujrat	2019-20	41099	Unjustified payments of low power factor penalty	2,680,888
141.	BahauddinZakraya University, Multan	2018-20	46559	Unjustified payments of low power factor penalty	1,323,646
142.	University of Engineering	2018-20	45051	Unjustified payments of low	745,588

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	& Technology, Lahore			power factor penalty	
143.	University of Engineering & Technology, Lahore	2018-19	38905	Unjustified payments of low power factor penalty	359,936
144.	Govt. College (B) Civil Lines, Multan	2017-20	41213	Internal Audit not carried out	-
145.	Ghazi University, D.G.Khan	2014-20	45219	Internal Audit not carried out	-
146.	University of Gujrat	2019-20	46658	Internal Audit not carried out	-
147.	Islamia University Bahawalpur	2016-18	32022	Irregular payment of pay and allowances	69,542,000
148.	Govt. Institute of Commerce, Jand, Attock	2013-18	31946	Irregular payment of pay and allowances	986,999
149.	BISE, Lahore	2017-18	31655	Irregular payment of pay and allowances	396,000
150.	Govt. College of Women Pindi Gheb Attock	2017-18	31474	Irregular appointments	3,161,899
151.	University of Home Economics, Lahore	2017-20	40636	Irregular appointments	1,582,170
152.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41225	Irregular appointments	747,792
153.	University of Gujrat	2018-19	38825	Irregular appointments	-
154.	Islamia University Bahawalpur	2016-18	32007	Irregular appointments	-
155.	Secretary HED LHR	2019-20	44096	Unjustified grant of honorarium	456,500
156.	Secretary, Higher Education, Lahore	2018-19	42141	Miscellaneous irregularities in procurement of Stores/Services	253,214,341
157.	B.I.S.E., Rawalpindi	2018-19	43696	Miscellaneous irregularities in procurement of Stores/Services	118,300,000
158.	University of Engineering & Technology, Taxila	2018-19	45059	Miscellaneous irregularities in procurement of Stores/Services	88,534,700
159.	University of Engineering & Technology, Taxila	2018-19	45048	Miscellaneous irregularities in procurement of Stores/Services	76,086,666
160.	Secretary Higher Education Department	2018-19	42137	Miscellaneous irregularities in procurement of Stores/Services	24,590,000
161.	University of Sargodha	2018-19	42018	Miscellaneous irregularities in procurement of Stores/Services	19,723,420
162.	University of Sargodha	2018-19	41980	Miscellaneous irregularities in procurement of Stores/Services	4,000,000
163.	UET, Lahore	2018-19	38843	Miscellaneous irregularities in procurement of Stores/Services	1,469,066

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
164.	Queen Mary College/School, Lahore	2018-19	33685	Miscellaneous irregularities in procurement of Stores/Services	1,041,704
165.	University of Engineering & Technology, Taxila	2018-19	45034	Miscellaneous irregularities in procurement of Stores/Services	368,849
166.	University of Engineering & Technology, Taxila	2018-19	45028	Miscellaneous irregularities in procurement of Stores/Services	161,180
167.	Principal, Govt. Islamia College, Civil Lines, Lahore	2019-20	46500	Miscellaneous irregularities in procurement of Stores/Services	136,430
168.	Secretary, Higher Education, Lahore	2018-19	42142	Irregular En-block transfer of funds	356,930,430
169.	Punjab Higher Education Commission, Lahore	2018-20	40601	Irregular En-block transfer of funds	100,000,000
170.	University of Home Economics, Lahore	2017-20	40647	Irregular En-block transfer of funds	100,000,000
171.	Govt. College of Science Wahdat Road Lahore	2017-20	42475	Irregular En-block transfer of funds	8,618,134
172.	Punjab Higher Education Commission, Lahore	2018-20	40590	Unauthorized opening of bank accounts	458,071,840
173.	University of Home Economics, Lahore	2017-20	40644	Unauthorized opening of bank accounts	154,832,232
174.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42132	Unauthorized opening of bank accounts	1,105,148
175.	University of the Punjab, Lahore	2018-19	38062	Loss due to placement of funds into current account	30,436,593
176.	Ghazi University, D.G.Khan	2014-20	45186	Loss due to placement of funds into current account	27,588,576
177.	University of Gujrat	2018-19	38823	Loss due to placement of funds into current account	16,403,633
178.	University of the Punjab, Lahore	2018-19	38073	Loss due to placement of funds into current account	1,438,466
179.	University of Sargodha, Sargodha.	2019-20	42507	Investment of university fund without approval of syndicate/BOG	2900,000,000
180.	Principal Lawrance College, GhoraGali, Murree	2016-19	45230	Investment of university fund without approval of syndicate/BOG	2,305,657,400
181.	BahauddinZikraya University, Multan	2018-20	46565	Investment of university fund without approval of syndicate/BOG	1,833,204,000
182.	UET, Lahore	2018-19	38838	Investment of university fund without approval of syndicate/BOG	1,038,041,000
183.	University of Gujrat	2018-19	38751	Investment of university fund without approval of syndicate/BOG	949.366,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
184.	University of Gujrat	2018-19	38753	Investment of university fund without approval of syndicate/BOG	5,517,154
185.	University of Gujrat	2019-20	41067	Investment of university fund without approval of syndicate/BOG	834,108,000
186.	Ghazi University, D.G.Khan	2014-20	45187	Investment of university fund without approval of syndicate/BOG	792,300,000
187.	University of Engineering & Technology, Taxila	2018-19	45030	Investment of university fund without approval of syndicate/BOG	610,000,000
188.	Women University Multan	2018-20	43891	Investment of university fund without approval of syndicate/BOG	455,474,537
189.	University of Engineering & Technology, Taxila	2018-19	45068	Investment of university fund without approval of syndicate/BOG	451,034,529
190.	University of Gujrat	2019-20	41079	Investment of university fund without approval of syndicate/BOG	372,893,807
191.	BISE, Rawalpindi	2018-19	43703	Investment of university fund without approval of syndicate/BOG	299,123,296
192.	University of Gujrat	2018-19	38766	Investment of university fund without approval of syndicate/BOG	279.930,000
193.	BISE, Rawalpindi	2018-19	43701	Investment of university fund without approval of syndicate/BOG	29,000,000
194.	BISE, Rawalpindi	2018-19	43699	Investment of university fund without approval of syndicate/BOG	490,000
195.	Secretary, Higher Education, Lahore	2018-19	42147	Non submission of vouched account to the treasury for post audit	4,129,000,000
196.	Punjab Higher Education Commission, Lahore	2018-20	40602	Non submission of vouched account to the treasury for post audit	466,666,000
197.	Women University Multan	2018-20	43908	Non submission of vouched account to the treasury for post audit	308,621,576
198.	University of Sargodha, Sargodha.	2019-20	42551	Non submission of vouched account to the treasury for post audit	286,646,295
199.	University of Gujrat	2018-19	38832	Non submission of vouched account to the treasury for post audit	154,794,772
200.	University of Home Economics, Lahore	2017-20	40650	Non submission of vouched account to the treasury for post audit	100,000,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
201.	Rawalpindi Women University/Postgraduate College for Women Setellite Town, Rawalpindi	2016-20	46575	Non submission of vouched account to the treasury for post audit	82,979,702
202.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42493	Non submission of vouched account to the treasury for post audit	76,737,446
203.	Principal, Govt. Islamia College, Civil Lines, Lahore	2019-20	46498	Non submission of vouched account to the treasury for post audit	7,132,352
204.	University of Sargodha	2018-19	42023	Non maintenance of Cash Books	2,434,768,000
205.	Islamia University Bahawalpur	2018-20	43827	Non maintenance of Cash Books	691,551,197
206.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42117	Non maintenance of Cash Books	8,222,280
207.	University of Sargodha, Sargodha.	2019-20	42548	Non-investment of university fund	2,500,000,000
208.	UET, Lahore	2018-19	38908	Non-investment of university fund	115,000,000
209.	Punjab Higher Education Commission, Lahore	2018-20	40593	Non-investment of university fund	107,750,000
210.	University of Gujrat	2018-19	38789	Non-investment of university fund	31,231,576
211.	Women University Multan	2019-20	43892	Non-investment of university fund	26,407,623
212.	University of Sardogha	2018-19	42001	Non-investment of university fund	20,274,987
213.	University of Gujrat	2018-19	38752	Non-investment of university fund	10,108,601
214.	BISE, Rawalpindi	2018-19	43695	Non-investment of university fund	4,981,206
215.	University of Sargodha, Sargodha.	2019-20	42508	Non-investment of university fund	4,875,000
216.	Punjab Higher Education Commission, Lahore	2018-20	40603	Non-investment of university fund	4,855,562
217.	UET, Lahore	2018-19	38839	Non-investment of university fund	4,730,000
218.	Secretary, Higher Education, Lahore	2018-19	42143	Non-investment of university fund	3,898,107
219.	University of Engineering & Technology, Taxila	2018-19	45025	Non-investment of university fund	2,091,733
220.	Ghazi University, D.G.Khan	2014-20	45208	Non-investment of university fund	1,363,676
221.	Ghazi University, D.G. Khan	2014-20	45190	Non-deposit of fee/fund into government treasury/university main account	1,209,558,000
222.	BahauddinZikraya University, Multan	2018-20	46554	Non-deposit of fee/fund into government	442,903,578

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				treasury/university main account	
223.	University of Sardogha	2018-19	42000	Non-deposit of fee/fund into government treasury/university main account	202,749,870
224.	UET, Lahore	2018-19	38902	Non-deposit of fee/fund into government treasury/university main account	26,255,000
225.	University of Sargodha, Sargodha.	2019-20	42526	Non-deposit of fee/fund into government treasury/university main account	25,000,000
226.	Lahore College for Women University, Lahore	2018-19	36573	Non-deposit of fee/fund into government treasury/university main account	23,567,883
227.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42491	Non-deposit of fee/fund into government treasury/university main account	14,923,644
228.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44079	Non-deposit of fee/fund into government treasury/university main account	5,234,880
229.	Punjab Higher education Commission, Lahore	2018-20	40600	Non-deposit of fee/fund into government treasury/university main account	4,480,000
230.	G. C. University, Lahore	2019-20	43873	Non-deposit of fee/fund into government treasury/university main account	3,216,764
231.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44082	Non-deposit of fee/fund into government treasury/university main account	1,001,770
232.	UET, Lahore	2018-19	38854	Non-adjustment of outstanding temporary advances/loans	754,342,000
233.	University of Engineering & Technology, Taxila	2018-19	45064	Non-adjustment of outstanding temporary advances/loans	281,701,586
234.	University of Engineering & Technology, Taxila	2018-19	45053	Non-adjustment of outstanding temporary advances/loans	120,824,497
235.	University of Engineering & Technology, Taxila	2018-19	45054	Non-adjustment of outstanding temporary advances/loans	109,282,131

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
236.	University of Sardogha	2018-19	41998	Non-adjustment of outstanding temporary advances/loans	65,558,257
237.	University of Engineering & Technology, Taxila	2018-19	45061	Non-adjustment of outstanding temporary advances/loans	53,624,664
238.	University of the Punjab, Lahore	2019-20	44934	Non-adjustment of outstanding temporary advances/loans	32,582,869
239.	University of Gujrat	2018-19	38768	Non-adjustment of outstanding temporary advances/loans	27,781,437
240.	University of Sargodha, Sargodha.	2019-20	42509	Non-adjustment of outstanding temporary advances/loans	25,435,210
241.	UET, Lahore	2018-19	38837	Non-adjustment of outstanding temporary advances/loans	24,521,574
242.	University of Engineering & Technology, Taxila	2018-19	45062	Non-adjustment of outstanding temporary advances/loans	17,431,197
243.	BISE, Rawalpindi	2018-19	43700	Non-adjustment of outstanding temporary advances/loans	15,026,210
244.	Islamia University Bahawalpur	2018-20	43817	Non-adjustment of outstanding temporary advances/loans	13,402,334
245.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42494	Non-adjustment of outstanding temporary advances/loans	10,279,646
246.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44077	Non-adjustment of outstanding temporary advances/loans	10,079,618
247.	University of Gujrat	2018-19	38769	Non-adjustment of outstanding temporary advances/loans	9,583,974
248.	Islamia University Bahawalpur	2018-20	43798	Non-adjustment of outstanding temporary advances/loans	8,381,727
249.	University of Home Economics, Lahore	2017-20	40646	Non-adjustment of outstanding temporary advances/loans	7,909,200
250.	University of the Punjab, Lahore	2019-20	44918	Non-adjustment of outstanding temporary advances/loans	7,400,000
251.	University of the Punjab, Lahore	2019-20	44932	Non-adjustment of outstanding temporary advances/loans	6,365,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
252.	University of Engineering & Technology, Taxila	2018-19	45052	Non-adjustment of outstanding temporary advances/loans	4,812,147
253.	University of Gujrat	2019-20	41090	Non-adjustment of outstanding temporary advances/loans	3,528,951
254.	University of Gujrat	2019-20	41117	Non-adjustment of outstanding temporary advances/loans	3,263,629
255.	Govt. Postgraduate College, Attock	2015-19	40586	Non-adjustment of outstanding temporary advances/loans	2,786,090
256.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42118	Non-adjustment of outstanding temporary advances/loans	2,153,498
257.	UET, Lahore	2018-19	38884	Non-adjustment of outstanding temporary advances/loans	1,724,672
258.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43719	Non-adjustment of outstanding temporary advances/loans	1,233,820
259.	Women University Multan	2019-20	43889	Non-adjustment of outstanding temporary advances/loans	1,148,187
260.	G. C. University, Lahore	2019-20	43878	Non-adjustment of outstanding temporary advances/loans	1,127,750
261.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45070	Non-adjustment of outstanding temporary advances/loans	1,107,066
262.	Ghazi University, D.G.Khan	2014-20	45214	Non-adjustment of outstanding temporary advances/loans	1,002,608
263.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41223	Non-adjustment of outstanding temporary advances/loans	928,103
264.	Govt. College (B) Civil Lines, Multan	2017-20	41214	Non-adjustment of outstanding temporary advances/loans	735,269
265.	Govt. Gordon College Rawalpindi	2016-20	41200	Non-adjustment of outstanding temporary advances/loans	562,168
266.	Government College for Women, Jhang Sadar Jhang	2015-19	45224	Non-adjustment of outstanding temporary advances/loans	428,652
267.	University of the Punjab, Lahore	2019-20	44916	Non-adjustment of outstanding temporary advances/loans	300,000
268.	University of the Punjab, Lahore	2019-20	44917	Non-adjustment of outstanding temporary advances/loans	300,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
269.	University of the Punjab, Lahore	2019-20	44949	Non-adjustment of outstanding temporary advances/loans	200,000
270.	University of the Punjab, Lahore	2019-20	44947	Non-adjustment of outstanding temporary advances/loans	184,000
271.	University of Sargodha, Sargodha.	2019-20	42553	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	286,646,295
272.	Secretary, Higher Education, Lahore	2018-19	42164	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	236,078,281
273.	UET Lahore	2018-19	38889	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	184,474,410
274.	University of Gujrat	2019-20	41120	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	151,698,000
275.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42492	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	125,298,360
276.	University of Sardogha	2018-19	41986	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	40,375,063
277.	University of the Punjab, Lahore	2019-20	44955	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	514,399
278.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41230	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	224,720
279.	University of Sargodha, Sargodha.	2019-20	42531	Non-reconciliation of pass book and balance in the cash books with the treasury/ bank	161,126
280.	Islamia University Bahawalpur	2018-20	43807	Non-surrendering of savings	269,776,816
281.	University of Gujrat	2018-19	38833	Non-surrendering of savings	135,728,179
282.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42490	Non-surrendering of savings	120,587,038
283.	University of Engineering & Technology, Taxila	2018-19	45065	Non-surrendering of savings	51,743,361
284.	Punjab Higher Education Commission, Lahore	2018-20	40594	Non-surrendering of savings	50,069,000
285.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44080	Non-surrendering of savings	40,958,438
286.	Govt. Gordon College Rawalpindi	2016-20	41198	Non-surrendering of savings	37,996,661
287.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42102	Non-surrendering of savings	33,059,730

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
288.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45080	Non-surrendering of savings	29,079,277
289.	University of Home Economics, Lahore	2017-20	40659	Non-surrendering of savings	24,653,115
290.	Secretary, Higher Education, Lahore	2018-19	42160	Non-surrendering of savings	21,925,242
291.	Govt. College (B) Civil Lines, Multan	2017-20	41210	Non-surrendering of savings	19,949,347
292.	University of Engineering & Technology, Taxila	2018-19	45066	Non-surrendering of savings	19,441,477
293.	Govt. Postgraduate College, Attock	2015-19	40584	Non-surrendering of savings	18,448,725
294.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42120	Non-surrendering of savings	14,698,793
295.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44098	Non-surrendering of savings	13,645,000
296.	Principal, Govt. Degree College, Dera Ghazi Khan	2014-19	42122	Non-surrendering of savings	10,237,428
297.	University of Sargodha, Sargodha.	2019-20	42496	Non-surrendering of savings	10,000,000
298.	G. C. University, Lahore	2019-20	43851	Non-surrendering of savings	10,000,000
299.	Women University Multan	2019-20	43887	Non-surrendering of savings	10,000,000
300.	University of the Punjab, Lahore	2019-20	44927	Non-surrendering of savings	10,000,000
301.	Bahauddin Zakarya University Multan	2018-20	46567	Non-surrendering of savings	10,000,000
302.	Government College for Women, Gawalmandi, Lahore	2018-20	44083	Non-surrendering of savings	3,286,263
303.	Govt. Allama Iqbal Post Graduate College (Boys) Paris Road, Sialkot	2015-19	45398	Non-surrendering of savings	2,553,592
304.	Women University Multan	2019-20	43890	Non-surrendering of savings	2,395,410
305.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41226	Non-surrendering of savings	1,435,648
306.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42489	Excess expenditure than budget allocation	202,697,873
307.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41227	Excess expenditure than budget allocation	181,024,692
308.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42101	Excess expenditure than budget allocation	82,358,877
309.	University of Home Economics, Lahore	2017-20	45179	Excess expenditure than budget allocation	54,297,713
310.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45079	Excess expenditure than budget allocation	45,771,240

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
311.	Govt. College (B) Civil Lines, Multan	2017-20	41217	Excess expenditure than budget allocation	42,606,015
312.	Govt. Postgraduate College, Attock	2015-19	40583	Excess expenditure than budget allocation	40,235,565
313.	Government College for Women, Jhang Sadar Jhang	2015-19	45229	Excess expenditure than budget allocation	38,507,124
314.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42123	Excess expenditure than budget allocation	34,900,145
315.	Govt. Allama Iqbal Postgraudate College (Boys), Paris Road, Sialkot	2015-19	45399	Excess expenditure than budget allocation	20,546,075
316.	Government College for Women, Gawalmandi, Lahore	2018-20	44084	Excess expenditure than budget allocation	19,256,536
317.	Govt. Gordon College Rawalpindi	2016-20	41196	Excess expenditure than budget allocation	16,816,812
318.	Director of Education Colleges D.G Khan	2016-20	42798	Excess expenditure than budget allocation	12,440,398
319.	Women University Multan	2018-20	43909	Excess expenditure than budget allocation	7,374,799
320.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44081	Excess expenditure than budget allocation	2,829,775
321.	UET, Lahore	2018-19	38894	Excess expenditure than budget allocation	1,243,856
322.	UET, Lahore	2018-19	38898	Excess expenditure than budget allocation	982,978
323.	Secretary, Higher Education, Lahore	2018-19	42162	Excess expenditure than budget allocation	943,957
324.	Women University Multan	2019-20	43894	Excess expenditure than budget allocation	215,312
325.	University of Sargodha, Sargodha.	2019-20	42550	Uauthorized charging of college funds at higher rates	43,488,950
326.	Women University Multan	2018-20	43907	Uauthorized charging of college funds at higher rates	26,598,066
327.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42476	Uauthorized charging of college funds at higher rates	25,730,050
328.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44071	Uauthorized charging of college funds at higher rates	2,526,941
329.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45084	Uauthorized charging of college funds at higher rates	2,147,265
330.	Principal, Government College, Burewala	2012-19	34410	Uauthorized charging of college funds at higher rates	1,674,091
331.	Govt. Postgraduate College, Attock	2015-19	40581	Uauthorized charging of college funds at higher rates	980,760

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
332.	Govt. Postgraduate College for Women Shad Bagh Lahore	2016-18	32538	Uauthorized charging of college funds at higher rates	527,825
333.	Govt. College of Women, PindiGheb, Attock	2006-18	31479	Uauthorized charging of college funds at higher rates	400,385
334.	University of Gujrat	2019-20	41085	Expenditure charged to irrelevant object head	19,948,992
335.	UET, Lahore	2018-19	38856	Expenditure charged to irrelevant object head	14,777,366
336.	Govt. Gordon College, Rawalpindi	2016-20	41195	Expenditure charged to irrelevant object head	6,807,423
337.	UET, Lahore	2018-19	38844	Expenditure charged to irrelevant object head	3,125,431
338.	University of Home Economics, Lahore	2017-20	40656	Expenditure charged to irrelevant object head	2,473,016
339.	UET, Lahore	2018-19	38848	Expenditure charged to irrelevant object head	2,160,321
340.	Women University Multan	2018-20	43917	Expenditure charged to irrelevant object head	576,439
341.	Women University Multan	2018-20	43916	Expenditure charged to irrelevant object head	314,971
342.	University of Engineering & Technology, Taxila	2018-19	45035	Unauthorized mode of payments	9,753,767
343.	University of Engineering & Technology, Taxila	2018-19	45026	Unauthorized mode of payments	2,374,235
344.	Government College for Women, Gawalmandi, Lahore	2018-20	44085	Unauthorized mode of payments	239,575
345.	Govt. Postgraduate College for Women Samanabad Lahore	2017-19	45389	Non recovery of rent of canteens	27,133,309
346.	Islamia University Bahawalpur	2018-20	43791	Non recovery of rent of canteens	21,654,312
347.	Islamia University Bahawalpur	2018-20	43792	Non recovery of rent of canteens	12,460,157
348.	University of Gujrat	2019-20	41106	Non recovery of rent of canteens	9,377,410
349.	University of Sargodha, Sargodha.	2019-20	42502	Non recovery of rent of canteens	5,226,886
350.	University of Gujrat	2018-19	38820	Non recovery of rent of canteens	4,112,979
351.	University of Home Economics, Lahore	2017-20	40640	Non recovery of rent of canteens	2,900,000
352.	Islamia University Bahawalpur	2018-20	43794	Non recovery of rent of canteens	2,660,282
353.	UET, Lahore	2018-19	38841	Non recovery of rent of canteens	2,270,359
354.	Women University Multan	2018-20	43904	Non recovery of rent of canteens	2,064,150
355.	BahauddinZakarya	2018-20	46555	Non recovery of rent of	1,627,095

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	University Multan			canteens	
356.	Ghazi University, D.G.Khan	2014-20	45198	Non recovery of rent of canteens	1,051,472
357.	Islamia University Bahawalpur	2018-20	43793	Non recovery of rent of canteens	900,658
358.	University of Gujrat	2019-20	41114	Non recovery of rent of canteens	502,493
359.	Islamia University Bahawalpur	2018-20	43828	Non recovery of rent of canteens	481,919
360.	Principal, Govt. Islamia College, Civil Lines, Lahore	2019-20	41221	Non recovery of rent of canteens	427,500
361.	Islamia University Bahawalpur	2018-20	43804	Non recovery of rent of canteens	365,952
362.	G. C. University, Lahore	2019-20	43884	Non recovery of rent of canteens	235,588
363.	BISE, Lahore	2017-18	31654	Non recovery rent of banks, stamp duties and others dues	441,009
364.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44099	Excess usage of POL than prescribed limit	1,763,697
365.	University of Sargodha, Sargodha.	2019-20	42537	Excess usage of POL than prescribed limit	83,649
366.	University of Gujrat	2018-19	38782	Excess usage of POL than prescribed limit	48,438
367.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37863	Overpayment/Loss on construction/repair civil works	32,400,536
368.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37889	Overpayment/Loss on construction/repair civil works	29,549,561
369.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37813	Overpayment/Loss on construction/repair civil works	28,289,000
370.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37825	Overpayment/Loss on construction/repair civil works	28,057,773
371.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37835	Overpayment/Loss on construction/repair civil works	28,057,773
372.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37844	Overpayment/Loss on construction/repair civil works	27,935,000
373.	Project Director Khawaja	2017-18	37856	Overpayment/Loss on	23,341,534

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	fareed University of Engineering & Information Technology RY Khan			construction/repair civil works	
374.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37870	Overpayment/Loss on construction/repair civil works	23,334,000
375.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37907	Overpayment/Loss on construction/repair civil works	23,060,536
376.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37894	Overpayment/Loss on construction/repair civil works	21,672,193
377.	Project Director Khawaja fareed University of Engineering &Information Technology RY Khan	2017-18	37895	Overpayment/Loss on construction/repair civil works	21,103,000
378.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37881	Overpayment/Loss on construction/repair civil works	21,102,891
379.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37802	Overpayment/Loss on construction/repair civil works	20,543,169
380.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37869	Overpayment/Loss on construction/repair civil works	15,722,242
381.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37932	Overpayment/Loss on construction/repair civil works	15,722,242
382.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37971	Overpayment/Loss on construction/repair civil works	7,505,018
383.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37902	Overpayment/Loss on construction/repair civil works	6,450,506
384.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37866	Overpayment/Loss on construction/repair civil works	5,383,070
385.	Project Director Khawaja fareed University of Engineering & Information	2017-18	37832	Overpayment/Loss on construction/repair civil works	5,311,599

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Technology RY Khan				
386.	Project Director Khawaja Fareed University of Engineering & Information Technology RY Khan	2017-18	37891	Overpayment/Loss on construction/repair civil works	5,259,902
387.	Project Director Khawaja Fareed University of Engineering & Information Technology RY Khan	2017-18	37809	Overpayment/Loss on construction/repair civil works	4,790,367
388.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37851	Overpayment/Loss on construction/repair civil works	4,705,123
389.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37876	Overpayment/Loss on construction/repair civil works	4,301,204
390.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37949	Overpayment/Loss on construction/repair civil works	4,174,833
391.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37797	Overpayment/Loss on construction/repair civil works	4,173,422
392.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37820	Overpayment/Loss on construction/repair civil works	4,173,422
393.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37954	Overpayment/Loss on construction/repair civil works	4,052,441
394.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37969	Overpayment/Loss on construction/repair civil works	3,763,000
395.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37919	Overpayment/Loss on construction/repair civil works	2,247,091
396.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37973	Overpayment/Loss on construction/repair civil works	1,806,419
397.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37913	Overpayment/Loss on construction/repair civil works	1,406,758
398.	Project Director Khawaja	2017-18	37929	Overpayment/Loss on	1,329,603

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	fareed University of Engineering & Information Technology RY Khan			construction/repair civil works	
399.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37829	Overpayment/Loss on construction/repair civil works	1,126,446
400.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37859	Overpayment/Loss on construction/repair civil works	1,126,446
401.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37947	Overpayment/Loss on construction/repair civil works	1,109,000
402.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37885	Overpayment/Loss on construction/repair civil works	1,067,132
403.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37807	Overpayment/Loss on construction/repair civil works	1,039,018
404.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37858	Overpayment/Loss on construction/repair civil works	999,223
405.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37884	Overpayment/Loss on construction/repair civil works	999,223
406.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37828	Overpayment/Loss on construction/repair civil works	975,761
407.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37987	Overpayment/Loss on construction/repair civil works	962,841
408.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37942	Overpayment/Loss on construction/repair civil works	866,794
409.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37806	Overpayment/Loss on construction/repair civil works	864,254
410.	Project Director Khawaja fareed University of Engineering & Information	2017-18	37924	Overpayment/Loss on construction/repair civil works	640,280

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Technology RY Khan				
411.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37845	Overpayment/Loss on construction/repair civil works	427,013
412.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37796	Overpayment/Loss on construction/repair civil works	426,768
413.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37819	Overpayment/Loss on construction/repair civil works	425,731
414.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37896	Overpayment/Loss on construction/repair civil works	395,651
415.	Project Director Khawaja fareed University of Engineering &Information Technology RY Khan	2017-18	37935	Overpayment/Loss on construction/repair civil works	379,775
416.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37918	Overpayment/Loss on construction/repair civil works	378,910
417.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37814	Overpayment/Loss on construction/repair civil works	371,861
418.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37801	Overpayment/Loss on construction/repair civil works	354,593
419.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37824	Overpayment/Loss on construction/repair civil works	338,720
420.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37855	Overpayment/Loss on construction/repair civil works	335,000
421.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37850	Overpayment/Loss on construction/repair civil works	328,716
422.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37875	Overpayment/Loss on construction/repair civil works	317,960
423.	Project Director Khawaja	2017-18	37901	Overpayment/Loss on	300,032

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	fareed University of Engineering & Information Technology RY Khan			construction/repair civil works	
424.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37880	Overpayment/Loss on construction/repair civil works	271,807
425.	Project Director Khawaja fareed University of Engineering & Information Technology RY Khan	2017-18	37923	Overpayment/Loss on construction/repair civil works	267,115
426.	Ghazi University D.G Khan	2014-20	45213	Non-recovery of mobilization advance	13,144,833
427.	UET Lahore	2018-19	38873	Non-recovery of mobilization advance	4,090,000
428.	University of Punjab, Lahore	2019-20	44968	Non-recovery of mobilization advance	252,144
429.	UET Texila	2018-19	45037	Non impostion of penalty	9,627,450
430.	UET Lahore	2018-19	38846	Non impostion of penalty	2,566,573
431.	UET Lahore	2018-19	38847	Non impostion of penalty	2,227,500
432.	University of Sargodha	2018-19	42022	Decrease in income due to provision of services without any charges	30,000,000
433.	University of Gujrat	2019-20	41108	Decrease in income due to provision of services without any charges	21,601,000
434.	University of Sargodha	2018-19	41992	Decrease in income due to provision of services without any charges	11,827,425
435.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41228	Decrease in income due to provision of services without any charges	1,186,588
436.	University of Sargodha, Sargodha.	2019-20	42530	Decrease in income due to provision of services without any charges	866,000
437.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42121	Decrease in income due to provision of services without any charges	-
438.	Govt. Postgraduate College, Attock	2015-19	43690	Decrease in income due to provision of services without any charges	-
439.	University of Gujrat	2019-20	45180	Decrease in income due to provision of services without any charges	-
440.	Ghazi University, D.G.Khan	2014-20	45212	Decrease in income due to provision of services without any charges	-
441.	University of Sargodha	2018-19	42019	Decrease in income due to provision of services without any charges	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
442.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	46665	Decrease in income due to provision of services without any charges	-
443.	University of Gujrat	2018-19	38802	Miscellaneous irregularities	1,312,350,000
444.	UET, Lahore	2018-19	38863	Miscellaneous irregularities	842,948,314
445.	Univeristy of the Punjab Lahore	2019-20	44978	Miscellaneous irregularities	388,904,058
446.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42485	Miscellaneous irregularities	256,251,330
447.	University of Sargodha	2018-19	41997	Miscellaneous irregularities	65,558,257
448.	University of Gujrat	2018-19	38787	Miscellaneous irregularities	44,836,101
449.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42488	Irregular operation of Special Drawing Accounts-Rs. 37,221,100	37,221,100
450.	UET, Lahore	2018-19	38872	Miscellaneous irregularities	35,680,235
451.	Punjab Higher Education Commission, Lahore	2018-20	40591	Miscellaneous irregularities	28,885,579
452.	University of the Punjab, Lahore	2019-20	44956	Miscellaneous irregularities	25,158,429
453.	Govt. Postgraduate College, Attock	2015-19	40576	Miscellaneous irregularities	19,042,680
454.	University of Gujrat	2018-19	38822	Miscellaneous irregularities	16,571,455
455.	Govt Postgraduate College Asghar Mall RWP	2016-19	42108	Miscellaneous irregularities	12,875,148
456.	UET, Lahore	2018-19	38888	Miscellaneous irregularities	10,000,000
457.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	46664	Miscellaneous irregularities	9,461,537
458.	University of Sargodha	2019-20	42518	Miscellaneous irregularities	6,720,140
459.	Women University Multan	2018-20	46581	Miscellaneous irregularities	4,528,143
460.	University of Gujrat	2018-19	38790	Miscellaneous irregularities	3,155,820
461.	B.I.S.E Rawalpindi	2018-19	43704	Miscellaneous irregularities	3,151,039
462.	University of Gujrat	2019-20	41093	Miscellaneous irregularities	1,834,925
463.	Ghazi University, Dera Ghazi Khan	2014-20	45209	Miscellaneous irregularities	869,624
464.	Islamia University Bahawalpur	2018-20	46599	Miscellaneous irregularities	413,420
465.	Government College of Women Pindi Gheb Attock	2006-18	31487	Miscellaneous irregularities	324,335
466.	UET Taxila	2018-19	45046	Miscellaneous irregularities	-
467.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45252	Miscellaneous irregularities	-
468.	BISE, Rawalpindi	2018-19	43708	Miscellaneous irregularities	-
469.	UET, Lahore	2018-19	38855	Miscellaneous irregularities	-
470.	University of Sargodha, Sargodha.	2019-20	46592	Miscellaneous irregularities	-
471.	Islamia University Bahawalpur	2018-20	46609	Miscellaneous irregularities	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
472.	Islamia University Bahawalpur	2018-20	46600	Miscellaneous irregularities	-
473.	UET, Lahore	2018-19	38900	Miscellaneous irregularities	-
474.	Ghazi University, D.G.Khan	2014-20	46613	Miscellaneous irregularities	-
475.	Punjab Higher Education Commission, Lahore	2018-20	46669	Miscellaneous irregularities	-
476.	University of Home Economics, Lahore	2017-20	40658	Miscellaneous irregularities	-
477.	Women University Multan	2018-20	43913	Miscellaneous irregularities	-
478.	University of Engineering & Technology, Lahore	2018-19	38882	Miscellaneous irregularities	-
479.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42473	Illegal occupation of Government Land	-
480.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45076	Illegal occupation of Government Land	-
481.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42099	Illegal occupation of Government Land	160,000,000
482.	University of Sargodha	2018-19	41993	Illegal occupation of Government Land	113,600,000
483.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42133	Illegal occupation of Government Land	-
484.	University of Sargodha, Sargodha.	2019-20	42533	Unauthorized utilization of vehicles and irregular consumption of POL	26,375,435
485.	Secretary, Higher Education, Lahore	2018-19	42150	Unauthorized utilization of vehicles and irregular consumption of POL	8,799,438
486.	G. C. University, Lahore	2019-20	43880	Unauthorized utilization of vehicles and irregular consumption of POL	7,326,110
487.	University of Gujrat	2019-20	41075	Unauthorized utilization of vehicles and irregular consumption of POL	4,979,486
488.	UET, Lahore	2018-19	38877	Unauthorized utilization of vehicles and irregular consumption of POL	3,058,149
489.	BISE, Rawalpindi	2018-19	43702	Unauthorized utilization of vehicles and irregular consumption of POL	1,300,000
490.	Secretary Higher Education Department, Lahore.	2019-20	44103	Unauthorized utilization of vehicles and irregular consumption of POL	612,043
491.	Islamia University Bahawalpur	2018-20	43818	Unauthorized utilization of vehicles and irregular consumption of POL	408,892
492.	Higher Education Department	2018-19	42151	Unauthorized utilization of vehicles and irregular consumption of POL	392,876

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
493.	Govt. Postgraduate College, Attock	2015-19	46653	Unauthorized utilization of vehicles and irregular consumption of POL	369,598
494.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44092	Unauthorized utilization of vehicles and irregular consumption of POL	122,370
495.	University of Sargodha, Sargodha.	2019-20	42541	Unauthorized utilization of vehicles and irregular consumption of POL	106,635
496.	G.C University, Lahore	2019-20	46598	Unauthorized utilization of vehicles and irregular consumption of POL	-
497.	University of Sargodha, Sargodha.	2019-20	46588	Unauthorized utilization of vehicles and irregular consumption of POL	-
498.	Govt. Postgraduate College, Attock	2015-19	46657	Non-maintenance of Fixed Asset Register	-
499.	Punjab Higher Education Commission, Lahore	2018-20	46671	Non-maintenance of Fixed Asset Register	-
500.	University of Home Economics, Lahore	2017-20	46586	Non-maintenance of Fixed Asset Register	-
501.	Govt. College (B) Civil Lines, Multan	2017-20	46619	Non-maintenance of Fixed Asset Register	-
502.	G.C University, Lahore	2019-20	46595	Non-maintenance of Fixed Asset Register	-
503.	Women University Multan	2018-20	46580	Non-maintenance of Fixed Asset Register	-
504.	Rawalpindi Women University/ Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	46578	Non-maintenance of Fixed Asset Register	-
505.	Ghazi University, D.G.Khan	2014-20	45220	Non-maintenance of Fixed Asset Register	-
506.	Govt. Gordon College, Rawalpindi	2016-20	46495	Non-maintenance of Fixed Asset Register	-
507.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	46667	Non-maintenance of Fixed Asset Register	-
508.	University of Sargodha, Sargodha.	2019-20	46590	Non-maintenance of Fixed Asset Register	-
509.	Punjab Higher Education Commission, Lahore	2018-20	46672	Physical Verification of Assets/Stores not carried out	-
510.	University of Gujrat	2019-20	46660	Physical Verification of Assets/Stores not carried out	-
511.	University of Home Economics, Lahore	2017-20	46585	Physical Verification of Assets/Stores not carried out	-
512.	Islamia University Bahawalpur	2018-20	46610	Physical Verification of Assets/Stores not carried out	-
513.	G.C University, Lahore	2019-20	46596	Physical Verification of Assets/Stores not carried out	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
514.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	46502	Physical Verification of Assets/Stores not carried out	-
515.	Rawalpindi Women University/ Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	46577	Physical Verification of Assets/Stores not carried out	-
516.	Women University Multan	2018-20	46579	Physical Verification of Assets/Stores not carried out	-
517.	Govt. College (B) Civil Lines, Multan	2017-20	46618	Physical Verification of Assets/Stores not carried out	-
518.	Govt. Gordon College Rawalpindi	2016-20	46496	Physical Verification of Assets/Stores not carried out	-
519.	Ghazi University, D.G.Khan	2014-20	45221	Physical Verification of Assets/Stores not carried out	-
520.	University of Sargodha, Sargodha.	2019-20	46593	Physical Verification of Assets/Stores not carried out	-
521.	University of the Punjab	2019-20	44993	Physical Verification of Assets/Stores not carried out	-
522.	BahauddinZakarya University multan	2018-20	47237	Physical Verification of Assets/Stores not carried out	-
523.	University of Sargodha	2018-19	43688	Non Production of Record	3,526,335,413
524.	Secretary, Higher Education, Lahore	2018-19	42138	Non Production of Record	3,000,000,000
525.	University of Gujrat	2019-20	41087	Non Production of Record	853,134,345
526.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44097	Non Production of Record	840,000,000
527.	University of Sargodha, Sargodha.	2019-20	42501	Non Production of Record	681,586,818
528.	University of Gujrat	2019-20	41119	Non Production of Record	437,606,000
529.	University of Gujrat	2018-19	38815	Non Production of Record	437,606,000
530.	Secretary, Higher Education, Lahore	2018-19	42148	Non Production of Record	344,474,995
531.	University of Sargodha, Sargodha.	2019-20	42516	Non Production of Record	284,500,000
532.	Secretary, Higher Education, Lahore	2018-19	42139	Non Production of Record	250,000,000
533.	Bahauddin Zakarya University Multan	2018-20	46553	Non Production of Record	228,009,564
534.	UET, Lahore	2018-19	38887	Non Production of Record	220,000,000
535.	UET, Lahore	2018-19	38886	Non Production of Record	181,127,000
536.	Bahauddin Zakarya University Multan	2018-20	46571	Non Production of Record	154,663,612
537.	Islamia University Bahawalpur	2018-20	46612	Non Production of Record	84,080,033
538.	University of Sargodha	2019-20	42528	Non Production of Record	70,740,896
539.	UET, Lahore	2018-19	38860	Non Production of Record	27,639,403
540.	University of Gujrat	2018-19	38828	Non Production of Record	27,110,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
541.	UET, Lahore	2018-19	38899	Non Production of Record	22,419,798
542.	University of Sargodha, Sargodha.	2019-20	42568	Non Production of Record	17,570,000
543.	Secretary, Higher Education, Lahore	2018-19	42158	Non Production of Record	16,815,405
544.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45081	Non Production of Record	15,513,948
545.	University of Sardogha	2018-19	42024	Non Production of Record	15,434,920
546.	Secretary, Higher Education, Lahore	2018-19	42159	Non Production of Record	14,600,000
547.	University of Sardogha	2018-19	42033	Non Production of Record	14,523,178
548.	Punjab Higher Education Commission, Lahore	2018-20	40604	Non Production of Record	12,713,600
549.	University of the Punjab, Lahore	2019-20	44976	Non Production of Record	12,398,226
550.	University of Sargodha, Sargodha.	2019-20	42570	Non Production of Record	12,290,161
551.	Punjab Higher Education Commission, Lahore	2018-20	40597	Non Production of Record	11,015,076
552.	Secretary, Higher Education, Lahore	2018-19	42154	Non Production of Record	10,400,000
553.	Govt. Postgraduate College, Attock	2015-19	40577	Non Production of Record	7,694,079
554.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	46501	Non Production of Record	7,132,352
555.	Govt Postgraduate college Asghar Mall RWP	2016-19	42103	Non Production of Record	6,480,000
556.	Ghazi University, D.G.Khan	2014-20	45211	Non Production of Record	5,115,912
557.	Govt. Postgraduate College, Attock	2015-19	40579	Non Production of Record	3,520,263
558.	Punjab Higher Education Commission, Lahore	2018-20	40596	Non Production of Record	1,308,000
559.	University of Home Economics, Lahore	2017-20	40657	Non Production of Record	1,244,178
560.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41231	Non Production of Record	1,091,270
561.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44069	Non Production of Record	800,000
562.	Govt. Allama Iqbal Postgraudate College (Boys), Paris Road, Sialkot	2015-19	45396	Non Production of Record	644,565
563.	Ghazi University, D.G.Khan	2014-20	45217	Non Production of Record	501,700
564.	Govt. College (B) Civil	2017-20	41216	Non Production of Record	338,555

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lines, Multan				
565.	Govt College Boys Civil Lines Multan	2017-20	46614	Non Production of Record	107,315
566.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44091	Non Production of Record	52,700
567.	Govt. College (B) Civil Lines, Multan	2017-20	41203	Non Production of Record	-
568.	University of Sardogha	2018-19	42040	Non Production of Record	-
569.	Secretary, Higher Education, Lahore	2018-19	42135	Non Production of Record	-
570.	Secretary, Higher Education, Lahore	2018-19	42136	Non Production of Record	-
571.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42486	Non Production of Record	-
572.	University of Sargodha, Sargodha.	2019-20	42505	Non Production of Record	-
573.	Islamia University Bahawalpur	2018-20	43795	Non Production of Record	-
574.	G. C. University, Lahore	2019-20	43882	Non Production of Record	-
575.	University of Gujrat	2019-20	44907	Non Production of Record	-
576.	University of the Punjab, Lahore	2019-20	44954	Non Production of Record	-
577.	University of the Punjab, Lahore	2019-20	44957	Non Production of Record	-
578.	University of Engineering & Technology, Taxila	2018-19	45031	Non Production of Record	-
579.	Ghazi University, D.G.Khan	2014-20	45218	Non Production of Record	-
580.	University of Gujrat	2018-19	38826	Non Production of Record	-
581.	UET, Lahore	2018-19	38881	Non Production of Record	-
582.	UET, Lahore	2018-19	38880	Non Production of Record	-
583.	UET, Lahore	2018-19	38865	Non Production of Record	-
584.	Islamia University Bahawalpur	2018-20	46608	Non Production of Record	-
585.	UET, Lahore	2018-19	38871	Non Production of Record	-
586.	Punjab Higher Education Commission, Lahore	2018-20	46670	Non Production of Record	-
587.	University of Home Economics, Lahore	2017-20	46584	Non Production of Record	-
588.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	46499	Non Production of Record	-
589.	University of Sargodha, Sargodha.	2019-20	42519	Irregular payment of pay and allowances	3,960,000
590.	Secretary, Higher Education, Lahore	2019-20	44090	Irregular payment of pay and allowances	2,118,153
591.	BISE, Rawalpindi	2018-19	43691	Irregular payment of pay and allowances	1,574,160

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
592.	University of Engineering & Technology, Taxila	2018-19	45043	Irregular payment of pay and allowances	1,556,747
593.	University of Sargodha, Sargodha.	2019-20	42513	Irregular payment of pay and allowances	1,056,000
594.	University of Sardogha	2018-19	41999	Irregular payment of pay and allowances	881,892
595.	The Women University Multan	2018-20	43898	Irregular payment of pay and allowances	185,638
596.	Secretary, Higher Education, Lahore	2018-19	42140	Irregular payment of pay and allowances	-
597.	Secretary, Higher Education, Lahore	2018-19	42152	Irregular payment of pay and allowances	-
598.	University of Gujrat	2019-20	46662	Irregular payment of pay and allowances	-
599.	Govt. College of Women, Pindi Gheb, Attock	2006-18	31480	Irregular expenditure on procurements	969,682
600.	Govt. Commerce College, Attock	2016-18	31496	Irregular expenditure on procurements	307,721
601.	Director of Education Colleges D.G Khan	2016-20	42795	Loss due to non-auction	215,515,000
602.	University of Gujrat	2019-20	41109	Loss due to non-auction	20,096,971
603.	University of Gujrat	2018-19	38786	Loss due to non-auction	16,364,640
604.	University of the Punjab, Lahore	2019-20	44931	Loss due to non-auction	12,192,601
605.	University of the Punjab, Lahore	2019-20	44938	Loss due to non-auction	9,300,000
606.	University of the Punjab, Lahore	2019-20	44939	Loss due to non-auction	9,300,000
607.	Islamia University Bahawalpur	2018-20	43824	Loss due to non-auction	9,210,920
608.	University of Sardogha	2018-19	41977	Loss due to non-auction	8,410,005
609.	BISE, Rawalpindi	2018-19	43698	Loss due to non-auction	5,826,440
610.	University of the Punjab, Lahore	2019-20	44982	Loss due to non-auction	4,125,000
611.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41224	Loss due to non-auction	4,000,000
612.	Bahauddin Zikraya University, Multan	2018-20	46564	Loss due to non-auction	3,514,800
613.	University of the Punjab, Lahore	2019-20	44926	Loss due to non-auction	3,500,000
614.	University of Gujrat	2018-19	38784	Loss due to non-auction	3,487,220
615.	University of Sargodha, Sargodha.	2019-20	42555	Loss due to non-auction	3,423,680
616.	University of Home Economics, Lahore	2017-20	40652	Loss due to non-auction	3,043,929
617.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42484	Loss due to non-auction	2,482,000
618.	University of Gujrat	2018-19	38767	Loss due to non-auction	2,095,050

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
619.	Women University Multan	2018-20	43905	Loss due to non-auction	1,911,800
620.	Bahauddin Zikraya University, Multan	2018-20	46556	Loss due to non-auction	1,900,000
621.	Bahauddin Zikraya University, Multan	2018-20	46558	Loss due to non-auction	1,458,732
622.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43718	Loss due to non-auction	1,347,170
623.	University of the Punjab, Lahore	2019-20	44929	Loss due to non-auction	1,300,000
624.	University of Gujrat	2019-20	41104	Loss due to non-auction	1,230,640
625.	University of Gujrat	2018-19	38775	Loss due to non-auction	1,156,250
626.	University of Engineering & Technology, Taxila	2018-19	45040	Loss due to non-auction	1,044,610
627.	UET, Lahore	2018-19	38892	Loss due to non-auction	1,000,000
628.	UET, Lahore	2018-19	38851	Loss due to non-auction	1,000,000
629.	University of Home Economics, Lahore	2017-20	40655	Loss due to non-auction	989,036
630.	University of the Punjab, Lahore	2019-20	44914	Loss due to non-auction	983,500
631.	University of Gujrat	2018-19	38778	Loss due to non-auction	962,271
632.	Bahauddin Zikraya University, Multan	2018-20	46568	Loss due to non-auction	875,140
633.	University of Gujrat	2018-19	38785	Loss due to non-auction	872,000
634.	University of the Punjab, Lahore	2019-20	44924	Loss due to non-auction	644,400
635.	University of the Punjab, Lahore	2019-20	44952	Loss due to non-auction	624,000
636.	Govt. Postgraduate College, Attock	2015-19	40575	Loss due to non-auction	620,950
637.	University of the Punjab, Lahore	2019-20	44913	Loss due to non-auction	561,872
638.	University of Home Economics, Lahore	2017-20	40654	Loss due to non-auction	439,675
639.	Govt. Postgraduate College for Women Samanabad Lahore	2017-19	45395	Loss due to non-auction	400,000
640.	University of Sardogha	2018-19	41978	Loss due to non-auction	343,200
641.	University of Gujrat	2019-20	46659	Loss due to non-auction	336,000
642.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42115	Loss due to non-auction	300,000
643.	G. C. University, Lahore	2019-20	43885	Loss due to non-auction	260,000
644.	University of Home Economics, Lahore	2017-20	40653	Loss due to non-auction	249,106
645.	University of Gujrat	2019-20	41097	Loss due to non-auction	237,200
646.	University of the Punjab, Lahore	2019-20	44983	Loss due to non-auction	226,629
647.	University of the Punjab, Lahore	2019-20	44985	Loss due to non-auction	226,629
648.	University of Home	2017-20	45178	Loss due to non-auction	223,344

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Economics, Lahore				
649.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45088	Loss due to non-auction	140,000
650.	Govt. College (B) Civil Lines, Multan	2017-20	41215	Loss due to non-auction	119,314
651.	University of Sargodha, Sargodha.	2019-20	46587	Loss due to non-auction	-
652.	University of Gujrat	2018-19	38819	Loss due to non-auction	-
653.	UET, Lahore	2018-19	38842	Loss due to non-auction	-
654.	University of Engineering & Technology, Taxila	2018-19	45029	Irregular payment of pension	328,544,012
655.	University of Engineering & Technology, Taxila	2018-19	45020	Irregular payment of pension	210,000,000
656.	G.C University, Lahore	2019-20	43848	Irregular payment of pension	35,173,365
657.	G.C University, Lahore	2019-20	43872	Irregular payment of pension	1,731,008
658.	University of Sargodha, Sargodha	2019-20	42514	Irregular payment of pension	-
659.	The Women University, Multan	2018-20	43903	Irregular payment of pension	-
660.	University of the Punjab, Lahore	2019-20	44984	Irregular retention of project amount in main account	130,000,000
661.	Principal, Lawrence College, Ghora Galli, Murree	2016-19	45233	Irregular expenditure on construction/repair works due to non-framing of works rules	67,318,458
662.	University of the Punjab, Lahore	2019-20	44988	Irregular expenditure without obtaining test reports	28,394,859
663.	Ghazi University DG Khan	2014-20	45191	Irregular expenditure on construction/repair works due to non-carrying through Building Department and without framing rules	8,937,155
664.	Project Director, KFUEIT, R.Y.Khan	2017-18	37948	Irregular release of security deposit during work in process	6,015,000
665.	Ghazi University DG Khan	2014-20	45192	Irregular expenditure on construction/repair works due to non-carrying through Building Department and without framing rules	5,412,731
666.	University of the Punjab, Lahore	2019-20	44966	Irregular expenditure due to without revision of TSE	5,233,799
667.	University of the Punjab, Lahore	2019-20	44967	Irregular expenditure due to without revision of TSE	4,602,609
668.	University of Sargodha	2019-20	42569	Unauthorised payment of secured advance without complete documentation	4,082,644
669.	University of the Punjab, Lahore	2019-20	44991	Irregular payment due to missing of deliverables of consultant	2,901,854

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
670.	University of Sargodha	2019-20	42561	Irregular expenditure without following general terms and conditions of bid	888,323
671.	University of the Punjab, Lahore	2019-20	44981	Irregular expenditure without provision in PC-I and violation of PPRA Rules	675,932
672.	University of Sargodha	2019-20	42562	Irregular expenditure on construction/repair works not included in BOQ	675,076
673.	University of the Punjab, Lahore	2019-20	44974	Irregular expenditure due to without revision of TSE and without following PPRA Rules	480,444
674.	University of Gujrat	2018-19	38780	Irregular expenditure on consturction/repair works due to without satisfactory completion certificate	284,765
675.	University of the Punjab, Lahore	2019-20	44969	Irregular expenditure due to without revision of TSE and without following PPRA Rules	256,250
676.	University of the Punjab, Lahore	2019-20	44998	Irregular expenditure without pre-audit	-
677.	Punjab Higher Education Commission, Lahore	2018-19	40588	Irregular expenditure without pre-audit	466,666,000
678.	Rawalpindi Women University/Postgraduate College for Women, Satellite Town, Rawalpindi	2016-20	46576	Irregular expenditure without pre-audit	82,979,702
679.	University of Home Economics, Lahore	2017-20	40632	Irregular expenditure without pre-audit	20,803,051
680.	The Women University, Multan	2018-20	43915	Irregular expenditure without pre-audit	-
681.	The Women University, Multan	2018-20	43914	Irregular expenditure without pre-audit	-
682.	University of Sargodha, Sargodha	2019-20	42574	Irregular expenditure without pre-audit	-
683.	G. C. University, Lahore	2019-20	43866	Irregular promotion/up-gradation of posts without approval of the Chancellor	362,100
684.	University of Gujrat	2019-20	41076	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
685.	University of Sardogha	2018-19	41987	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
686.	University of Sardogha	2018-19	42032	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
687.	Islamia University	2018-20	46601	Irregular promotion/up-	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Bahawalpur			gradation of posts without approval of the Chancellor	
688.	University of Sardogha	2018-19	42039	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
689.	Islamia University Bahawalpur	2018-20	43797	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
690.	University of Sardogha	2018-19	41990	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
691.	Islamia University Bahawalpur	2018-20	43806	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
692.	Bahauddin Zikraya University, Multan	2018-20	46545	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
693.	University of the Punjab, Lahore	2019-20	44971	Irregular promotion/up-gradation of posts without approval of the Chancellor	-
694.	University of Gujrat	2019-20	41092	Unjustified grant of honorarium	7,856,000
695.	BahauddinZikraya University, Multan	2018-20	46561	Unjustified grant of honorarium	6,310,180
696.	University of the Punjab, Lahore	2019-20	44959	Unjustified grant of honorarium	2,075,064
697.	Secretary, Higher Education Department	2019-20	44094	Release of funds against a closed Project	533,453,510
698.	University of the Punjab, Lahore	2018-19	38041	Irregular payment of salary to tenure track teachers	283,419,900
699.	University of Gujrat	2018-19	38830	Irregular payment of salary to tenure track teachers	87,154,476
700.	University of Engineering & Technology, Taxila	2018-19	45021	Irregular payment of salary to tenure track teachers	9,597,902
701.	University of Gujrat	2018-19	38821	Engagement of contingent paid staff without advertisement	9,205,212
702.	University of Engineering & Technology, Taxila	2018-19	45022	Engagement of contingent paid staff without advertisement	1,997,585
703.	BISE, Rawalpindi	2018-19	43706	Engagement of contingent paid staff without advertisement	652,156
704.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	46666	Non-verification of educational certificates, degrees & experience certificates	-
705.	Govt. Postgraduate College, Attock	2015-19	46656	Non-verification of educational certificates, degrees & experience	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				certificates	
706.	University of Gujrat	2018-19	38824	Miscellaneousirregularities in procurement of stores/services	19,743,844
707.	University of Gujrat	2018-19	38827	Miscellaneousirregularities in procurement of stores/services	6,517,740
708.	University of Sargodha	2018-19	42013	Miscellaneousirregularities in procurement of stores/services	4,717,700
709.	University of Gujrat	2018-19	38793	Miscellaneousirregularities in procurement of stores/services	4,208,040
710.	UET Lahore	2018-19	38874	Miscellaneousirregularities in procurement of stores/services	64,149,545
711.	UET Lahore	2018-19	38875	Miscellaneousirregularities in procurement of stores/services	46,498,779
712.	UET, Lahore	2018-19	38869	Non-Recovery of university dues from abscondend scholars	155,616,221
713.	University of Sardogha	2018-19	41995	Non-Recovery of university dues from abscondend scholars	18,503,852
714.	University of Engineering & Technology, Taxila	2018-19	45032	Non-Recovery of university dues from abscondend scholars	17,079,209
715.	Secretary, Higher Education, Lahore	2018-19	42153	Non-Recovery of university dues from abscondend scholars	-
716.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42098	Irregular payment of pay and allowances	349,990,537
717.	University of Sardogha	2018-19	42034	Irregular payment of pay and allowances	199,295,868
718.	Govt. College of Commerce, Said Pur, Rawalpindi	2015-19	45077	Irregular payment of pay and allowances	146,158,137
719.	BISE, Rawalpindi	2018-19	43707	Irregular payment of pay and allowances	66,389,362
720.	BISE, Rawalpindi	2018-19	43709	Irregular payment of pay and allowances	66,382,197
721.	BISE, Rawalpindi	2018-19	43711	Irregular payment of pay and allowances	42,657,741
722.	University of Sardogha	2018-19	41976	Irregular payment of pay and allowances	32,289,438
723.	University of Sardogha	2018-19	42035	Irregular payment of pay and allowances	28,474,032
724.	University of Gujrat	2018-19	38756	Irregular payment of pay and allowances	17,873,130
725.	UET, Lahore	2018-19	38859	Irregular payment of pay and allowances	14,484,480
726.	University of Sardogha	2018-19	42005	Irregular payment of pay and allowances	13,600,680
727.	University of the Punjab, Lahore	2018-19	38078	Irregular payment of pay and allowances	12,667,214

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
728.	Govt Postgraduate College Asghar Mall RWP	2016-19	42104	Irregular payment of pay and allowances	6,614,595
729.	Govt. College for women Karkhana Bazar, Faislabad	2015-19	37704	Irregular payment of pay and allowances	4,400,545
730.	University of Gujrat	2018-19	38755	Irregular payment of pay and allowances	3,500,000
731.	University of Sargodha, Sargodha.	2018-19	41979	Irregular payment of pay and allowances	3,498,906
732.	Govt. College of Commerce, Said Pur, Rawalpindi	2015-19	45083	Irregular payment of pay and allowances	3,395,018
733.	Govt Postgraduate College Asghar Mall RWP	2016-19	42105	Irregular payment of pay and allowances	3,122,586
734.	Govt. College of Commerce, Said Pur, Rawalpindi	2015-19	45082	Irregular payment of pay and allowances	2,508,057
735.	Government College for Women, Jhang Sadar Jhang	2015-19	45226	Irregular payment of pay and allowances	2,273,485
736.	UET, Lahore	2018-19	38857	Irregular payment of pay and allowances	1,980,000
737.	University of Sargodha, Sargodha.	2018-19	41982	Irregular payment of pay and allowances	1,740,830
738.	BISE, Rawalpindi	2018-19	43705	Irregular payment of pay and allowances	1,655,988
739.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42113	Irregular payment of pay and allowances	1,448,816
740.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45253	Irregular payment of pay and allowances	999,357
741.	Principal, Govt. MAO College, Lahore	2017-19	33152	Irregular payment of pay and allowances	752,680
742.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45071	Irregular payment of pay and allowances	158,588
743.	University of Gujrat	2018-19	38798	Irregular payment of pay and allowances	144,000
744.	University of Gujrat	2018-19	38834	Irregular payment of pay and allowances	-
745.	Secretary, Higher Education, Lahore	2018-19	42146	Irregular payment of pay and allowances	-
746.	University of Gujrat	2018-19	38814	Irregular appointments	44,682,720
747.	Fatima Jinnah Women University, Rawalpindi	2018-19	36854	Irregular appointments	11,686,108
748.	University of Gujrat	2018-19	38757	Irregular appointments	10,257,000
749.	University of Gujrat	2018-19	38818	Irregular appointments	5,245,720
750.	UET, Lahore	2018-19	38858	Irregular appointments	1,800,000
751.	University of the Punjab, Lahore	2018-19	38128	Irregular appointments	1,113,672

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
752.	University of Gujrat	2018-19	38758	Irregular appointments	520,161
753.	University of Sardogha	2018-19	42012	Irregular appointments	-
754.	University of Sardogha	2018-19	42020	Irregular appointments	-
755.	University of Sardogha	2018-19	42021	Irregular appointments	-
756.	University of Sardogha	2018-19	42026	Irregular appointments	-
757.	University of Sardogha	2018-19	42027	Irregular appointments	-
758.	University of Sardogha	2018-19	42028	Irregular appointments	-
759.	University of Sardogha	2018-19	42030	Irregular appointments	-
760.	University of Sardogha	2018-19	42031	Irregular appointments	-
761.	University of Sardogha	2018-19	42041	Irregular appointments	-
762.	University of Engineering & Technology, Taxila	2018-19	45047	Irregular appointments	-
763.	University of Gujrat	2018-19	38808	Irregular appointments	-
764.	University of Gujrat	2018-19	38806	Irregular appointments	-
765.	University of Gujrat	2018-19	38835	Irregular appointments	-
766.	University of Gujrat	2018-19	38805	Irregular appointments	-
767.	UET, Lahore	2018-19	38866	Unauthorized grant of Additional Charge	384,000
768.	Secretary, Higher Education, Lahore	2018-19	42149	Unauthorized grant of Additional Charge	-
769.	University of Gujrat	2018-19	38803	Unauthorized grant of Additional Charge	-
770.	University of Gujrat	2018-19	38804	Unauthorized grant of Additional Charge	-
771.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45232	Irregular expenditure on procurements	134,558,489
772.	University of Gujrat	2018-19	38770	Irregular expenditure on procurements	35,286,137
773.	University of Sardogha	2018-19	42010	Irregular expenditure on procurements	22,761,206
774.	University of Gujrat	2018-19	38771	Irregular expenditure on procurements	19,505,409
775.	University of Gujrat	2018-19	38783	Irregular expenditure on procurements	13,200,000
776.	University of Sardogha	2018-19	42002	Irregular expenditure on procurements	12,881,127
777.	University of Engineering & Technology, Taxila	2018-19	45041	Irregular expenditure on procurements	11,879,021
778.	University of Engineering & Technology, Taxila	2018-19	45042	Irregular expenditure on procurements	8,906,325
779.	Govt. Postgraduate College, Attock	2015-19	40572	Irregular expenditure on procurements	8,847,414
780.	University of Engineering & Technology, Taxila	2018-19	45039	Irregular expenditure on procurements	6,387,000
781.	Secretary, Higher Education, Lahore	2018-19	42155	Irregular expenditure on procurements	6,194,476
782.	University of Gujrat	2018-19	38774	Irregular expenditure on procurements	5,107,120

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
783.	University of Gujrat	2018-19	38773	Irregular expenditure on procurements	4,502,930
784.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45234	Irregular expenditure on procurements	3,691,480
785.	University of Gujrat	2018-19	38788	Irregular expenditure on procurements	3,488,550
786.	UET, Lahore	2018-19	38878	Irregular expenditure on procurements	3,370,673
787.	University of Sardogha	2018-19	42037	Irregular expenditure on procurements	3,228,750
788.	University of Sardogha	2018-19	42036	Irregular expenditure on procurements	2,672,000
789.	Queen Mary College/School, Lahore	2018-19	33691	Irregular expenditure on procurements	2,464,271
790.	University of Gujrat	2018-19	38792	Irregular expenditure on procurements	2,392,507
791.	UET, Lahore	2018-19	38890	Irregular expenditure on procurements	2,234,235
792.	Govt. Postgraduate College, Attock	2015-19	40585	Irregular expenditure on procurements	2,224,673
793.	University of Sardogha	2018-19	42011	Irregular expenditure on procurements	2,147,044
794.	Government College for Women, Jhang Sadar Jhang	2015-19	45222	Irregular expenditure on procurements	2,024,100
795.	Govt Postgraduate College Asghar Mall RWP	2016-19	42107	Irregular expenditure on procurements	1,762,564
796.	University of Gujrat	2018-19	38776	Irregular expenditure on procurements	1,589,196
797.	Govt Postgraduate College Asghar Mall RWP	2016-19	42106	Irregular expenditure on procurements	1,502,536
798.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45072	Irregular expenditure on procurements	1,503,703
799.	UET, Lahore	2018-19	38861	Irregular expenditure on procurements	1,325,670
800.	UET Lahore	2018-19	38893	Irregular expenditure on procurements	1,205,448
801.	University of Gujrat	2018-19	38791	Irregular expenditure on procurements	926,700
802.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43712	Irregular expenditure on procurements	896,571
803.	University of Gujrat	2018-19	38811	Irregular expenditure on procurements	882,400
804.	University of Gujrat	2018-19	38795	Irregular expenditure on procurements	750,000
805.	University of Gujrat	2018-19	38779	Irregular expenditure on procurements	608,947
806.	Govt. Sadiq Egerton	2018-19	43717	Irregular expenditure on	523,369

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	College Bahawalpur			procurements	
807.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42111	Irregular expenditure on procurements	467,204
808.	Govt. Allama Iqbal Postgraudate College (Boys), Paris Road, Sialkot	2015-19	45397	Irregular expenditure on procurements	438,700
809.	Secretary, Higher Education, Lahore	2018-19	42156	Irregular expenditure on procurements	362,975
810.	University of Gujrat	2018-19	38772	Irregular expenditure on procurements	257,250
811.	Secretary, Higher Education, Lahore	2018-19	42163	Irregular expenditure on procurements	183,175
812.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42125	Irregular expenditure on procurements	180,000
813.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43715	Irregular expenditure on procurements	149,805
814.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45235	Irregular expenditure on procurements	132,730
815.	University of Gujrat	2018-19	38761	Overpayment/loss on construction/repair civil works	15,869,931
816.	UET Lahore	2018-19	38909	Overpayment/loss on construction/repair civil works	5,182,680
817.	University of Gujrat	2018-19	38763	Overpayment/loss on construction/repair civil works	2,716,186
818.	University of Gujrat	2018-19	38762	Overpayment/loss on construction/repair civil works	576,773
819.	University of Gujrat	2018-19	38799	Overpayment of pay and allowances to employees of various institutions	35,114,492
820.	University of Engineering & Technology, Taxila	2018-19	45045	Overpayment of pay and allowances to employees of various institutions	5,013,978
821.	University of Engineering & Technology, Taxila	2018-19	45050	Overpayment of pay and allowances to employees of various institutions	4,890,477
822.	University of Sardogha	2018-19	41985	Overpayment of pay and allowances to employees of various institutions	3,960,000
823.	University of Engineering & Technology, Taxila	2018-19	45049	Overpayment of pay and allowances to employees of various institutions	3,926,677
824.	University of Engineering & Technology, Taxila	2018-19	45033	Overpayment of pay and allowances to employees of various institutions	3,624,837
825.	University of Sardogha	2018-19	41984	Overpayment of pay and	3,520,974

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				allowances to employees of various institutions	
826.	Govt. Postgraduate College for Women Samanabad Lahore	2017-19	45390	Overpayment of pay and allowances to employees of various institutions	1,899,990
827.	Government College for Women, Jhang Sadar Jhang	2015-19	45223	Overpayment of pay and allowances to employees of various institutions	1,023,188
828.	UET, Lahore	2018-19	38868	Overpayment of pay and allowances to employees of various institutions	996,985
829.	University of Engineering & Technology, Taxila	2018-19	45024	Overpayment of pay and allowances to employees of various institutions	995,400
830.	University of Engineering & Technology, Taxila	2018-19	45058	Overpayment of pay and allowances to employees of various institutions	988,304
831.	Principal, Govt. MAO College, Lahore	2017-19	33154	Overpayment of pay and allowances to employees of various institutions	780,552
832.	Govt. Postgraduate College, Attock	2015-19	40574	Overpayment of pay and allowances to employees of various institutions	695,926
833.	Govt. Postgraduate College for Women Samanabad Lahore	2017-19	45393	Overpayment of pay and allowances to employees of various institutions	626,554
834.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42129	Overpayment of pay and allowances to employees of various institutions	550,865
835.	University of Sargodha, Sargodha.	2018-19	42029	Overpayment of pay and allowances to employees of various institutions	514,714
836.	Govt. Post Graduate College for Women Samanabad Lahore	2018-19	45392	Overpayment of pay and allowances to employees of various institutions	499,872
837.	University of Gujrat	2018-19	38817	Overpayment of pay and allowances to employees of various institutions	466,582
838.	University of Engineering & Technology, Taxila	2018-19	45069	Overpayment of pay and allowances to employees of various institutions	450,000
839.	UET, Lahore	2018-19	38849	Overpayment of pay and allowances to employees of various institutions	428,637
840.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43714	Overpayment of pay and allowances to employees of various institutions	297,668
841.	Information Technology University, Lahore	2017-19	36564	Overpayment of pay and allowances to employees of various institutions	291,705

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
842.	Secretary, Higher Education, Lahore	2018-19	42161	Overpayment of pay and allowances to employees of various institutions	260,000
843.	Government College for Women, Jhang Sadar Jhang	2015-19	45225	Overpayment of pay and allowances to employees of various institutions	229,125
844.	Government College for Women, Jhang Sadar Jhang	2015-19	45227	Overpayment of pay and allowances to employees of various institutions	210,362
845.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42114	Overpayment of pay and allowances to employees of various institutions	200,000
846.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43713	Overpayment of pay and allowances to employees of various institutions	134,351
847.	Govt. Postgraduate College for Women Samanabad Lahore	2017-19	45394	Overpayment of pay and allowances to employees of various institutions	120,623
848.	University of Engineering & Technology, Taxila	2018-19	45067	Overpayment of pay and allowances to employees of various institutions	120,623
849.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45074	Overpayment of pay and allowances to employees of various institutions	89,287
850.	UET, Lahore	2018-19	38879	Recovery of sales tax	8,115,166
851.	BISE, Rawalpindi	2018-19	43693	Recovery of sales tax	1,025,630
852.	UET, Taxila	2018-19	45027	Recovery of sales tax	432,000
853.	UET, Lahore	2018-19	38896	Recovery of sales tax	368,082
854.	Principal, Lawrence College, Ghora Galli, Muree	2016-19	45247	Recovery of sales tax	235,683
855.	University of Gujrat	2018-19	38809	Recovery of sales tax	126,200
856.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43722	Recovery of sales tax	105,300
857.	Secretary, Higher Education, Lahore	2018-19	42134	Recovery of sales tax	39,186,366
858.	UET, Lahore	2018-19	38850	Recovery of sales tax	10,070,104
859.	University of Sardogha	2018-19	41983	Recovery of sales tax	10,003,553
860.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45236	Recovery of sales tax	3,725,305
861.	University of Gujrat	2018-19	38796	Recovery of sales tax	2,485,654
862.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45237	Recovery of sales tax	2,158,550
863.	UET, Lahore	2018-19	38862	Recovery of sales tax	2,033,172
864.	Lahore College for Women University, Lahore	2018-19	36577	Recovery of sales tax	1,697,528
865.	University of Gujrat	2018-19	38816	Recovery of sales tax	1,425,832

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
866.	Secretary, Higher Education, Lahore	2018-19	42157	Recovery of sales tax	1,328,275
867.	University of Gujrat	2018-19	38797	Recovery of sales tax	1,274,695
868.	BISE, Rawalpindi	2018-19	43692	Recovery of sales tax	1,209,642
869.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45238	Recovery of sales tax	1,163,326
870.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45242	Recovery of sales tax	1,122,059
871.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45239	Recovery of sales tax	1,099,451
872.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45240	Recovery of sales tax	1,079,804
873.	Govt. Postgraduate College, Attock	2015-19	46654	Recovery of sales tax	824,950
874.	University of Gujrat	2018-19	38777	Recovery of sales tax	811,281
875.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45241	Recovery of sales tax	743,065
876.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45243	Recovery of sales tax	721,890
877.	Govt. Postgraduate College, Attock	2015-19	40573	Recovery of sales tax	672,598
878.	University of Engineering & Technology, Taxila	2018-19	45055	Recovery of sales tax	669,415
879.	University of Sardogha	2018-19	42014	Recovery of sales tax	652,851
880.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43720	Recovery of sales tax	554,165
881.	Govt. Postgraduate College, Attock	2015-19	40608	Recovery of sales tax	375,287
882.	University of Gujrat	2018-19	38760	Recovery of sales tax	349,232
883.	University of Sardogha	2018-19	41991	Recovery of sales tax	301,171
884.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45245	Recovery of sales tax	276,499
885.	Principal Lawrance College, Ghora Gali, Murree	2016-19	45244	Recovery of sales tax	244,055
886.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42112	Recovery of sales tax	224,087
887.	University of Gujrat	2018-19	38794	Recovery of sales tax	221,999
888.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42110	Recovery of sales tax	215,786
889.	University of Gujrat	2018-19	38764	Recovery of sales tax	211,711
890.	University of Sardogha	2018-19	42016	Recovery of sales tax	156,573

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
891.	Principal Govt. Degree College for Women WAPDA Town, Lahore	2017-19	45073	Recovery of sales tax	150,370
892.	Govt. Postgraduate College, Attock	2015-19	40582	Recovery of sales tax	131,404
893.	BISE, Rawalpindi	2018-19	43710	Recovery of sales tax	129,375
894.	Principal Govt. Degree College Dera Ghazi Khan	2014-19	42124	Recovery of sales tax	113,113
895.	Govt. Sadiq Egerton College Bahawalpur	2018-19	43721	Recovery of sales tax	111,886
896.	Government College for Women, Jhang Sadar Jhang	2015-19	45228	Recovery of sales tax	109,385
897.	Govt. Postgraduate College Asghar Mall, Rawalpindi	2016-19	42116	Recovery of sales tax	83,154
898.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45087	Recovery of sales tax	61,035
899.	Govt. College of Commerce, Said Pur Rawalpindi	2015-19	45086	Recovery of sales tax	56,872
900.	University of Gujrat	2018-19	38813	Recovery of sales tax	44,886
HOME DEPARTMENT					
1.	DPO DG Khan	2017-19	38342	Likely Misappropriation of computer tonners	2,752,979
2.	Chief Traffic Officer, Lahore	2018-19	39426	Likely Misappropriation of computer tonners	1,311,743
3.	SecretaryHome Department	2018-20	41657	Loss to Government due to non	201,354,000
4.	SecretaryHome Department	2018-20	41677	Loss to Government due to non	-
5.	Additional IGP CTD Lahore	2019-20	44714	Loss to Government due to non	-
6.	SSP Telecommunication, Lahore	2018-20	42929	Loss to Government due to non	-
7.	Additional IGP CTD Lahore	2019-20	44710	Irregular drawl of pay & allowances of staff due to shifting of headquarter	15,538,571
8.	DPO Sargodha	2019-20	41853	Irregular drawl of pay & allowances of staff due to shifting of headquarter	14,782,356
9.	Superintendent District Jail Faisalabad	2018-20	42775	Irregular drawl of pay & allowances of staff due to shifting of headquarter	9,924,301
10.	DPO Sialkot	2019-20	44126	Irregular drawl of pay & allowances of staff due to shifting of headquarter	2,821,932
11.	Punjab Forensic Science	2019-20	42945	Irregular retention of	18,000,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Agency, Lahore			employee beyond the age of 63 years' payment	
12.	City Police Officer Faisalabad	2019-20	45172	Irregular placement of funds with other banks instead of Bank of Punjab	51,258,812
13.	City Police Officer Gujranwala	2019-20	42584	Irregular placement of funds with other banks instead of Bank of Punjab	42,845,917
14.	City Police Officer Gujranwala	2018-19	39371	Irregular placement of funds with other banks instead of Bank of Punjab	33,377,268
15.	DPO Sialkot	2019-20	44119	Irregular placement of funds with other banks instead of Bank of Punjab	884,262
16.	DPO Sheikhupura	2019-20	46537	Irregular placement of funds with other banks instead of Bank of Punjab	-
17.	Punjab Forensic Science Agency, Lahore	2019-20	42951	Loss due to maintenance LC Account on "Current Account Basis	25.13 million
18.	Punjab Safe Cities Authority, Lahore	2019-20	43022	Non-deposit of profit into Government Account	1.36 million
19.	Additional IGP CTD Lahore	2017-19	39362	Irregular purchases of store without immediate requirement	16,711,500
20.	Additional IGP CTD Lahore	2019-20	44713	Irregular purchases of store without immediate requirement	8,214,452
21.	DPO Sargodha	2019-20	41873	Irregular purchases of store without immediate requirement	5,537,807
22.	DPO Rajanpur	2018-19	34594	Irregular purchases of store without immediate requirement	3,526,818
23.	DPO Chakwal	2018-19	38626	Irregular purchases of store without immediate requirement	3,068,100
24.	CPO Gujranwala	2019-20	42596	Irregular purchases of store without immediate requirement	2,852,604
25.	CPO Faisalabad	2019-20	40965	Irregular purchases of store without immediate requirement	1,752,300
26.	DPO Shaikhopura	2019-20	42987	Irregular purchases of store without immediate requirement	1,670,524
27.	DPO Gujrat	2018-19	34015	Irregular purchases of store without immediate requirement	1,473,981
28.	DPO Shaikhopura	2019-20	42964	Irregular purchases of store	1,421,245

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				without immediate requirement	
29.	DPO Pak Pattansharif	2017-19	35149	Irregular purchases of store without immediate requirement	1,348,950
30.	Superintendent Central Jail KotLakhpat, Lahore	2018-20	44002	Irregular purchases of store without immediate requirement	748,000
31.	Superintendent of Police Dolphin Squad, Lahore	2018-20	42759	Irregular purchases of store without immediate requirement	6,697,151
32.	DPO Sargodha	2019-20	41856	Irregular purchases of store without immediate requirement	429,740
33.	Superintendent of Police, Dolphin Squad, Lahore	2018-20	42766	Irregular purchases of store without immediate requirement	-
34.	Inspector General Police/AIG Logistics, Lahore	2019-20	45493	Unauthorized expenditure on electricity charges of street lights without approval of Finance Department	301,395
35.	Punjab Safe Cities Authority, Lahore	2019-20	43013	Non recovery of damages of optical fiber cables from authorities	43,207,605
36.	DPO Jhang	2019-20	41362	Non recovery of credit sale of POL by petrol pump running under the administrative control of DPO	7,825,118
37.	City Police Officer (CPO), Faisalabad	2019-20	40967	Non recovery of credit sale of POL by petrol pump running under the administrative control of DPO	2,502,838
38.	District Police Officer, Sargodha	2019-20	41881	Non recovery of credit sale of POL by petrol pump running under the administrative control of DPO	956,620
39.	Superintendent Central Jail Rawalpindi	2018-20	43091	Non-recovery of cost of jail manufactured articles	6,298,597
40.	Superintendent Central Jail Kot-Lakhpat Lahore	2018-20	43991	Non-recovery of cost of jail manufactured articles	3,493,315
41.	Punjab Safe Cities Authority, Lahore	2019-20	43016	Non-collection & deposit of bus passes fee	8,112,000
42.	District Jail, Lahore	2018-20	41695	Non collection/recovery of utility charges	678,100
43.	Superintendent Central Jail Kot-Lakhpat Lahore	2018-20	43992	Non collection/recovery of utility charges	305,500
44.	Superintendent Central Jail Rawalpindi	2018-20	43098	Non collection/recovery of utility charges	247,000
45.	City Police Officer, Multan	2019-20	42196	Loss due to theft of Government vehicles	400,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
46.	Addl. IGP, CTD, Lahore	2019-20	44719	Loss due to theft of Government vehicles	93,000
47.	Secretary Govt. Of Punjab Home Department	2018-20	41666	Non reconciliation of Govt. receipts	3,489,930,376
48.	District Police Officer, Sahiwal	2017-20	40889	Non reconciliation of Govt. receipts	3,648,350
49.	DIG Police (Operation) Lahore	2018-20	40813	Irregular expenditure on rent of building	29,708,350
50.	DIG Special Protection Unit (SPU), Lahore	2019-20	46389	Irregular expenditure on rent of building	7,077,100
51.	DPO Sialkot	2019-20	47090	Irregular expenditure on rent of building	4,090,383
52.	CPO Gujranwala	2019-20	42586	Irregular expenditure on rent of building	3,742,883
53.	CPO Multan	2019-20	42165	Irregular expenditure on rent of building	2,034,963
54.	DIG Investigation, Lahore	2019-20	46388	Irregular expenditure on rent of building	1,298,800
55.	DPO Rajanpur	2016-18	47257	Irregular expenditure on rent of building	1,114,370
56.	DPO Sahiwal	2017-20	40886	Irregular expenditure on rent of building	1,092,716
57.	City Police Officer (CPO), Faisalabad	2019-20	45173	Irregular expenditure on rent of building	1,015,100
58.	DPO, Attock	2019-20	45156	Irregular expenditure on rent of building	700,250
59.	DPO Sargodha	2019-20	41858	Irregular expenditure on rent of building	641,643
60.	District Police Officer, Sheikhupura	2019-20	42986	Irregular expenditure on rent of building	536,540
61.	DPO Jhang	2019-20	41370	Irregular expenditure on rent of building	450,142
62.	DPO Vehari	2019-20	47079	Irregular expenditure on rent of building	424,800
63.	DPO Kasur	2019-20	44345	Irregular expenditure on rent of building	405,000
64.	Addl. IGP, CTD, Lahore	2019-20	44709	Irregular expenditure on rent of building	230,850
65.	Chief Traffic Officer Lahore	2018-19	39424	Irregular expenditure on rent of building	119,814
66.	DPO, Sargodha	2019-20	41855	Loss to Government not got written off	2,000,000
67.	DIG (Operations), Lahore	2018-20	45170	Loss to Government not got written off	1,800,000
68.	SP, Police Response Unit, Lahore	2019-20	44723	Loss to Government not got written off	1,500,000
69.	CPO, Faisalabad	2019-20	45174	Loss to Government not got written off	800,000
70.	CPO, Gujranwala	2019-20	42599	Loss to Government not got	800,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				written off	
71.	District Jail Lahore	2018-20	46479	Irregular payment of leave encashment of LPR	2,313,538
72.	DPO Jhang	2019-20	41377	Irregular payment of taxes	456,025
73.	DPO Gujrat	2019-20	42632	Irregular payment of taxes	237,386
74.	District Jail, Lahore	2018-20	41698	Irregular payment of taxes	66,000
75.	District Jail Faisalabad	2018-20	47111	Irregular payment of taxes	70,000
76.	Punjab Forensic Science Agency, Lahore	2019-20	42954	Loss to public exchequer due to non	600,000
77.	DPO, Sialkot	2019-20	44136	Loss to public exchequer due to non	-
78.	CPO, Gujranwala	2019-20	42603	Loss to public exchequer due to non	-
79.	CPO, Gujranwala	2018-19	39382	Loss to public exchequer due to non	-
80.	Forensic Science Agency, Lahore	2019-20	42948	Irregular drawal of TA/DA for foreign trips	1,074,096
81.	Punjab Safe Cities Authority, Lahore	2019-20	43001	Irregular expenditure on payment of health insurance bill after expiry of agreement	748,216
82.	Inspector General Police /AIG Logistics, Lahore	2019-20	45524	Irregular payment of General Sales Tax without obtaining Sales Tax invoices	318.085 million
83.	CPO Gujranwala	2018-19	39390	Misappropriation in POL and repair of vehicles	33,400,856
84.	Police School of Intelligence, Chung, Lahore	2016-18	32443	Misappropriation in POL and repair of vehicles	1,601,290
85.	DPO Rajanpur	2016-18	47250	Misappropriation in POL and repair of vehicles	785,200
86.	SSP Telecommunication, Lahore	2018-20	42920	Misappropriation in POL and repair of vehicles	140,779
87.	CPO Gujranwala	2018-19	39376	Misappropriation in POL and repair of vehicles	764,250
88.	DPO Rajanpur	2016-18	47249	Misappropriation in POL and repair of vehicles	299,294
89.	DPO Vehari	2016-17	31898	Irregular drawl of pay and allowances of employees against single buckle number	7,518,863
90.	DPO Vehari	2016-17	31885	Irregular drawl of pay and allowances of employees against single buckle number	-
91.	Additional IGP Punjab (CTD) Lahore	2017-19	39351	Likely misappropriation of stores	3.77 m
92.	DPO, Jhang	2019-20	41355	Non-deposit of receipt realized from traffic driving school	599,000
93.	PSCA, Lahore.	2019-20	43017	Irregular expenditure on payments of market-based salaries	562.51 m

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
94.	CPO Gujranwala	2019-20	42600	Irregular and doubtful payments of pay and allowances against old ID Cards	373,872,627
95.	CPO Faisalabad	2019-20	41382	Irregular and doubtful payments of pay and allowances against old ID Cards	55,258,070
96.	District Jail Lahore	2018-20	41701	Irregular and doubtful payments of pay and allowances against old ID Cards	20,034,700
97.	PSCA, Lahore.	2019-20	***43018***	Non-transparent/irregular expenditure on payment of salaries of PCOs	339.73 m
98.	City Police Officer Gujranwala	2019-20	42593	Dubious payment to PQRs	15,563,800
99.	DPO Bahawalpur	2017-19	33811	Dubious payment to PQRs	15,198,790
100.	DPO Gujrat	2018-19	34016	Dubious payment to PQRs	14,316,900
101.	DPO Jhang	2018-19	32775	Dubious payment to PQRs	11,318,135
102.	CPO Faisalabad	2018-19	32939	Dubious payment to PQRs	7,312,000
103.	DPO Sargodha	2019-20	41874	Dubious payment to PQRs	6,576,000
104.	DPO Chaniot	2016-18	31262	Dubious payment to PQRs	6,165,500
105.	DPO Narowal	2018-19	35163	Dubious payment to PQRs	3,704,000
106.	DPO Chaniot	2018-19	36972	Dubious payment to PQRs	3,696,500
107.	DPO Gujrat	2019-20	42618	Dubious payment to PQRs	3,274,000
108.	DPO Jhang	2019-20	41359	Dubious payment to PQRs	3,016,000
109.	DPO Shaikhupura	2019-20	42969	Dubious payment to PQRs	1,099,000
110.	City Police Officer Faisalabad	2019-20	40971	Dubious payment to PQRs	5,981,000
111.	DPO Shaikhopura	2018-19	35342	Dubious payment to PQRs	4,406,500
112.	DPO Chakwal	2018-19	38653	Dubious payment to PQRs	3,732,880
113.	DPO Jhelum	2017-19	36174	Dubious payment to PQRs	3,183,750
114.	DPO Jhang	2019-20	41375	Dubious payment to PQRs	535,000
115.	DPO Gujrat	2019-20	42637	Dubious payment to PQRs	500,000
116.	DPO Gujrat	2019-20	42638	Dubious payment to PQRs	480,000
117.	DPO Jhang	2019-20	41363	Dubious payment to PQRs	322,000
118.	DPO Attock	2019-20	45163	Dubious payment to PQRs	306,050
119.	PSCA, Lahore.	2019-20	42991	Unlawful payment of lumpsum Pay Package	40.38 m
120.	DPO Sargodha	2019-20	41861	Irregular payment of cash reward	4,534,000
121.	IGP/AIG, Logistics, Lahore	2019-20	45520	Irregular payment of cash reward	16,301,500
122.	CPO Multan	2019-20	42199	Irregular payment of cash reward	4,398,750
123.	City Police Officer Faisalabad	2019-20	40972	Irregular payment of cash reward	4,324,000
124.	City Police Officer	2019-20	42595	Irregular payment of cash	4,113,990

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala			reward	
125.	DPO Shaikhupura	2019-20	42979	Irregular payment of cash reward	1,934,000
126.	Additional IGP CTD Lahore	2017-19	39355	Irregular payment of cash reward	1,607,500
127.	DPO Rajanpur	2016-18	47246	Irregular payment of cash reward	1,295,600
128.	DPO Kasur	2019-20	46400	Irregular payment of cash reward	480,000
129.	DPO Vehari	2019-20	43063	Irregular payment of cash reward	377,500
130.	DPO Jhang	2018-20	41365	Irregular payment against unknown posts or the posts not available in the sanctioned budget	11,568,000
131.	DPO Sialkot	2019-20	47098	Irregular payment against unknown posts or the posts not available in the sanctioned budget	6,468,000
132.	Secretary Home, Lahore	2018-20	41662	Irregular payment against unknown posts or the posts not available in the sanctioned budget	3,102,000
133.	Inspector General Police/AIG Logistics, Lahore.	2019-20	45513	Irregular payment of lump sum pay package	Rs.11.72 m
134.	DPO Rajanpur	2016-18	47251	Irregular appointment of contingent paid staff	1,259,000
135.	Secretary Home,Lahore	2018-20	41680	Irregular appointment of contingent paid staff	1,213,249
136.	Additional IGP CTD Lahore	2017-19	39363	Irregular Purchase of Tyres	11,734,000
137.	CPO Gujranwala	2018-19	39386	Irregular Purchase of Tyres	3,867,468
138.	DPO Shaikhopura	2019-20	42977	Irregular Purchase of Tyres	3,159,000
139.	DPO Rajanpur	2016-18	47255	Irregular Purchase of Tyres	2,881,448
140.	DPO Vehari	2019-20	47081	Irregular Purchase of Tyres	542,111
141.	DPO Sialkot	2019-20	47101	Irregular Purchase of Tyres	140,140
142.	DPO Gujrat	2019-20	42616	Irregular expenditure on printing	1,420,292
143.	Additional IGP, Special Branch, Lahore	2019-20	45144	Irregular expenditure on printing	799,630
144.	Punjab Forensic Authority, Lahore	2019-20	42959	Irregular expenditure/ non-preparation of budget in accordance with Chart of Accounts and expenditure without pre-audit	2397,844,166
145.	Punjab Safe Cities Authority	2019-20	43010	Irregular expenditure/ non-preparation of budget in accordance with Chart of Accounts and expenditure	1,543,204,128

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				without pre-audit	
146.	Punjab Safe Cities Authority	2019-20	43028	Irregular expenditure/ non-preparation of budget in accordance with Chart of Accounts and expenditure without pre-audit	-
147.	DIG Special Protection Unit (SPU) Punjab, Lahore	2019-20	44026	Lapse of funds due to non-surrendering of savings	1,239,200,291
148.	Punjab Safe Cities Authority	2019-20	42996	Lapse of funds due to non-surrendering of savings	1,079,512,960
149.	DPO Rajanpur	2016-18	47244	Lapse of funds due to non-surrendering of savings	326,621,739
150.	Superintendent of Dolphin Police Lahore	2018-20	42764	Lapse of funds due to non-surrendering of savings	170,702,068
151.	Secretary, Home, Pb. Lahore	2018-20	47086	Lapse of funds due to non-surrendering of savings	144,792,128
152.	DIG Police (Operation) Lahore	2018-20	40818	Lapse of funds due to non-surrendering of savings	69,785,499
153.	DIG Investigation, Lahore	2019-20	43120	Lapse of funds due to non-surrendering of savings	74,400,313
154.	Superintendent of Police, Police Response Unit (PRU) Lahore	2019-20	41452	Lapse of funds due to non-surrendering of savings	33,330,719
155.	City Police Officer Gujranwala	2019-20	42606	Lapse of funds due to non-surrendering of savings	28,706,097
156.	CPO Faisalabad	2019-20	45175	Lapse of funds due to non-surrendering of savings	21,970,695
157.	Additional IGP CTD Lahore	2017-19	39359	Lapse of funds due to non-surrendering of savings	20,697,711
158.	IGP/AIG, Logistics, Lahore	2019-20	45484	Lapse of funds due to non-surrendering of savings	17,970,273
159.	DPO Sahiwal	2017-20	40874	Lapse of funds due to non-surrendering of savings	17,063,422
160.	DPO Attock	2019-20	45147	Lapse of funds due to non-surrendering of savings	8,962,756
161.	Punjab Forensic Science Agency, Lahore	2019-20	42960	Lapse of funds due to non-surrendering of savings	8,863,362
162.	DPO Kasur	2019-20	44340	Lapse of funds due to non-surrendering of savings	7,924,289
163.	DPO Gujrat	2019-20	46407	Lapse of funds due to non-surrendering of savings	7,074,058
164.	DPO Okara	2019-20	43141	Lapse of funds due to non-surrendering of savings	6,308,464
165.	DPO Vehari	2019-20	43061	Lapse of funds due to non-surrendering of savings	6,535,110
166.	Punjab Safe Cities Authority Lahore	2019-20	43026	Lapse of funds due to non-surrendering of savings	4,457,872
167.	CTO Lahore	2019-20	42663	Lapse of funds due to non-surrendering of savings	4,325,585
168.	City Police Officer	2018-19	39393	Lapse of funds due to non-	3,683,260

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala			surrendering of savings	
169.	Superintendent District Jail Faisalabad	2018-20	42782	Lapse of funds due to non-surrendering of savings	1,095,458
170.	Additional IGP CTD, Lahore	2017-19	39358	Payments drawn from treasury and government receipts not accounted for in cash book	709,857,680
171.	CPO Gujranwala	2018-19	39395	Payments drawn from treasury and government receipts not accounted for in cash book	8,175,267
172.	DPO Sahiwal	2014-17	31916	Payments drawn from treasury and government receipts not accounted for in cash book	5,547,525
173.	DPO Sialkot	2019-20	47096	Payments drawn from treasury and government receipts not accounted for in cash book	5,392,915
174.	CPO Gujranwala	2018-19	39391	Payments drawn from treasury and government receipts not accounted for in cash book	5,361,957
175.	CPO Gujranwala	2018-19	39369	Excess expenditure over and above budget allocation	239,047,316
176.	DIG (SPU) Punjab, Lahore	2019-20	44025	Excess expenditure over and above budget allocation	226,823,108
177.	DIG Police (Operations) Lahore	2018-20	40798	Excess expenditure over and above budget allocation	38,352,033
178.	CPO Gujranwala	2019-20	42605	Excess expenditure over and above budget allocation	34,065,978
179.	DPO Vehari	2019-20	43062	Excess expenditure over and above budget allocation	32,526,046
180.	DIG Investigation Lahore	2019-20	43119	Excess expenditure over and above budget allocation	26,465,984
181.	Superintendent of Dolphin Police	2018-20	42765	Excess expenditure over and above budget allocation	21,121,278
182.	CTO Lahore	2019-20	42657	Excess expenditure over and above budget allocation	15,796,320
183.	DPO Gujrat	2019-20	46405	Excess expenditure over and above budget allocation	15,473,324
184.	DPO, Jhang	2019-20	46525	Excess expenditure over and above budget allocation	13,825,829
185.	City Police Officer Faisalabad	2019-20	45176	Excess expenditure over and above budget allocation	13,774,672
186.	DPO Rajanpur	2016-18	47242	Excess expenditure over and above budget allocation	11,601,537
187.	DPO Sahiwal	2017-20	40869	Excess expenditure over and above budget allocation	11,526,759
188.	DPO Okara	2019-20	43142	Excess expenditure over and	8,192,848

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				above budget allocation	
189.	DPO Kasur	2019-20	44341	Excess expenditure over and above budget allocation	8,188,678
190.	DPO, Sargodha	2019-20	46527	Excess expenditure over and above budget allocation	7,137,749
191.	Additional IGP Special Branch Lahore	2019-20	45141	Excess expenditure over and above budget allocation	5,783,851
192.	Additional IGP CTD Lahore	2017-19	39357	Excess expenditure over and above budget allocation	5,762,637
193.	Additional IGP CTD Lahore	2019-20	44716	Excess expenditure over and above budget allocation	3,270,413
194.	SSP Tele Punjab, Lahore	2018-20	47102	Excess expenditure over and above budget allocation	2,532,006
195.	Superintendent District Jail Faisalabad	2018-20	42783	Excess expenditure over and above budget allocation	926,986
196.	DPO Attock	2019-20	45165	Excess expenditure over and above budget allocation	268,381
197.	IGP/AIG, Logistics, Lahore	2019-20	45497	Excess expenditure over and above budget allocation	36,006
198.	City Police Officer Gujranwala	2018-19	39394	Unjustified payment of pending liabilities	57,113,688
199.	IGP/AIG, Logistics, Lahore	2019-20	45483	Unjustified payment of pending liabilities	37,681,514
200.	DIG Police (Operation), Lahore	2018-20	41386	Unjustified payment of pending liabilities	23,777,497
201.	Superintendent District Jail Faisalabad	2018-20	42771	Unjustified payment of pending liabilities	10,643,757
202.	Punjab Safe Cities Authority	2019-20	43023	Unjustified payment of pending liabilities	5,092,411
203.	Additional Inspector General Punjab, CTD, Lahore	2019-20	44715	Unjustified payment of pending liabilities	4,742,276
204.	DIG Police (Operation), Lahore	2018-20	41384	Unjustified payment of pending liabilities	3,335,099
205.	Additional Inspector General Punjab, CTD, Lahore	2017-19	39361	Unjustified payment of pending liabilities	2,943,589
206.	IGP/AIG, Logistics, Lahore	2019-20	45525	Unjustified payment of pending liabilities	2,600,000
207.	DPO Gujrat	2019-20	42617	Unjustified payment of pending liabilities	357,350
208.	Secretary Home Department	2018-20	41679	Unjustified payment of pending liabilities	310,000
209.	IGP/AIG Logistic, Lahore	2019-20	45523	Copy of contract not furnished to NAB	2,879,185,880
210.	Punjab Safe Cities Authority	2019-20	43027	Copy of contract not furnished to NAB	133,383,658
211.	DPO Rajanpur	2016-18	47238	Non deposit of amount deducted from the employees and non-refund of	22,500,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				undisbursed amount into Government Treasury	
212.	DPO Rajanpur	2016-18	47241	Non deposit of amount deducted from the employees and non-refund of undisbursed amount into Government Treasury	13,800,000
213.	Punjab Forensic Science Agency, Lahore	2019-20	42940	Non deposit of amount deducted from the employees and non-refund of undisbursed amount into Government Treasury	12,733,081
214.	DIG Special Protection Unit (SPU) Punjab, Lahore	2019-20	44024	Non deposit of amount deducted from the employees and non-refund of undisbursed amount into Government Treasury	2,692,444
215.	SSP Telecommunication Punjab Lahore	2018-20	42921	Non deposit of amount deducted from the employees and non-refund of undisbursed amount into Government Treasury	2,549,000
216.	DIG Special Protection Unit (SPU) Punjab, Lahore	2019-20	44020	Unauthorized use of government vehicle	6,921,700
217.	CPO Multan	2019-20	42172	Unauthorized use of government vehicle	2,300,815
218.	DPO Gujrat	2019-20	42607	Unauthorized use of government vehicle	1,159,547
219.	DPO Okara	2019-20	43131	Unauthorized use of government vehicle	980,625
220.	DPO Vehari	2019-20	43050	Unauthorized use of government vehicle	953,300
221.	DPO Gujrat	2019-20	42608	Unauthorized use of government vehicle	535,789
222.	CTO Lahore	2019-20	42659	Unauthorized use of government vehicle	334,500
223.	DPO Sargodha	2019-20	41877	Unauthorized use of government vehicle	272,700
224.	DPO Shaikhopura	2019-20	42983	Unauthorized use of government vehicle	-
225.	PSCA, Lahore.	2019-20	43021	Irregular and wasteful expenditure due to carrying out Insurance of government vehicles	3.14 m
226.	PSCA, Lahore.	2019-20	43029	Non-framing of Rules	-
227.	DPO, Sheikhupura	2019-20	42963	Non-disposal of unclaimed vehicles taken into custody under Section-550	50,550,000
228.	CPO Faisalabad	2019-20	40966	Non-disposal of unclaimed vehicles taken into custody	38,160,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				under Section-550	
229.	DPO Attock	2019-20	45146	Non-disposal of unclaimed vehicles taken into custody under Section-550	19,350,000
230.	DPO, Okara	2019-20	43127	Non-disposal of unclaimed vehicles taken into custody under Section-550	10,000,000
231.	DPO Jhang	2019-20	46526	Non-disposal of unclaimed vehicles taken into custody under Section-550	5,900,000
232.	Punjab Safe Cities Authority	2019-20	42995	Non recovery of traffic fine	530,954,450
233.	District Police Officer, Sahiwal	2017-20	40892	Non recovery of traffic fine	4,644,892
234.	DPO Jhang	2019-20	41364	Non recovery of traffic fine	449,750
235.	DPO Gujrat	2019-20	42628	Non recovery of traffic fine	178,650
236.	Chief Traffic Officer Lahore	2018-19	39407	Non-finalization of court references resulting into non-recovery of traffic fine	186,098,700
237.	Chief Traffic Officer, Lahore	2019-20	42640	Non-finalization of court references resulting into non-recovery of traffic fine	184,320,850
238.	District Police Officer, Vehari	2019-20	43036	Non-finalization of court references resulting into non-recovery of traffic fine	2,537,500
239.	DPO, Okara	2019-20	44720	Non-finalization of court references resulting into non-recovery of traffic fine	2,315,150
240.	District Jail, Lahore	2018-20	41697	Non deposit of income into treasury	29,480,000
241.	Superintendent Central Jail Kot-Lakhpat Lahore	2018-20	43989	Non deposit of income into treasury	28,375,000
242.	Superintendent District Jail Faisalabad	2018-20	42770	Non deposit of income into treasury	11,520,000
243.	Punjab Safe Cities Authority	2019-20	43019	Non deposit of income into treasury	2,400,000
244.	Punjab Safe Cities Authority	2019-20	43025	Non deposit of income into treasury	114,000
245.	DPO, Attock	2019-20	45154	Non recovery of police guard charges	24,461,233
246.	DPO, Sargodha	2019-20	41879	Non recovery of police guard charges	17,876,006
247.	DPO Rajanpur	2016-18	47248	Non recovery of Police guard charges	12,021,264
248.	CPO, Faisalabad	2019-20	40955	Non recovery of police guard charges	10,728,939
249.	DPO Jhang	2019-20	41358	Non recovery of police guard charges	9,862,000
250.	DPO, Sahiwal	2017-20	40887	Non recovery of police guard charges	7,456,500

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
251.	DPO Gujrat	2019-20	42625	Non recovery of police guard charges	7,310,640
252.	CPO, Gujranwala	2018-19	39396	Non recovery of police guard charges	7,041,649
253.	DPO, Sialkot	2019-20	44132	Non recovery of police guard charges	5,392,915
254.	DPO, Okara	2019-20	43121	Non recovery of police guard charges	5,132,144
255.	DPO, Sheikhupura	2019-20	42990	Non recovery of police guard charges	3,114,277
256.	CPO, Gujranwala	2019-20	42585	Non recovery of police guard charges	2,823,309
257.	CPO, Multan	2019-20	42168	Non recovery of police guard charges	1,236,513
258.	Superintendent District Jail Faisalabad	2018-20	42773	Non recovery of penal rent from unauthorized occupants of Govt. residences	10,061,960
259.	Superintendent Central Jail Kot-Lakhpat Lahore	2018-20	43995	Non recovery of penal rent from unauthorized occupants of Govt. residences	1,523,784
260.	I.G Prisons Lahore	2017-20	42256	Non recovery of penal rent from unauthorized occupants of Govt. residences	4,783,503
261.	DIG of Police (Operation), Lahore	2018-20	40819	Inadmissible payment of service charges on PSO Fleet Cards	7,743,473
262.	DIG Investigation Lahore	2019-20	46387	Inadmissible payment of service charges on PSO Fleet Cards	3,212,899
263.	SP Dolphin Squad, Lahore	2018-20	42761	Inadmissible payment of service charges on PSO Fleet Cards	2,800,366
264.	DIG Special Protection Unit (SPU), Punjab	2019-20	44022	Inadmissible payment of service charges on PSO Fleet Cards	600,407
265.	DIG Investigation, Lahore	2019-20	43118	Inadmissible payment of service charges on PSO Fleet Cards	142,586
266.	PSCA, Lahore.	2019-20	43004	Unlawful payment of project allowance to attached employees	11.44 m
267.	City Police Officer (CPO), Gujranwala	2018-19	39370	Income generated from rent of shops not deposited into Govt. Treasury	4,579,657
268.	C.T.O, Lahore	2019-20	42639	Non recovery of pension against the re-instated employee	1,763,442
269.	DPO Vehari	2019-20	43042	Outstanding recovery from contractors	1,090,800
270.	Superintendent of Dolphin	2018-20	42763	Recovery of cell phones who	800,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Police, Lahore			transferred from Dolphin Squad	
271.	DPO, Okara	2019-20	43136	Less deposit of TCS charges collected on account of Driving Licenses	150,480
272.	Secretary Govt. Of Punjab Home Department	2018-20	41658	Unauthorized payment of maintenance charges of building & furniture of rented building	237,258
273.	CTO Lahore	2019-20	47115	Non deposit of CDRs into bank account	4,140,000
274.	CPO, Gujranwala	2018-19	39373	Income generated from Police Musical Band not deposited into Govt. Treasury	1,963,840
275.	DPO Jhang	2019-20	41360	Non deposit of profit earned on sale of POL due to rate difference into Police Welfare A/c.	647,160
276.	DPO, Sargodha	2019-20	41880	Non recovery of loan granted to employees out of accounts of Police Welfare Petrol Pump	531,500
277.	CPO, Gujranwala	2018-19	39389	Use of POL without entering into formal contract/agreement along with unlawful payment of Service charges on POL Fleet Cards	177,620,083
278.	Counter Terrorism Punjab Lahore	2017-19	39354	Use of POL without entering into formal contract/agreement alongwith unlawful payment of Service charges on POL Fleet Cards	118,565,813
279.	DPO, Okara	2019-20	46394	Use of POL without entering into formal contract/agreement along with unlawful payment of Service charges on POL Fleet Cards	75,855,161
280.	DPO, Vehari	2019-20	43059	Use of POL without entering into formal contract/agreement along with unlawful payment of Service charges on POL Fleet Cards	70,805,333
281.	DPO Sialkot	2019-20	47091	Use of POL without entering into formal contract/agreement	69,890,106
282.	DPO Rajanpur	2016-18	47239	Irregular expenditure on secret services	22,862,200

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
283.	CPO Gujranwala	2018-19	39367	Irregular expenditure on secret services	3,950,000
284.	Secretary Govt. of Punjab Home Department	2018-20	41676	Loss to public exchequer due to unauthorized use of Govt. vehicles	1,020,000
285.	DPO, Jhang	2019-20	41373	Loss to public exchequer due to unauthorized use of Govt. vehicles	111,492
286.	SSP telecommunication Punjab Lahore	2018-20	42925	Loss to public exchequer due to unauthorized use of Govt. vehicles	962,435
287.	CPO, Faisalabad	2019-20	41379	Non conducting of physical verification of stores and stock	-
288.	DPO, Okara	2019-20	46399	Non conducting of physical verification of stores and stock	-
289.	Superintendent of Police, Police Response Unit, Lahore	2019-20	46386	Non conducting of physical verification of stores and stock	-
290.	DPO, Sargodha	2019-20	46530	Non conducting of physical verification of stores and stock	-
291.	DPO, Sheikhupura	2019-20	46534	Non conducting of physical verification of stores and stock	-
292.	Punjab Safe Cities Authority	2019-20	47121	Non conducting of physical verification of stores and stock	-
293.	IG Prisons Lahore	2017-20	47119	Non conducting of physical verification of stores and stock	-
294.	District Jail Faisalabad	2018-20	47110	Non conducting of physical verification of stores and stock	-
295.	SSP Telecommunication Punjab Lahore	2018-20	47105	Non conducting of physical verification of stores and stock	-
296.	DPO Sialkot	2019-20	47100	Non conducting of physical verification of stores and stock	-
297.	Additional IGP Special Branch Lahore	2019-20	47089	Non conducting of physical verification of stores and stock	-
298.	Additional IGP CTD Punjab, Lahore	2019-20	47084	Non conducting of physical verification of stores and stock	-
299.	DPO Vehari	2019-20	47082	Non conducting of physical verification of stores and stock	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
300.	CPO, Faisalabad	2019-20	41380	Non maintenance of fixed asset register	-
301.	DIG (SPU), Lahore	2019-20	46391	Non maintenance of fixed asset register	-
302.	DPO, Sargodha	2019-20	46529	Non maintenance of fixed asset register	-
303.	DPO, Sheikhupura	2019-20	46533	Non maintenance of fixed asset register	-
304.	SSP (Tele), Lahore	2018-20	42930	Non maintenance of fixed asset register	-
305.	Punjab Forensic Science Authority Lahore	2019-20	47116	Non maintenance of fixed asset register	-
306.	Punjab Safe Cities Authority	2019-20	47120	Non maintenance of fixed asset register	-
307.	Punjab Safe Cities Authority	2019-20	47122	Non maintenance of fixed asset register	-
308.	IG Prisons Lahore	2017-20	47118	Non maintenance of fixed asset register	-
309.	CPO Gujranwala	2019-20	47117	Non maintenance of fixed asset register	-
310.	CTO Lahore	2019-20	47114	Non maintenance of fixed asset register	-
311.	SP Dolphin Squad Lahore	2018-20	47106	Non maintenance of fixed asset register	-
312.	Additional IGP Special Branch Lahore	2019-20	47087	Non maintenance of fixed asset register	-
313.	Additional IGP CTD Lahore	2019-20	47083	Non maintenance of fixed asset register	-
314.	AIG, Logistics, Lahore	2019-20	45499	Non maintenance of fixed asset register	-
315.	SSP (Tele), Lahore	2018-20	42928	Non maintenance of fixed asset register	-
316.	DIG, Investigation, Lahore.	2019-20	43112	Encroachment of land of Police Department valuing millions of rupees by unauthorized occupants	-
317.	Punjab Safe Cities Authority	2019-20	43006	Advance drawl of POL without approval of Finance Department	24.70 m
318.	DIG, Investigation, Lahore.	2019-20	43109	Irregular expenditure on purchase of lubricants (non-fuel item) through Corporate Cards-	5.079 m
319.	IG Prisons Lahore	2017-20	42251	Irregular execution of contracts of dietary items	710,810,440
320.	IG Prisons Lahore	2017-20	42250	Irregular execution of contracts of dietary items	611,537,850
321.	IG Prisons Lahore	2017-20	42249	Irregular execution of	571,735,874

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				contracts of dietary items	
322.	IG Prisons, Lahore	2017-20	42253	Irregular execution of contracts of milk and tea leaves	149,891,846
323.	IG Prisons, Lahore	2017-20	42252	Irregular execution of contracts of milk cooking oil and tea leaves	149,701,906
324.	IG Prisons, Lahore	2017-20	42254	Irregular execution of contracts of milk and tea leaves	148,921,530
325.	IG Prisons Lahore	2017-20	42246	Irregular execution of contracts of uniform and raw material items	60,482,680
326.	IG Prisons Lahore	2017-20	42248	Annual requirement was not advertised in advance on the PPRA website	57,133,572
327.	IG Prisons Lahore	2017-20	42247	Irregular execution of contracts of uniform and raw material items	13,946,181
328.	IG Prisons Lahore	2017-20	42259	Irregular expenditure on computer stationary items	3,614,306
329.	IG Prisons Lahore	2017-20	42258	Irregular expenditure on stationary items	3,317,763
330.	IGP/AIG Logistics, Lahore	2019-20	45500	Purchase of pedestal fan at higher rates	24,300
331.	DPO, Vehari.	2019-20	43031	Loss due to illegal encroachment of government property	280.00 m
332.	SSP Telecommunication Punjab, Lahore	2018-20	47103	Loss to public exchequer due to non-supply of store items	241,960
333.	District Police Officer, Vehari	2019-20	43057	Non return of old uniform articles to Wardigodown	1,416,000
334.	District Jail Faisalabad	2018-20	47112	Non deduction of 1/5th GST	1,114,436
335.	Chief Traffic Officer, Lahore	2018-19	39413	Payment drawn through forged/ fabricated bills	613,998
336.	Additional IGP CTD, Lahore	2019-20	44707	payments to be made to the vendor /firms were drawn in the name of DDO	280,487,687
337.	City Police Officer Gujranwala	2019-20	42592	Encashment of LPR and financial assistance funds drawn in the name of DDO	50,058,637
338.	CPO Gujranwala	2019-20	42588	Payment to Shaheed drawn in favour of DDO	35,000,000
339.	Punjab Safe Cities Authority	2019-20	43002	Salaries were not paid through bank account of the employees and drawn in the name of DDO	28,492,493
340.	Secretary Home Department	2018-20	41663	payments to be made to the vendor /firms were drawn in the name of DDO	27,236,184

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
341.	DPO Sialkot	2019-20	44131	payments to be made to the vendor /firms were drawn in the name of DDO	26,128,957
342.	DPO Gujrat	2019-20	42610	payments to be made to the vendor /firms were drawn in the name of DDO	20,499,579
343.	DPO Sialkot	2019-20	47095	payments to be made to the vendor /firms were drawn in the name of DDO	13,878,280
344.	DPO Sialkot	2019-20	44121	Payment to Shaheed drawn in favour of DDO	1,7500,000
345.	CCPO Lahore	2018-19	37008	Salaries were not paid through bank account of the employees and drawn in the name of DDO	2,713,240
346.	IG Prisons, Lahore	2017-20	42266	Salaries were not paid through bank account of the employees and drawn in the name of DDO	2,414,480
347.	City Police Officer Gujranwala	2018-19	39401	Salaries were not paid through bank account of the employees and drawn in the name of DDO	1,572,199
348.	DPO Sialkot	2019-20	47099	Salary was drawn in favour of DDO	1,285,700
349.	DPO Sialkot	2019-20	47092	TA was drawn in the name of DDO	795,880
350.	DPO Rajanpur	2016-18	47247	Irregular/unauthorized consumption of POL over and above prescribed limit	65,903,600
351.	DPO Rajanpur	2016-18	47252	Irregular/unauthorized consumption of POL over and above prescribed limit	57,961,500
352.	CPO Faisalabad	2019-20	40963	Irregular/unauthorized consumption of POL over and above prescribed limit	53,346,960
353.	DPO Sargodha	2019-20	41851	Irregular/unauthorized consumption of POL over and above prescribed limit	46,334,500
354.	CPO Gujranwala	2019-20	42589	Irregular/unauthorized consumption of POL over and above prescribed limit	37,110,254
355.	DPO Sahiwal	2017-20	40888	Irregular/unauthorized consumption of POL over and above prescribed limit	28,753,300
356.	CPO Multan	2019-20	42191	Irregular/unauthorized consumption of POL over and above prescribed limit	22,350,000
357.	DPO Kasur	2019-20	44335	Irregular/unauthorized consumption of POL over	17,423,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				and above prescribed limit	
358.	Superintendent of Police Dolphin Squad Lahore	2018-20	42762	Irregular/unauthorized consumption of POL over and above prescribed limit	17,279,000
359.	CTO, Lahore	2019-20	42661	Irregular/unauthorized consumption of POL over and above prescribed limit	14,969,400
360.	DIG Investigation, Lahore	2019-20	43113	Irregular/unauthorized consumption of POL over and above prescribed limit	14,128,600
361.	DPO Jhang	2019-20	41367	Irregular/unauthorized consumption of POL over and above prescribed limit	13,364,232
362.	DPO Sialkot	2019-20	44129	Irregular/unauthorized consumption of POL over and above prescribed limit	2,365,700
363.	Punjab Safe City Authorities	2019-20	43020	Irregular/unauthorized consumption of POL over and above prescribed limit	11,457,068
364.	Additional IGP CTD Lahore	2019-20	44704	Irregular/unauthorized consumption of POL over and above prescribed limit	10,260,600
365.	DIG (Operation) Lahore	2018-20	40820	Irregular/unauthorized consumption of POL over and above prescribed limit	10,079,858
366.	DPO Gujrat	2019-20	42622	Irregular/unauthorized consumption of POL over and above prescribed limit	8,060,900
367.	DIG Special Protection Unit (SPU) Punjab, Lahore	2019-20	44012	Irregular/unauthorized consumption of POL over and above prescribed limit	6,984,700
368.	DPO Vehari	2019-20	43038	Irregular/unauthorized consumption of POL over and above prescribed limit	3,971,550
369.	DPO Sheikhupura	2019-20	42981	Irregular/unauthorized consumption of POL over and above prescribed limit	2,005,600
370.	CPO Gujranwala	2018-19	39398	Irregular/unauthorized consumption of POL over and above prescribed limit	2,809,950
371.	Additional IGP Special Branch, Lahore	2019-20	45140	Irregular/unauthorized consumption of POL over and above prescribed limit	1,463,720
372.	DPO Vehari	2019-20	43046	Irregular/unauthorized consumption of POL over and above prescribed limit	162,745
373.	DPO Okara	2019-20	43137	Irregular/unauthorized consumption of POL over and above prescribed limit	137,750
374.	IGP/AIG, Logistics,	2019-20	45527	I.T. Equipment were	174,760,142

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			purchased from the head of account machinery and equipment.	
375.	IGP/AIG, Logistics, Lahore	2018-19	38488	Purchase of tear gas guns was made out of A03970-others instead of purchase of ammunition	40,390,000
376.	Additional IGP CTD Lahore	2017-19	39366	Irrelevant heads were charged	12,066,153
377.	IGP/AIG, Logistics, Lahore	2018-19	38492	Purchase of sure fire (light) under head A03942 instead of ordinance store –A03954	5,169,940
378.	CPO Faisalabad	2019-20	41381	Purchase of various store articles charged to wrong object head.	4,227,396
379.	Additional IGP CTD Lahore	2017-19	39360	Purchase of various store articles charged to wrong object head.	1,173,626
380.	DPO Okara	2019-20	44722	POL was charged to the head A01151-Pay of other staff, A01202-House rent allowance, A120Q-fixed daily allowance	1,076,222
381.	DPO Vehari	2019-20	43064	PQR payment charged under the head TA instead of Payment to other services rendered.	3,582,900
382.	CTO Lahore	2018-19	39420	Purchase of various store articles charged to wrong object head.	3,280,677
383.	DIG Police(Operation) Lahore	2018-20	40812	Internet charges were paid out of head of account telephone and trunk call charges instead of Head of account Electronic communication.	3,178,272
384.	Secretary Home Govt. of Punjab Lahore	2018-20	41656	Appointment was made as commissioner in Punjab Charity Commission against commission allowance paid out of A.3970- others instead of employee related expenses	3,100,000
385.	Additional IGP Special Branch Lahore	2019-20	45133	The items falls under computer stationery were purchased from the head of account stationery	2,845,572
386.	DPO Okara	2019-20	44721	PQR payments were made under cost center A03805-TA	2,534,000
387.	SSP Telecommunication Punjab Lahore	2018-20	42927	The items falls under computer stationery were	1,364,130

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				purchased from the head of account stationery	
388.	DPO Gujrat	2019-20	42626	The items falls under computer stationery were purchased from the head of account stationery	1,326,901
389.	DPO Rajanpur	2016-18	47245	Computer papers and tonners were purchased out of the head of account stationary instead of computer stationery	1,446,930
390.	DPO Jhang	2019-20	41371	internet charges were paid out of head of account others instead of Head of account Electronic communication. Road barrier were got repaired from others instead of the head of account Road safety.	352,798
391.	DPO Gujrat	2019-20	42621	Off-road vehicles	21,000,000
392.	DPO Rajanpur	2016-18	47240	Burnt vehicles	10,063,000
393.	District Police Officer, Vehari	2019-20	43048	Off-road vehicles & motorcycles	10,000,000
394.	Deputy Inspector General of Police (Operations), Lahore	2018-20	40811	Off-road vehicles	9,500,000
395.	DPO, Okara	2019-20	43135	Off-road vehicles	5,000,000
396.	City Police Officer, Multan	2019-20	42195	Off-road vehicles	5,000,000
397.	Chief Traffic Officer, Lahore	2019-20	42666	Off-road vehicles & motorcycles	3,080,000
398.	DPO Jhang	2019-20	41361	Off-road vehicles & motorcycles	2,960,000
399.	District Police Officer, Sheikhupura	2019-20	42978	Off-road vehicles & motorcycles	2,015,000
400.	SSP Tele. Punjab, Lahore	2018-20	42932	Non auction of canteen	1,500,000
401.	IGP/AIG Logistics Lahore	2019-20	45488	Non auction of spot for ATM	1,340,000
402.	District Police Officer, Vehari	2019-20	43051	Non auction of used mobile oil	916,000
403.	Deputy Inspector General Police (Operation), Lahore	2018-20	40823	Non auction of used mobile oil	746,550
404.	District Police Officer, Vehari	2019-20	43080	Off-road vehicles & motorcycles	650,000
405.	Additional IGP Spl. Br Lahore	2019-20	45138	Off-road vehicles	600,000
406.	City Police Officer, Gujranwala	2018-19	39400	Non auction of canteen	600,000
407.	District Police Officer, Sargodha	2019-20	41882	Off-road motorcycles	500,000
408.	Chief Traffic Officer, Lahore	2019-20	42665	Non auction of canteen	500,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
409.	Punjab Forensic Science Agency, Lahore	2019-20	42952	Non auction of spot for ATM	360,000
410.	DPO Gujrat	2019-20	42635	Non auction of unserviceable items	342,000
411.	Deputy Inspector General of Police (Operations), Lahore	2018-20	40815	Non auction of unserviceable items	336,000
412.	CPO Faisalabad	2019-20	40974	Non auction of spot for ATM	300,000
413.	DPO, Attock	2019-20	45164	Non auction of used mobile oil	294,300
414.	Addl.IGP,CTD Lahore	2019-20	44712	Non auction of unserviceable items	262,000
415.	DPO Attock	2019-20	45166	Off-road/unserviceable vehicles were not auctioned to avoid further deterioration	250,000
416.	Superintendent of Police Response Unit, Lahore	2019-20	41450	Non auction of unserviceable items	206,500
417.	SSP Tele.Punjab, Lahore	2018-20	42923	Non auction of spot for ATM	200,000
418.	Chief Traffic Officer, Lahore	2018-19	39427	Non auction of used mobile oil	114,600
419.	Superintendent Central Jail Rawalpindi	2018-20	43099	Off-road vehicles	100,000
420.	SSP Telecommunication Punjab, Lahore	2018-20	47104	Non auction of condemned /unserviceable articles	100,000
421.	Punjab Forensic Science Agency, Lahore	2019-20	42955	Non recovery of advance tax on auction of canteen	88,200
422.	Additional IGP Special Branch Lahore	2019-20	47088	Non auction of used mobile oil	70,000
423.	DPO Gujrat	2019-20	46404	Non auction of canteen	60,000
424.	DPO Gujrat	2019-20	42624	Non auction of used mobile oil	55,567
425.	District Police Officer, Sargodha	2019-20	41878	Non auction of unserviceable items	-
426.	DPO Okara	2019-20	43139	Non disposal of articles of malkhana	-
427.	CPO, Faisalabad	2019-20	40949	Unauthorized drawl of Special FDA & HRA instead of ordinary rates	23,139,960
428.	DIG (SPU), Punjab	2019-20	44007	Overpayment of Ration All. FDA and Law & Order All. to trainees	11,216,000
429.	DPO Sahiwal	2017-20	40876	Overpayment of Ration All. FDA during training period	8,841,128
430.	C.T.O, Lahore	2019-20	42642	Overpayment of FDA & CA during leave	6,932,570
431.	CPO, Gujranwala	2018-19	39377	Inadmissible payment of pay & allowances	6,878,632
432.	SP Dolphin Squad, Lahore	2018-20	42751	Non recovery of pay & allowances for the period treated as Leave without Pay	6,656,800

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
433.	DIG (SPU), Punjab	2019-20	44009	Overpayment of FDA & CA & Risk All. during leave	6,651,757
434.	CPO, Gujranwala	2019-20	42579	Unauthorized/ overpayment of pay & allowances	6,319,876
435.	DPO, Sargodha	2019-20	41869	Non recovery of HRA & 5% maintenance charges	5,454,530
436.	DIG (SPU), Punjab	2019-20	44010	Non recovery of fine imposed by the competent authority from police personnel.	4,168,303
437.	DIG Investigation, Lahore	2019-20	43102	Overpayment of FDA & CA & Risk All. during leave	4,130,046
438.	DIG (SPU), Punjab	2019-20	44008	Overpayment of pay & allowances	3,987,292
439.	Punjab Safe Cities Authority	2019-20	43003	Unauthorized payment of Special Allowance	3,900,000
440.	CPO, Multan	2019-20	42197	Non recovery of CA from officers/officials provided with Govt. vehicles	3,648,048
441.	DPO, Attock	2019-20	45150	Non recovery of fine imposed by the competent authority from police personnel.	3,602,664
442.	DPO, Sargodha	2019-20	41854	Non recovery of unauthorized payment of pay & allowances	3,554,921
443.	DPO, Sargodha	2019-20	41857	Non recovery of CA from officers/officials provided with Govt. vehicles	3,368,028
444.	DPO, Attock	2019-20	45152	Unauthorized payment of pay & allowances to dismissed staff	3,306,230
445.	DPO Sahiwal	2017-20	40870	Non recovery of unauthorized payment of pay & allowances	3,234,263
446.	SSP (Tele) Punjab Lahore	2018-20	42926	Overpayment of Ration All. &FDA to trainees	3,207,540
447.	CPO, Multan	2019-20	42181	Unauthorized drawl of Special FDA & HRA instead of ordinary rates	3,131,077
448.	DPO, Kasur	2019-20	44337	Overpayment of FDA and Law & Order All. during suspension	3,062,267
449.	DPO, Sheikhupura	2019-20	42973	Overpayment of FDA, Risk All. & PLO All. during suspension	3,052,281
450.	CPO, Multan	2019-20	42188	Overpayment of FDA and Law & Order All. during suspension	3,025,930
451.	DPO, Attock	2019-20	45153	Non recovery of pay & allowances for the period treated as Leave without Pay	2,813,968
452.	C.T.O, Lahore	2019-20	42643	Overpayment of Ration All. & FDA to trainees	2,807,883

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
453.	DPO, Sahiwal	2017-20	40890	Non recovery of FDA, Risk All. & CA during leave and fine imposed by the competent authority from police personnel.	2,723,791
454.	SP Dolphin Squad, Lahore	2018-20	42752	Overpayment of FDA & Risk All. during suspension	2,701,096
455.	DIG (SPU), Punjab	2019-20	44017	Overpayment of SSB	2,678,600
456.	DIG Investigation, Lahore	2019-20	43103	Overpayment of Ration All. FDA and Law & Order All. to trainees	2,673,600
457.	DPO, Vehari	2019-20	43039	Non recovery of CA from officers/officials provided with Govt. vehicles	2,399,292
458.	DPO, Jhang	2019-20	41352	Overpayment of pay & allowances	2,302,251
459.	DIG Investigation, Lahore	2019-20	43105	Overpayment of FDA during suspension	2,096,200
460.	C.T.O, Lahore	2019-20	42645	Non recovery of pay & allowances for the period treated as Leave without Pay	1,971,747
461.	DPO, Okara	2019-20	43122	Overpayment of Ration All. & FDA to trainees	1,883,436
462.	DPO, Sargodha	2019-20	41867	Overpayment of FDA & Risk All. during suspension	1,864,919
463.	DIG Investigation, Lahore	2019-20	43115	Non recovery of pay & allowances for the period treated as Leave without Pay	1,808,395
464.	SP Dolphin Squad, Lahore	2018-20	42753	Overpayment of FDA &CA during leave	1,551,740
465.	DPO, Sheikhupura	2019-20	42970	Non recovery of HRA & 5% maintenance charges	1,545,480
466.	SP Dolphin Squad, Lahore	2018-20	42754	Non recovery of fine imposed by the competent authority from police personnel.	1,535,350
467.	CPO, Faisalabad	2019-20	40951	Unauthorized drawl of Washing All, FDA and Law & Order All.	1,533,773
468.	DPO, Sialkot	2019-20	44125	Overpayment of Ration All. & FDA to trainees	1,516,996
469.	DPO, Vehari	2019-20	43040	Overpayment of Ration All. FDA and Law & Order All. to trainees	1,468,940
470.	DPO, Okara	2019-20	43124	Non recovery of CA from officers/officials provided with Govt. vehicles	1,459,584
471.	DIG Police (Operations), Lahore	2018-20	40822	Overpayment of 02 FDAs	1,374,890
472.	DPO, Kasur	2019-20	44342	Unauthorized payment of Washing All. FDA, and Law	1,330,479

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				& Order All. after death of civil servant	
473.	CPO, Faisalabad	2019-20	40970	Overpayment of FDA & Risk All. during suspension	1,275,590
474.	SSP (Tele) Punjab Lahore	2018-20	42917	Excess drawl of allowances	1,257,577
475.	Chief Traffic Officer, Lahore	2018-19	39417	Non recovery of fine imposed by the competent authority from police personnel.	1,208,230
476.	DPO, Sheikhupura	2019-20	42972	Overpayment of FDA & CA during leave	1,154,276
477.	DPO, Sheikhupura	2019-20	42976	Overpayment of pay & allowances	1,145,426
478.	SP, Police Response Unit, Lahore	2019-20	44725	Non recovery of fine imposed by the competent authority from police personnel.	1,124,400
479.	DPO, Vehari	2019-20	43041	Overpayment of pay &allowances during suspension	1,101,605
480.	Secretary Govt. Of Punjab Home Department	2018-20	41659	Non recovery of CA from officers/officials provided with Govt. vehicles	1,095,000
481.	DPO, Sialkot	2019-20	44124	Overpayment of FDA and Law & Order All. during suspension	1,076,285
482.	DPO, Okara	2019-20	43126	Overpayment of FDA and Law & Order All. during suspension	1,075,635
483.	DPO, Sheikhupura	2019-20	42974	Overpayment of pay & allowances	1,055,155
484.	DPO, Sargodha	2019-20	41864	Overpayment of FDA & CA during leave	986,119
485.	DPO, Jhang	2019-20	41353	Overpayment of Elite Police All.	969,752
486.	DIG Police (Operations), Lahore	2018-20	40816	Overpayment of 02 Ration Allowances	819,259
487.	CPO, Faisalabad	2019-20	40957	Overpayment of pay & allowances	748,760
488.	CPO, Multan	2019-20	42189	Overpayment of pay & allowances	717,411
489.	DPO, Sialkot	2019-20	44127	Overpayment of FDA & CA during leave	699,372
490.	DPO Rajanpur	2016-18	47253	Double payment of ration allowance and non -recovery of fine	694,245
491.	DPO, Sargodha	2019-20	41863	Non recovery of fine imposed by the competent authority from police personnel.	657,161
492.	DPO, Kasur	2019-20	44343	Unauthorized drawl of HRA at special rates i.e. 45%	642,357
493.	Superintendent District Jail	2018-20	42784	Overpayment of pay &	612,213

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Faisalabad			allowances	
494.	DIG Police (Operations), Lahore	2018-20	40817	Inadmissible payment of Constabulary All.	580,769
495.	DPO, Sheikhupura	2019-20	42971	Unauthorized payment of Washing All. FDA, and Law & Order All. after death of civil servant	572,740
496.	DPO Gujrat	2019-20	42619	Non recovery of fine imposed by the competent authority from police personnel.	570,950
497.	CPO, Faisalabad	2019-20	40969	Overpayment of FDA & CA during leave	570,328
498.	DPO, Attock	2019-20	45159	Overpayment of SSB	565,735
499.	C.T.O, Lahore	2019-20	42644	Overpayment of FDA during suspension	542,482
500.	DPO Gujrat	2019-20	42615	Overpayment of pay & allowances	517,856
501.	CPO, Multan	2019-20	42190	Overpayment of pay & allowances	504,602
502.	CPO, Multan	2019-20	42180	Unauthorized payment of Washing All. FDA, and Law & Order All. after death of civil servant	502,678
503.	Superintendent District Jail Faisalabad	2018-20	42785	Non recovery 5% house maintenance charges	485,868
504.	Addl. IG Police (CTD), Lahore	2019-20	44703	Overpayment of SSB	482,355
505.	Superintendent District Jail Faisalabad	2018-20	42786	Non recovery of pay & allowances for the period treated as Leave without Pay	410,268
506.	SP Dolphin Squad, Lahore	2018-20	42755	Payment to dismissed officials	391,584
507.	CPO, Multan	2019-20	42194	Overpayment of pay & allowances	389,720
508.	DPO, Kasur	2019-20	44339	Unauthorized/ overpayment of pay & allowances	377,844
509.	CPO, Gujranwala	2018-19	39380	Overpayment of 02 FDAs	375,200
510.	DIG Investigation, Lahore	2019-20	43107	Overpayment of pay & allowances	360,226
511.	DIG Investigation, Lahore	2019-20	43106	Non recovery of fine imposed by the competent authority from police personnel.	357,710
512.	DPO, Vehari	2019-20	43043	Overpayment of FDA & CA during leave	357,346
513.	DPO, Vehari	2019-20	43044	Non recovery of fine imposed by the competent authority from police personnel.	353,010
514.	CTD Punjab, Lahore	2017-19	39365	Overpayment of FDA & CA during leave	351,573
515.	DPO, Attock	2019-20	45162	Overpayment of Ration	350,671

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				allowance to trainees	
516.	DPO, Vehari	2019-20	43045	Unauthorized payment of pay & allowances to dismissed staff	340,277
517.	DPO, Jhang	2019-20	41372	Non recovery of fine imposed by the competent authority from police personnel.	332,927
518.	DPO Vehari	2019-20	47078	Double payment of fixed daily allowance	328,000
519.	DPO, Vehari	2019-20	43065	Non recovery of overpayments from officers/officials	317,708
520.	SP, Police Response Unit, Lahore	2019-20	41447	Overpayment of FDA and Law & Order All. during suspension	272,690
521.	SP, Police Response Unit, Lahore	2019-20	41448	Overpayment of FDA & CA during leave	246,836
522.	DPO, Okara	2019-20	43129	Non recovery of fine imposed by the competent authority from police personnel.	233,996
523.	SSP (Tele) Punjab Lahore	2018-20	42918	Unauthorized/ overpayment of pay & allowances	229,100
524.	SSP (Tele) Punjab Lahore	2018-20	42933	Non recovery of fine imposed by the competent authority from police personnel.	218,000
525.	Superintendent District Jail Faisalabad	2018-20	42787	Overpayment of CA & Washing All. during leave	189,115
526.	Secretary Govt. Of Punjab Home Department	2018-20	41661	Overpayment of pay & allowances	187,000
527.	SSP (Tele) Punjab Lahore	2018-20	42919	Overpayment of pay & allowances	186,294
528.	DPO, Attock	2019-20	45168	Non recovery of HRA & 5% maintenance charges	176,392
529.	C.T.O, Lahore	2019-20	42660	Unauthorized/ overpayment of pay & allowances	175,682
530.	DPO, Kasur	2019-20	44338	Non recovery of CA from officers/officials provided with Govt. vehicles	175,000
531.	DPO, Sialkot	2019-20	44130	Unauthorized payment of pay & allowances to dismissed staff	163,297
532.	Addl. IG Police (CTD), Lahore	2019-20	44706	Non recovery of HRA & 5% maintenance charges	158,804
533.	Addl. IG Police (CTD), Lahore	2019-20	44705	Overpayment of FDA & CA during leave	157,192
534.	Additional IGP Spl. Br Lahore	2019-20	45139	Unauthorized/ overpayment of pay & allowances	156,384
535.	Addl. IG Police (CTD), Lahore	2019-20	44717	Overpayment of 02 Ration Allowances	155,700
536.	Addl. IG Police (CTD),	2019-20	44711	Overpayment of Ration All.	149,828

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			FDA and Law & Order All. to trainees	
537.	SP, Police Response Unit, Lahore	2019-20	41449	Non recovery of fine imposed by the competent authority from police personnel.	138,900
538.	Addl. IG Police (CTD), Lahore	2019-20	44718	Overpayment of 02 FDAs	111,120
539.	Chief Traffic Officer, Lahore	2018-19	39408	Non deduction of CA from employees residing within work premises	106,560
540.	DIG Police (Operations), Lahore	2018-20	45171	Overpayment of SSB	92,994
541.	DPO, Okara	2019-20	43138	Inadmissible payment of Integrated All.	91,800
542.	CTO Lahore	2019-20	47113	Un authorized payment of prison allowance, special Health care allowance, Civil secretariat allowance paid to CTO staff	81,516
543.	CPO, Faisalabad	2019-20	40968	Non recovery of fine imposed by the competent authority from police personnel.	76,430
544.	Superintendent Central Jail Kot-Lakhpat Lahore	2018-20	43993	Overpayment of pay & allowances to personnel dismissed from service	50,433
545.	SP, Police Response Unit, Lahore	2019-20	46384	Unauthorized payment of pay & allowances to dismissed staff	68,068
546.	Superintendent Central Jail Kot-Lakhpat Lahore	2018-20	43994	Overpayment of pay & allowances during absent from duty	63,103
547.	DPO, Sheikhupura	2019-20	46536	Non recovery of fine imposed by the competent authority from police personnel.	56,555
548.	DPO Sialkot	2019-20	47097	Inadmissible payment of constabulary allowance to ASIs	36,887
549.	CPO, Gujranwala	2019-20	42582	Unauthorized drawl of Special FDA instead of ordinary rates	-
550.	DIG(Operations), Lahore	2018-20	40804	Shortage of weapons	16,740,322
551.	City Police Officer, Gujranwala	2019-20	42597	Theft/misplacement/ Non-collection of arms and non-disposal of empty bullets	10,355,000
552.	City Police Officer, Multan	2019-20	42179	Theft/misplacement/ Non-collection of arms and non-disposal of empty bullets	10,165,370
553.	District Police Officer, Sheikhupura	2019-20	42965	Non recovery of lost arms	3,000,000
554.	DPO, Okara	2019-20	43134	Non recovery of missing	2,065,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				arms	
555.	DPO, Okara	2019-20	43130	Theft/misplacement/ Non-collection of arms and non-disposal of empty bullets	2,540,000
556.	Superintendent of Dolphin Police, Lahore	2018-20	42768	Theft/misplacement/ Non-collection of arms and non-disposal of empty bullets	1,500,000
557.	District Police Officer, Sialkot	2019-20	44135	Non receipt of 02 Beretta pistols	800,000
558.	District Police Officer, Kasur	2019-20	44332	Theft/misplacement/ Non-collection of arms and non-disposal of empty bullets	670,000
559.	DPO, Attock	2019-20	45160	Theft/missing of arms	498,000
560.	DPO, Gujrat	2019-20	42636	Snatching of SMG along with magazines	150,000
561.	District Police Officer, Vehari	2019-20	43053	Non receipt of 01 SMG	100,000
562.	DIG Special Protection Unit (SPU), Punjab	2019-20	44014	Non recovery of 01 lost SMG	172,000
563.	DIG (Operations), Lahore	2018-20	40821	Average POL consumption certificate not available	426,372,616
564.	DIG (Operations), Lahore	2018-20	40799	NOCs from SP-MT were obtained after the repair work of vehicles, satisfactory report was not available with the claim, Register of pending liabilities not maintained & PST amounting to Rs.13,821,663 less deducted	111,991,667
565.	DPO, Sialkot	2019-20	44123	Approved list of vehicles, orders of tour/ raid/ gasht, average POL consumption certificates not available. Log books not written on actual basis as milometers of most of vehicles were out of order.	57,996,881
566.	C.T.O , Lahore	2019-20	42648	NOCs from SP-MT not obtained after the repair work of vehicles, history sheets not signed by the concerned authority, GST invoices obtained but the concerned Collector was not informed regarding the same.	5,767,380
567.	I.G Prisons Lahore	2017-20	42264	Non sealing of speedometers of vehicles	11,370,182
568.	C.T.O , Lahore	2019-20	42655	Repair work of vehicles carried out at very high rates, history sheets were un-signed and meter reading at the time	3,833,025

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				of repair was also not incorporated therein. Further, filing of sales tax return was not submitted to quarter concerned.	
569.	Chief Traffic Officer Lahore	2018-19	39410	NOC from SP-MT was obtained for rear cabin denting/ painting, seat poshish, floor repair & suspension etc. but expenditure was made on renovation and designing (inner & outer) of mobile van from a contractor who deals in stationery items.	1,988,800
570.	DIG (SPU), Punjab, Lahore	2019-20	44019	Log books of generators not produced	1,418,354
571.	DPO, Attock	2019-20	45157	All major repair of vehicles carried out on quotation basis without obtaining NOC from SP-MT, demands were dateless, repair work did not correlate with demands & all replaced parts not transferred to SP-MT.	700,000
572.	DPO Sahiwal	2017-20	40883	Vehicle numbers were not recorded on the bill, actual payee receipts were not found attached	500,000
573.	SSP (Tele) Punjab, Lahore	2018-20	42931	Non-constitution of Committee to fix quantity of POL to be used in generator	356,615
574.	DPO Jhang	2019-20	41376	Detail of parts replaced not mentioned in invoice	273,000
575.	DPO, Attock	2019-20	45169	Non accountal of POL in log books	167,944
576.	DIG Investigation, Lahore	2019-20	43108	NAC regarding non-availability of official vehicles, registration book of rented vehicles, CNIC of the driver, destination/ KMs covered etc. was not available with claim(s) of cost of investigation.	43,822,300
577.	City Police Officer, Multan	2019-20	42177	NAC regarding non-availability of official vehicles, inspection report of Range Auditor was not available with claim(s) of cost of investigation and FIR	13,180,699

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				ledger register not maintained, bills of transporters were without mentioning destination place, departure time & No. of KMs. travelled were not available with the claim. Further, I.Tax amounting to Rs.1,970,148& PST amounting to Rs.1,358,723 was not deducted.	
578.	City Police Officer (CPO), Faisalabad	2019-20	40958	NAC regarding non-availability of official vehicles, inspection report of Range Auditor was not available with claim(s) of cost of investigation and FIR ledger register not maintained, bills of transporters were without mentioning destination place, departure time & No. of KMs. travelled were not available with the claim. Further, I.Tax amounting to Rs.2,547,974 was not deducted.	12,739,869
579.	DPO, Sialkot	2019-20	44109	NAC regarding non-availability of official vehicles, inspection report of Range Auditor was not available with claim(s) of cost of investigation and private vehicles were used by SIs/ ASIs for travelling to Lhr for deposit of sample(s) in PFSA or for raids in other cities. Further, PST amounting to Rs.1,280,004 and I. Tax amounting to Rs.800,000 was not deducted.	8,000,027
580.	City Police Officer, Gujranwala	2018-19	39368	NAC regarding non-availability of official vehicles, registration book of rented vehicles, CNIC of the driver, naqsha drawn by NaqshaNavees, copy of FIR & Road Certificate, copy of Remand granted by court of law & copy of challan presented to court of law was	7,725,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				not available with claim(s) of cost of investigation. Further, taxes amounting to Rs.2,008,500 not deducted.	
581.	District Police Officer, Sargodha	2019-20	41860	NAC regarding non-availability of official vehicles, inspection report of Range Auditor was not available with claim(s) of cost of investigation and FIR ledger register not maintained, bills of transporters were without reference/bill No. and date, departure time & No. of KMs. travelled were not available with the claim. Further, I. Tax amounting to Rs.568,990 was not deducted.	5,701,900
582.	DPO Sahiwal	2017-20	40872	Incomplete bills attached with bills, numbers not mentioned on the invoice, dates mentioned in the receipts of vehicles do not match with the dates of roznamcha and payment through DDO instead of vendors directly.	7,796,960
583.	DPO Jhang	2019-20	41366	Incomplete bills attached with bills, numbers not mentioned on the invoice, dates mentioned in the receipts of vehicles do not match with the dates of roznamcha and payment through DDO instead of vendors directly.	4,306,700
584.	District Police Officer, Kasur	2019-20	44353	NAC regarding non-availability of official vehicles, inspection report of Range Auditor was not available with claim(s) of cost of investigation and private vehicles were used by SIs/ ASIs for travelling to Lhr for deposit of sample(s) in PFSA or for raids in other cities. Further, PST amounting to Rs.508,074and I. Tax amounting to Rs.740,673 was not deducted.	3,683,536
585.	District Police Officer,	2019-20	42966	NAC regarding non-	3,556,300

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Sheikhupura			availability of official vehicles, inspection report of Range Auditor was not available with claim(s) of cost of investigation and FIR ledger register not maintained, bills of transporters were without reference/bill No. and date, departure time & No. of KMs. travelled were not available with the claim. Further, I.Tax amounting to Rs.711,260 and PST amounting to Rs.79,998 was not deducted.	
586.	DPO, Okara	2019-20	43140	NAC regarding non-availability of official vehicles, registration book of rented vehicles, CNIC of the driver, naqsha drawn by NaqshaNavees, copy of FIR, copy of Remand granted by court of law & copy of challan presented to court of law was not available with claim(s) of cost of investigation.	287,870
587.	IGP/AIG Logistic, Lahore	2019-20	45504	Vouched account against advance drawls was not submitted to A.G. Punjab for adjustment in books of accounts.	3,690,948,269
588.	CPO Gujranwala	2018-19	39397	Certificate regarding examining the pay roll of salaries by the DDO	2,664,371,476
589.	District Jail Lahore	2018-20	46480	Scale Audit Register/ Audit Register not maintained	964,377,974
590.	Deputy Inspector General Police (Operation), Lahore	2018-20	40806	Non completion of construction work such as police stations, barracks & residences etc.	247,469,000
591.	IGP/AIG Logistic, Lahore	2019-20	45508	Non finalization of inspection reports.	219,536,141
592.	CPO, Faisalabad	2019-20	40954	Non verification of treasury challans	51,133,446
593.	City Police Officer (CPO), Faisalabad	2019-20	40973	Irregular drawl of fixed salary against posts not available in Budget Book	36,879,000
594.	District Police Officer,	2019-20	46528	Non verification of treasury	30,015,258

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Sargodha			challans	
595.	CPO, Gujranwala	2018-19	39372	77% to 100% portion of public funds under various heads drawn in June-2019	26,880,119
596.	CPO Gujranwala	2019-20	42594	Non maintenance of reconciled receipt statement	23,672,962
597.	IGP/AIG Logistic, Lahore	2019-20	45506	Defective supply was accepted.	23,366,136
598.	Deputy Inspector Police (Operation), Lahore	2018-20	41385	Abnormal electricity billing by showing electricity meters defective.	9,972,765
599.	DPO, Attock	2019-20	45148	Non maintenance of telephone register and non-fixation of internet usage for police stations.	6,585,787
600.	CPO, Faisalabad	2019-20	40948	Misprocurement related to Covid-19 as CDRs & performance guarantee of Rs.294,276 from contractors not obtained and market rate analysis were not available. Further, stamp duty amounting to Rs.14,714 less deducted	5,885,510
601.	DPO, Gujrat	2019-20	42613	Wasteful expenditure on maintaining Mountain (Stallion) Force	5,815,036
602.	CPO, Gujranwala	2019-20	42602	Non filing of GST E-Return to FBR	5,578,744
603.	I.G Prisons Lahore	2017-20	42265	Abnormal electricity billing	5,543,291
604.	DPO Gujrat	2019-20	46408	Credit verification of deposited challans/receipts from treasury not carried out.	4,090,987
605.	DPO, Attock	2019-20	45149	Doubtful deposit due to non verification of treasury challans	3,927,959
606.	DPO, Attock	2019-20	45151	Non submission of E-filing of Sales Tax	3,424,132
607.	City Police Officer (CPO), Gujranwala	2019-20	42575	Quotation Letters not found on record, 5% performance guarantee of Rs.130,628 not obtained from contractor. Further, stamp duty amounting to Rs.6,531 not deducted	2,612,000
608.	C.T.O, Lahore	2019-20	42662	Misprocurement regarding face masks & hand sanitizers on quotation basis. Further, GST amounting to Rs.365,564 not deducted.	2,516,561

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
609.	DIG Special Protection Unit (SPU), Lahore	2019-20	44011	Procurement made on quotation basis and rates overcharged.	2,427,691
610.	C.T.O , Lahore	2019-20	42647	Sample based rejection was made and the lowest offer was ignored.	2,371,450
611.	District Police Officer, Sheikhupura	2019-20	42967	Misprocurement related to Covid-19. Further, PST amounting to Rs.244,006, I.Tax amounting to Rs.97,296 and stamp duty amounting to Rs.3,692 less deducted, CDRs & performance guarantee from contractors not obtained and market rate analysis were not available.	2,354,158
612.	CPO, Gujranwala	2018-19	39385	Detail of visitors, acknowledgement of payments not obtained from actual payee receipts	2,160,000
613.	District Police Officer, Kasur	2019-20	44336	Misuse of POL as milometers of vehicles not showing meter reading	1,883,400
614.	City Police Officer, Faisalabad	2019-20	40952	Imprest money provided to police stations found missing	1,530,000
615.	District Police Officer, Sargodha	2019-20	41868	Misprocurement related to Covid-19 as CDRs & performance guarantee from contractors not obtained and market rate analysis were not available. Further, stamp duty amounting to Rs.3,692 less deducted	1,476,962
616.	District Police Officer Kasur	2019-20	44351	Misprocurement regarding face masks & protection kits on quotation basis. Further, GST amounting to Rs.158,807 not deducted, CDRs & performance guarantee from contractors not obtained and market rate analysis were not available. Further, stamp duty amounting to Rs.2,732 not deducted	1,092,897
617.	District Police Officer, Sheikhupura	2019-20	46532	Non verification of treasury challans	900,400
618.	Punjab Safe Cities Authority	2019-20	43030	Payment of health insurance bill after expiry of agreement.	748,216
619.	District Police Officer,	2017-20	41378	Abnormal electricity billing	661,174

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Sahiwal				
620.	DPO, Attock	2019-20	45158	Expenditure on medical re-imbursement was incurred but 10% discount was not availed.	643,737
621.	DPO, Attock	2019-20	45161	GST Invoices either dateless or date overwritten	497,523
622.	DPO, Vehari	2019-20	43060	Non finalization of complaint lodged by contractor against Ex-Accountant of DPO	400,000
623.	DPO Jhang	2019-20	41369	History sheet of vehicles not maintained, requisition as well as certificate from the end user not obtained, fixed asset register not maintained	370,411
624.	District Jail, Lahore	2018-20	46477	Unjustified payment of electricity bills without consumption	354,010
625.	District Jail, Lahore	2018-20	46478	Irregular payment on telephone/ internet services other than NTC	348,206
626.	District Police Officer, Okara	2019-20	46398	Non submission of GST return to FBR	307,894
627.	DPO, Sialkot	2019-20	44133	Advertisement made through private agencies, PST amounting to Rs.47,973 and I.Taxamounting to Rs.11,183 not deducted.	299,832
628.	DPO, Okara	2019-20	43132	Splitting of expenditure	241,180
629.	District Police Officer, Sialkot	2019-20	44118	Non filing of PST	171,073
630.	District Jail, Lahore	2018-20	41700	Fixed electricity charges paid by canteen contractor instead of actual units consumed.	120,000
631.	Secretary Govt. Of Punjab Home Department	2018-20	41678	The general pool was not established, whereas 32 vehicles were used for general duty. Travelling time, detail and purpose of journey not recorded. Log book was not signed.	-
632.	DPO, Sargodha	2019-20	46531	Scale Audit Register/ Audit Register not maintained	-
633.	DPO, Sheikhupura	2019-20	46535	Non entry of punishments into service rolls/ service books	-
634.	CPO Gujranwala	2019-20	42601	Non maintenance of hard copy of pay and allowances, non- conducting of post audit and allowance	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
635.	IGP/AIG Logistic, Lahore	2019-20	45498	Non execution of internal audit.	-
636.	IGP/AIG Logistic, Lahore	2019-20	45495	Poor maintenance of record of ammunition stock at CPO Ordnance, Farooqabad.	-
637.	DPO Rajanpur	2016-18	47256	Non deduction of GST	3,281,626
638.	DPO Sargodha	2019-20	41850	Non recovery of motorcycle allotted to Ex officer	300,000
639.	Punjab Safe City Authority	2019-20	43005	Loss to Govt due to non-delivery/misspent E-challans	29,592,144
640.	SP Dolphin Squad Lahore	2018-20	42760	Purchase of lubricants	22,924,220
641.	District Jail Lahore	2018-20	41698	Professional tax	135,000
642.	DIG Investigation, Lahore	2019-20	43111	Nondisposal of different items recovered from Gangs etc. and public property	7,700,553,675
643.	City Police Officer (CPO), Faisalabad	2019-20	40950	Nondisposal of different items recovered from Gangs etc. and public property	1,048,977,101
644.	City Police Officer (CPO), Gujranwala	2019-20	42578	Nondisposal of different items recovered from Gangs etc. and public property	745,434,459
645.	District Police Officer, Sargodha	2019-20	41849	Nondisposal of different items recovered from Gangs etc. and public property	466,271,187
646.	District Police Officer, Sahiwal	2017-20	40884	Nondisposal of different items recovered from Gangs etc. and public property	136,763,801
647.	CPO, Multan	2019-20	42169	Nondisposal of different items recovered from Gangs etc. and public property	104,301,850
648.	City Police Officer, Sheikhupura	2019-20	42961	Nondisposal of different items recovered from Gangs etc. and public property	60,387,554
649.	District Police Officer, Kasur	2019-20	44324	Nondisposal of different items recovered from Gangs etc. and public property	47,603,040
650.	Additional IGP CTD Lahore	2017-19	39356	Irregular expenditure on repair of building	5,744,740
651.	CPO Gujranwala	2018-19	39378	Irregular expenditure on repair of building	4,300,000
652.	CTO Lahore	2018-19	39406	Irregular expenditure on repair of building	2,990,512
653.	Additional Inspector General Punjab, Counter Terrorism Department, Lahore	2017-19	39353	Non Production of Record	853,649,706
654.	Additional Inspector General Punjab, Counter Terrorism Department, Lahore	2017-19	39364	Non Production of Record	112,162,434

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
655.	City Police Officer (CPO), Gujranwala	2018-19	39384	Non Production of Record	11,498,800
656.	City Police Officer (CPO), Gujranwala	2018-19	39381	Non Production of Record	6,571,145
657.	City Police Officer (CPO), Gujranwala	2018-19	39392	Non Production of Record	2,500,000
658.	City Police Officer (CPO), Gujranwala	2018-19	39387	Non Production of Record	1,011,000
659.	City Police Officer (CPO), Gujranwala	2018-19	39399	Non Production of Record	602,615
660.	Chief Traffic Officer, Lahore	2018-19	39419	Non Production of Record	-
661.	Chief Traffic Officer, Lahore	2018-19	39418	Non Production of Record	-
662.	City Police Officer Gujranwala	2018-19	39374	Irregular expenditure on procurements of goods in violation	31,471,946
663.	City Police Officer Gujranwala	2018-19	39379	Irregular expenditure on procurements of goods in violation	27,822,586
664.	AIGP CTD Punjab Lahore	2017-19	39352	Irregular expenditure on procurements of goods in violation	24,991,350
665.	Chief Traffic Officer Lahore	2018-19	39404	Irregular expenditure on procurements of goods in violation	9,424,950
666.	Chief Traffic Officer Lahore	2018-19	39422	Irregular expenditure on procurements of goods in violation	5,870,678
667.	CTO Lahore	2018-19	39414	Irregular expenditure on procurements of goods in violation	5,489,509
668.	DPO Rajanpur	2016-18	47243	Irregular expenditure on procurements of goods in violation	3,872,114
669.	CTO Lahore	2018-19	39416	Irregular expenditure on procurements of goods in violation	3,745,475
670.	CTO Lahore	2018-19	39411	Irregular expenditure on procurements of goods in violation	3,558,002
671.	CPO Gujranwala	2018-19	39388	Irregular expenditure on procurements of goods in violation	2,071,401
672.	CTO Lahore	2018-19	39403	Irregular expenditure on procurements of goods in violation	1,849,800
673.	Secretary Government of Punjab Home Department	2018-19	41667	Irregular expenditure on procurements of goods in	1,501,920

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				violation	
674.	CTO Lahore	2018-19	39421	Irregular expenditure on procurements of goods in violation	1,190,640
675.	CTO Lahore	2018-19	39405	Irregular expenditure on procurements of goods in violation	855,000
676.	CPO Gujranwala	2018-19	39383	Irregular expenditure on procurements of goods in violation	806,600
677.	CTO Lahore	2018-19	39409	Irregular expenditure on procurements of goods in violation	735,300
678.	CTO Lahore	2018-19	39415	Irregular expenditure on procurements of goods in violation	499,755
679.	CTO Lahore	2018-19	39412	Irregular expenditure on procurements of goods in violation	355,250
680.	CTO Lahore	2018-19	39423	Irregular expenditure on procurements of goods in violation	215,700
681.	CTO Lahore	2018-19	39425	Irregular expenditure on procurements of goods in violation	198,056
682.	CTO Lahore	2018-19	39428	Irregular expenditure on procurements of goods in violation	192,992
683.	Chief Traffic Officer, Lahore	2018-19	39402	Non/less deduction of taxes and stamp duty	3,775,037
684.	City Police Officer (CPO), Gujranwala	2018-19	39375	Non/less deduction of taxes and stamp duty	522,730
INDUSTRIES, COMMERCE AND INVESTMENT DEPARTMENT					
1.	Secretary ICI&SD, Lahore	2017-20	46507	Expenditure incurred in excess of budget allocation	3.12 million
2.	Secretary ICI&SD, Lahore	2017-20	46511	Less recovery of overpaid Pay & Allowances	200,000
3.	Secretary,ICI&SD, Lahore	2017-20	46524	Non-obtaining of Professional Tax Certificates	100,000
4.	DG Industries,Prices, Weights & Measures, Lahore	2017-20	41690	Loss to Govt. due to improper maintenance of vehicles	2.26 million
5.	Secretary ICI&SD, Lahore	2017-20	46514	Irregular expenditure on telephone bills/Internet Services other than NTC	317,200
6.	Punjab Skill Development Project, Lahore	2019-20	21	Non-Deduction of Stamp Duty	82,537

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
7.	Punjab Skill Development Project, Lahore	2019-20	15	Irregular Payment of GST in Electricity Bills	72,952
8.	Punjab Skill Development Project, Lahore	2019-20	18	Internal Audit not conducted	-
9.	Director General Industries, Prices, Weight & Measures Punjab, and Lahore	2017-20	46951	Non-production of record	1.27 million
10.	Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46518	Irregular appointment	-
11.	Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	47378	Non-verification of Educational Documents	-
12.	Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46509	Non-reconciliation of expenditure	1,144.17 million
13.	Director General Industries, Prices, Weight & Measures Punjab, and Lahore	2017-20	41686	Unjustified expenditure on media campaign of Ramzan Bazar	34.10 million
14.	Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46510	Irregular expenditure on rent of buildings	2.83 million
15.	Secretary Industries, Lahore	2017-20	46515	Non accountal of items into stock register	815,413
16.	Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46512	Improper maintenance of logbooks of vehicles	639,600
17.	Secretary Industries , Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46506	Non-completion of the Development Schemes/Projects having approved cost-	2,808,400,000
18.	Secretary Industries ,	2017-20	46508	Lapse of funds due to non-	589,824,774

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Commerce, Investment & Skills Development Department (ICI&SD), Lahore			surrendering of savings	
19.	Secretary Industries , Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	46505	Non-utilization of Grant-in-Aid/submission of vouched account to A.G. Punjab	79,524,330
20.	DG Industries, Prices, Weights & Measures, Lahore	2017-20	41688	Lapse of funds due to non-surrendering of savings	17,403,418
21.	DG Industries, Prices, Weights & Measures, Lahore	2017-20	41682	Irregular advance payment made without obtaining FD approval	644,750
22.	Secretary Industries	2017-20	46504	Irregular placement of funds in bank and non-submission of vouched account to A.G. Punjab	-
23.	Project Implementation Unit, of Punjab Skills Development Project, Lahore	2019-20	13	Non-submission of vouchers to DAOs for post audit	-
24.	PIU Punjab Skill Development Project, Lahore	2019-20	41645	Non achievement of targets	-
25.	Director General Industries, Prices, Weight &Measures Punjab, and Lahore	2017-20	46952	Non maintenance of fixed asset register	-
26.	Secretary to Government of the Punjab, Industries, Commerce, Investment & Skills Development Department (ICI&SD), Lahore	2017-20	47377	Non maintenance of fixed asset register	-
27.	Director General Industries, Prices, Weight &Measures Punjab, and Lahore	2017-20	46953	Physical Verification of Store / Stock, double and single lock not conducted	-
28.	Director General Industries, Prices, Weight & Measures Punjab, and Lahore	2017-20	41689	Ambiguous and dubious record maintenance by Chief Inspector of Boiler	45.94 Rs. million
INFORMATION AND CULTURE DEPARTMENT					
1.	The Secretary Information & Culture, Lahore	2017-20	46287	Non-payment of stipend to the widow of Late HafeezJalundhari	300,000
2.	The Lahore Arts Council,	2017-20	46349	Non-surrendering of savings	252,167,662

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			in budget allocation	
3.	DGPR Punjab, Lahore	2017-20	45648	Non-surrendering of savings in budget allocation	49,587,860
4.	Lahore Arts Council, Lahore	2017-20	46323	Excess expenditure than budget allocation	27,508,862
5.	Lahore Arts Council, Lahore	2017-20	46316	Excess expenditure than budget allocation	17,470,983
6.	DGPR Punjab, Lahore	2017-20	45625	Irregular Payment of Rent of Buildings	5.48 million
7.	The Secretary Information & Culture, Lahore	2017-20	47546	Inefficient utilization of funds	62,931,512
8.	The Secretary Information & Culture, Lahore	2017-20	47675	Excess expenditure than budget allocatioin	20,515,343
9.	Director General Public Relation, Punjab, Lahore	2017-20	47049	Irregular withdrawal of TA/DA	5,477,865
10.	Punjab Council of the Arts, Lahore	2017-20	46228	Irregular withdrawal of TA/DA	2,880,758
11.	Secretary Information & Culture, Lahore	2017-20	46295	Irregular withdrawal of TA/DA	546,306
12.	Punjab Council of the Arts, Lahore	2017-20	47549	Non-adjustment of Advances	13,542,000
13.	Punjab Council of the Arts, Lahore	2017-20	46233	Non-adjustment of Advances	2,890,100
14.	Punjab Council of the Arts, Lahore	2017-20	46239	Irregular promotions of officers	-
15.	Punjab Council of the Arts, Lahore	2017-20	46224	Irregular promotions of officers	-
16.	Lahore Arts Council, Lahore	2017-20	47063	Irregular Ad-hoc appointments of the officers/officials	-
17.	Lahore Arts Council, Lahore	2017-20	46342	Illegal write-off sanction	700,000
18.	Secretary Information & Culture, Govt. of the Punjab	2017-20	47545	Non-verification of deposited challans	2,263,500
19.	Lahore Arts Council, Lahore	2017-20	46314	Loss due to non revision of rent of Halls	-
20.	Director General Public Relations, Lahore	2017-20	47048	Irregular opening of Special Drawing Accounts for Non-Development Budget	-
21.	Executive Director Punjab Council of the Art	2018-20	47552	Non verification of educational certificates from respective BISE / University	-
22.	Punjab Council of the Arts, Lahore	2017-20	46249	Pre-audit not conducted	366,001,179
23.	DGPR Punjab, Lahore	2017-20	45612	Irregular placement of funds with NBP instead of BOP	349,389,791
24.	Punjab Council of the Arts, Lahore	2017-20	46248	Separate receipt account not maintained	185,983,490
25.	Punjab Council of the Arts,	2017-20	46250	Expenditure from receipt	185,983,490

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			without approval from Executive Committee or BOG.	
26.	Punjab Council of the Arts, Lahore	2017-20	46226	Irregular investment at lesser rate without approval from Finance Department	150,000,000
27.	DGPR Punjab, Lahore	2017-20	45614	Non recovery from govt. departments	86,026,348
28.	The Lahore Arts Council, Lahore	2017-20	47062	Separate Endowment funds account not maintained	85,965,218
29.	DGPR Punjab, Lahore	2017-20	46373	Irregular maintaining current bank account instead of profit and loss account	66,013,856
30.	DGPR Punjab, Lahore	2017-20	45620	Post-audit not got conducted	35,650,000
31.	Lahore Arts Council, Lahore	2017-20	46321	Irregular payment of mobilization advance	21,874,553
32.	Lahore Arts Council, Lahore	2017-20	46339	Drawl of funds to avoid lapse	17,433,000
33.	Executive Director Punjab Council of the Art, Lahore	2017-20	46234	Irregular procurement of generator	10,194,439
34.	The Lahore Arts Council, Lahore	2017-20	46327	Excess expenditure than the approved cost.	8,264,307
35.	DGPR Punjab, Lahore	2017-20	45615	Irregular appointment of Press Secretary to Chief Minister	4,148,100
36.	Lahore Arts Council, Lahore	2017-20	46348	Payment of Risk Allowance to security guards without approval of Finance Department	2,736,000
37.	Punjab Council of the Arts, Lahore	2017-20	46251	Payment of additional House Rent Allow @ 60% & 40% of initial basic pay	2,374,801
38.	DGPR Punjab, Lahore	2017-20	45638	Expenditure on residential newspaper	2,207,393
39.	Secretary Information & Culture, Lahore	2017-20	46298	Excess consumption of POL than the ceiling	2,031,495
40.	DGPR Punjab, Lahore	2017-20	45643	Non disposal of off road vehicles	1,550,000
41.	The Lahore Arts Council, Lahore	2017-20	46338	I.Tax Rs.142,227/- PST Rs.781,355/- and GST Rs.368,051/- not deducted.	1,291,633
42.	DGPR Punjab, Lahore	2017-20	45644	Irregular expenditure on POL for Generators	1,198,010
43.	DGPR Punjab, Lahore	2017-20	45619	PST Rs.1,154,926/- not deducted.	1,154,926
44.	Punjab Council of the Arts, Lahore	2017-20	46246	Expenditure from receipt without approval from Executive Committee or BOG.	1,112,880
45.	Secretary Information &	2017-20	46284	I.Tax Rs.806,284/- not	806,284

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Culture, Lahore			deducted.	
46.	The Lahore Arts Council, Lahore	2017-20	46344	PST Rs.791,565/- not deducted.	791,565
47.	-do-	2017-20	46346	Stamp duty Rs.790,193/- not deducted.	790,193
48.	DGPR Punjab, Lahore	2017-20	45631	Approval of rate for essay writing & copy writing	699,200
49.	DGPR Punjab, Lahore	2017-20	45640	Expenditure on entertainment to journalists without approval of rates from Finance Department.	677,392
50.	Lahore Arts Council, Lahore	2017-20	46317	Expenditure from receipt without approval from competent authority.	649,680
51.	Lahore Arts Council, Lahore	2017-20	46332	PST Rs.532,768/- not deducted.	532,768
52.	Lahore Arts Council, Lahore	2017-20	46334	I.Tax Rs.494,983/- not deducted.	494,983
53.	Secretary Information & Culture, Lahore	2017-20	46297	Non condemned the off road vehicles	370,000
54.	Secretary Information & Culture, Lahore	2017-20	46340	I.Tax Rs.352,516/- not deducted.	352,516
55.	Secretary Information & Culture, Lahore	2017-20	46330	I.Tax Rs.224,000/- not deducted.	224,000
56.	The Lahore Arts Council, Lahore	2017-20	46331	Excess payment to the producer	204,500
57.	DGPR Punjab, Lahore	2017-20	45636	I.Tax Rs.161,074/- not deducted.	161,074
58.	The Lahore Arts Council, Lahore	2017-20	46341	Excess payment to the artist	127,000
59.	The Lahore Arts Council, Lahore	2017-20	46324	Cost of cleaning material not recovered from janitorial service provider contractor	102,266
60.	Secretary Information & Culture, Lahore	2017-20	46294	I.Tax Rs.78,406/- not deducted.	78,406
61.	Executive Director Punjab Council of the Art, Lahore	2017-20	46232	Irregular regularization of daily wage staff	-
62.	DGPR Punjab, Lahore	2017-20	45639	Non disposal of unserviceable/condemned stock	-
63.	DGPR Punjab, Lahore	2017-20	47051	Periodic Physical verification Reports of Stores and Stocks	-
64.	Secretary Information & Culture, Lahore	2017-20	47548	Periodic Physical verification Reports of Stores and Stocks	-
65.	Executive Director Punjab Council of Arts Lahore	2017-20	47554	Periodic Physical verification Reports of Stores and Stocks	-
66.	Executive Director Punjab Council of the Art, Lahore	2017-20	47553	Irregular/unauthorized transfer of vehicles to the Secretary (IC&YA) office	-
67.	Secretary Information &	2017-20	46281	Irregular payment to officers	804,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Culture, Govt. of Punjab			& staff out of Artist Support Fund	
LABOUR AND HUMAN RESOURCE DEPARTMENT					
1.	Secretary, Labour& Human Resource Department, Lahore	2017-20	40996	Non-Surrendering of Savings	8,404,183
2.	DyDirlabour welfare Sheikhupura	2014-20	41395	Non-Surrendering of Savings	15,622,565
3.	DG, Labour& Welfare Department, Lahore	2017-20	42409	Non-Surrendering of Savings	4,038,243
4.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43083	Non-Surrendering of Savings	335,927
5.	D.G., Labour& Welfare Department, Lahore	2017-20	41390	Irregular expenditure on Plant and Machinery	181,311
6.	D.G., Labour& Welfare Department, Lahore	2017-20	42417	Irregular expenditure on Plant and Machinery	566,000
7.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43085	Irregular expenditure on Plant and Machinery	288,750
8.	Director General Labour Welfare Department Punjab Lahore	2017-20	42405	Irregular expenditure on clearance of utility bills of labour court	3.293 million
9.	Project Director, Capacity Building of Occupational Safety & Health (O.S.H.) Regime to Promote Safer Working Conditions at Workplaces (SAACIWCE) Lahore	2018-20	43084	Irregular expenditure on Seminars Rs. 296,999	296,999
10.	Secretary, Labour& Human Resource Department, Lahore	2017-20	40999	Excess expenditure than budget allocations	2,984,435
11.	DG, Labour& Welfare Department, Lahore	2017-20	42419	Excess expenditure than budget allocations	470,297
12.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43079	Excess expenditure than budget allocations	653,290
13.	DyDirlabour welfare Sheikhupura	2014-20	43081	Excess expenditure than budget allocations	3,869,583
14.	Secretary, Labour& Human Resource Department, Lahore	2017-20	41003	Misclassification of the expenditure	925,985

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
15.	D.G., Labour& Welfare Department, Lahore	2017-20	42421	Misclassification of the expenditure	191,649
16.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2018-20	43077	Misclassification of the expenditure	1,381,927
17.	Secretary, Government of the Punjab, Labour& Human Resource Department, Lahore	2017-20	41005	Irregular payment of pending liabilities worth	638,456
18.	Project Director, Capacity Building of Occupational Safety & Health (O.S.H.) Regime to Promote Safer Working Conditions at Workplaces (SAACIWCE) Lahore	2018-20	43087	Irregular expenditure on POL	253,503
19.	Project Director, Capacity Building of Occupational Safety & Health (O.S.H.) Regime to Promote Safer Working Conditions at Workplaces (SAACIWCE) Lahore	2018-20	43066	Improper maintenance of record	-
20.	Secretary, Labour& Human Resource Department, Lahore	2017-20	40998	Non-production of logbooks	3,534,492
21.	D.Y. Dir, Labour Welfare Sheikhupura	2019-20	41389	Non-maintenance of stock entries	360,564
22.	D.Y. Dir, Labour Welfare Sheikhupura	2014-20	41391	Non-recovery of pay and conveyance allowance	319,003
23.	D.Y. Dir, Labour Welfare Sheikhupura	2014-20	41392	Irregular opening of bank account	-
24.	Business re-engineering to strengthen labour inspectorate	2017-20	40997	Non-submission of PC-IV, monthly progress reports & less achievement of the target of development schemes	4,900,000
25.	Five various schemes were completed	2017-20	40994	Non-submission of PC-IV, monthly progress reports & less achievement of the target of development schemes	809,026,000
26.	P.D., capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2017-20	40995	Non-submission of PC-IV, monthly progress reports & less achievement of the target of development schemes	397,392,000
27.	PD, capacity building of Occupational safety & health regime to promote	2017-20	43069	Failure to achieve objectived fixed in approved PC-I	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	safer working condition at workplaces Lahore				
28.	PD, capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2017-20	43070	Non submission of PC-III(A) & PC-III (B)	-
29.	PD, capacity building of Occupational safety & health regime to promote safer working condition at workplaces Lahore	2017-20	43071	Failure of targeted Fifty Industries.	397,392,000
30.	Secretary, Labour&Human Resource Department, Lahore	2017-20	41002	Irregular expenditure on P.O.L. and repair of vehicles	1,667,492
31.	D.G., Labour& Welfare Department, Lahore	2017-20	41390	Irregular expenditure on P.O.L. and repair of vehicles	181,311
32.	P.D., Capacity Building of Occupational Safety &Health, Lahore	2018-20	43086	Irregular expenditure on P.O.L. and repair of vehicles	259,619
33.	P.D., Capacity Building of Occupational Safety &Health, Lahore	2018-20	43078	Irregular expenditure on P.O.L. and repair of vehicles	759,286
34.	D.G., Labour& Welfare Department, Lahore	2017-20	47173	Non maintenance of moveable & immoveable Asset Register	-
LAHORE HIGH COURT					
1.	Senior Civil Judge, Multan	2016-19	36407	Irregular drawl of pay & allowances of staff due to shifting of headquarter	26,008,072
2.	Dist& Session Judge, Chiniot	2009-19	39451	Irregular drawl of pay & allowances of staff due to shifting of headquarter	19,297,008
3.	Senior Civil Judge, Vehari	2014-19	34610	Irregular drawl of pay & allowances of staff due to shifting of headquarter	8,481,731
4.	Dist& Session Judge, Rahim Yar Khan	2010-19	37661	Irregular drawl of pay & allowances of staff due to shifting of headquarter	6,113,690
5.	Senior Civil Judge, Civil Division Khushab	2014-19	37566	Irregular payment of medical re-imbursement	463,968
6.	Dist& Session Judge, Narowal	2006-19	36485	Irregular purchases of store without immediate requirement	2329,932
7.	Dist& Session Judge, MandiBahauddin	2006-19	34529	Irregular purchases of store without immediate requirement	1,682,270
8.	Dist& Session Judge,	2009-19	34302	Irregular purchases of store	545,824

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Attock			without immediate requirement	
9.	Senior Civil Judge, Civil Division, Khushab	2014-19	37569	Irregular purchases of store without immediate requirement	257,440
10.	Dist& Session Judge, Nankana Sahib	2006-19	34267	Irregular purchase of books	328,347
11.	Dist& Session Judge, Nankana Sahib	2006-19	34268	Irregular expenditure on civil work	250,027
12.	Dist& Session Judge, Lahore	2017-19	39457	Undue retention of public money in commercial banks	1.42 million
13.	Senior Civil Judge, Lahore	2017-19	38334	Excess Expenditure Over and above Budget Allocation	186,324,405
14.	Dist& Session Judge, Chiniot	2009-19	39431	Excess Expenditure Over and above Budget Allocation	55,818,976
15.	Registrar, Lahore High Court, Lahore	2017-19	38415	Excess Expenditure Over and above Budget Allocation	49,309,382
16.	Dist& Session Judge, Pakpattan	2006-19	35475	Excess Expenditure Over and above Budget Allocation	28,550,519
17.	Dist& Session Judge, Jhelum	2007-19	34330	Excess Expenditure Over and above Budget Allocation	18,392,503
18.	Dist& Session Judge, TT Singh	2007-19	35581	Excess Expenditure Over and above Budget Allocation	16,521,905
19.	Dist& Session Judge, Khanewal	2012-19	38310	Excess Expenditure Over and above Budget Allocation	6,030,978
20.	Dist& Session Judge, Narowal	2006-19	36482	Excess Expenditure Over and above Budget Allocation	5,899,694
21.	Dist& Session Judge, Jhang	2012-19	36468	Excess Expenditure Over and above Budget Allocation	5,886,928
22.	Dist& Session Judge, Multan	2016-19	36409	Excess Expenditure Over and above Budget Allocation	5,176,422
23.	Dist& Session Judge, Nankana Sahib	2006-19	34260	Excess Expenditure Over and above Budget Allocation	5,029,945
24.	Dist& Session Judge, Rajanpur	2006-19	34658	Excess Expenditure Over and above Budget Allocation	4,964,356
25.	Dist& Session Judge, Vehari	2014-19	34618	Excess Expenditure Over and above Budget Allocation	3,154,826
26.	Dist& Session Judge, Attock	2006-19	34297	Excess Expenditure Over and above Budget Allocation	2,299,535
27.	Dist& Session Judge, Vehari	2013-19	37682	Excess Expenditure Over and above Budget Allocation	2,005,760
28.	Dist& Session Judge, Gujranwala	2016-19	38239	Excess Expenditure Over and above Budget Allocation	1,869,413
29.	Dist& Session Judge, Bhakkar	2007-19	34493	Excess Expenditure Over and above Budget Allocation	1,292,375
30.	Dist& Session Judge, Hafizabad	2007-19	37533	Excess Expenditure Over and above Budget Allocation	370,204
31.	Dist& Session Judge, Bahawalpur	2013-19	34245	Excess Expenditure Over and above Budget Allocation	191,567

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
32.	Dist& Session Judge, Narowal	2006-19	36478	Acknowledgment of payments not received	14.66 million
33.	Dist& Session Judge, Narowal	2006-19	36484	Expenditure charged to irrelevant object head	2,945,085
34.	Dist& Session Judge, MandiBahauddin	2006-19	34530	Expenditure charged to irrelevant object head	2,158,296
35.	Senior Civil Judge, Bahawalpur	2013-19	34237	Expenditure charged to irrelevant object head	958,698
36.	Dist& Session Judge, Lahore	2017-19	39470	Expenditure charged to irrelevant object head	451,423
37.	Dist& Session Judge, Bhakkar	2006-19	34461	Expenditure charged to irrelevant object head	129,300
38.	Dist& Session Judge, Lahore	2017-19	39463	Non-verification of sales tax	4,086,458
39.	Dist& Session Judge, Jhang	2012-19	36448	Non-verification of sales tax	74,103
40.	Dist& Session Judge, Chiniot	2009-19	39452	Lapse of funds due to non-surrendering of savings	922,955
41.	Dist& Session Judge, Faisalabad	2016-19	35488	Doubtful expenditure due to non-accountal of different items	107,250,000
42.	Senior Civil Judge, Jhelum	2007-19	34329	Doubtful expenditure due to non-accountal of different items	12 million
43.	Dist& Session Judge, Bhakkar	2006-19	34474	Doubtful expenditure due to non-accountal of different items	28,343,626
44.	Senior Civil Judge, RY Khan	2014-19	35907	Doubtful expenditure due to non-accountal of different items	16,851,511
45.	Dist& Session Judge, Rajanpur	2006-19	34656	Doubtful expenditure due to non-accountal of different items	10,223,337
46.	Dist& Session Judge, TT Singh	2007-19	35603	Doubtful expenditure due to non-accountal of different items	8,971,198
47.	Dist& Session Judge, Nankana Sahib	2006-19	34258	Doubtful expenditure due to non-accountal of different items	8,076,342
48.	Dist& Session Judge, Jhang	2012-19	36460	Doubtful expenditure due to non-accountal of different items	4,514,576
49.	Dist& Session Judge, Lahore	2017-19	39461	Doubtful expenditure due to non-accountal of different items	2,077,366
50.	Dist& Session Judge, Chiniot	2009-19	39438	Doubtful expenditure due to non-accountal of different items	1,442,762

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
51.	Dist& Session Judge, Jhang	2012-19	36454	Doubtful expenditure due to non-accountal of different items	1,329,660
52.	Dist& Session Judge, Chiniot	2009-19	39433	Doubtful expenditure due to non-accountal of different items	967,758
53.	Senior Civil Judge, Layyah	2012-19	35955	Doubtful expenditure due to non-accountal of different items	800,075
54.	Dist& Session Judge, Attock	2006-19	34275	Doubtful expenditure due to non-accountal of different items	735,000
55.	Senior Civil Judge, Bahawalpur	2013-19	34234	Irregular payment of transfer grant	1,225,167
56.	Senior Civil Judge, Layyah	2012-19	35951	Irregular payment of transfer grant	1,038,678
57.	Dist& Session Judge, Bhakkar	2006-19	34485	Irregular payment of transfer grant	651,025
58.	Senior Civil Judge, Bhakkar	2007-19	34489	Irregular payment of transfer grant	409,455
59.	Dist& Session Judge, Nankana Sahib	2006-19	34271	Irregular payment of transfer grant	149,465
60.	Dist& Session Judge, TT Singh	2007-19	35599	Irregular payment of transfer grant	147,637
61.	Dist& Session Judge, Narowal	2006-19	36487	Purchase of items at higher rates	1,875,365
62.	Dist& Session Judge, Jhang	2012-19	36450	Purchase of items at higher rates	370,000
63.	Senior Civil Judge, Bhakkar	2007-19	34504	Purchase of items at higher rates	51,840
64.	Dist& Session Judge, Attock	2006-19	34288	Irregular expenditure beyond competency	9,303,500
65.	Dist& Session Judge, Chiniot	2009-19	39443	Irregular expenditure beyond competency	2,821,814
66.	Senior Civil Judge, MandiBahauddin	2012-19	34540	Irregular expenditure beyond competency	2,719,587
67.	Senior Civil Judge, Rahim Yar Khan	2014-19	35910	Unjustified payment of pending liabilities	7,220,289
68.	Dist& Session Judge, Faisalabad	2016-19	35482	Unjustified payment of pending liabilities	2,137,099
69.	Dist& Session Judge, Faisalabad	2016-19	35484	Unauthorized payment of GST on exempt items	661,150
70.	Dist& Session Judge, Jhang	2012-19	36455	Unauthorized payment of GST on exempt items	384,316
71.	Dist& Session Judge, Hafizabad	2006-19	34309	Unauthorized payment of GST on exempt items	359,242
72.	Dist& Session Judge, TT Singh	2007-19	35588	Unauthorized payment of GST on exempt items	315,662
73.	Dist& Session Judge, Hafizabad	2006-19	34308	Unauthorized payment of GST on exempt items	172,327

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
74.	Dist& Session Judge, MandiBahauddin	2006-19	34526	Unauthorized payment of GST on exempt items	184,239
75.	Senior Civil Judge, Lahore	2017-19	38328	Non-delivery of procureditems	183,583,694
76.	Senior Civil Judge, Bhakkar	2007-19	34488	Non-delivery of procureditems	231,686
77.	Senior Civil Judge, Jhelum	2007-19	34323	Non-delivery of procureditems	102,122
78.	Senior Civil Judge, Civil Division Khushab	2014-19	37561	Irregular expenditure in violation of government rules	1,037,425
79.	Senior Civil Judge, Civil Division Khushab	2014-19	37564	Irregular expenditure in violation of government rules	592,054
80.	Dist& Session Judge, Bhakkar	2006-19	34468	Irregular expenditure in violation of government rules	209,721
81.	Senior Civil Judge, MandiBahauddin	2012-19	34542	Irregular expenditure in violation of government rules	199,976
82.	Dist& Session Judge, Bhakkar	2006-19	34473	Irregular expenditure in violation of government rules	-
83.	Senior Civil Judge, Lahore	2017-19	38316	Non-Production of record	40,998,496
84.	Dist& Session Judge, Faisalabad	2016-19	35485	Non-Production of record	5,243,800
85.	Dist& Session Judge, Chiniot	2009-19	39444	Non-Production of record	3,371,000
86.	Dist& Session Judge, Chiniot	2009-19	39440	Non-Production of record	1,715,481
87.	Dist& Session Judge, Chiniot	2009-19	39434	Non-Production of record	1,044,160
88.	Dist& Session Judge, MandiBahauddin	2006-19	34525	Non-Production of record	233,932
89.	Dist& Session Judge, Bhakkar	2006-19	34479	Non-Production of record	50,899
90.	District & Session Judge Bhakar	2006-19	34460	Double drawl of financial assistance claim	300,000
91.	Dist& Session Judge, Chiniot	2009-19	39449	Non recovery of pay &allowances	9,599,999
92.	Dist& Session Judge, Chiniot	2009-19	39448	Non recovery of pay &allowances	7,563,240
93.	Dist& Session Judge, Lahore	2017-19	39465	Non recovery of pay &allowances	2,754,236
94.	Senior Civil Judge, Civil Division Khushab	2014-19	37557	Non recovery of pay &allowances	2,252,015
95.	Senior Civil Judge, Layyah	2012-19	35949	Non recovery of pay &allowances	1,749,735
96.	Dist& Session Judge, Chiniot	2009-19	39435	Non recovery of pay &allowances	1,157,904
97.	Dist& Session Judge, Attock	2006-19	34295	Non recovery of pay &allowances	202,741
98.	Dist& Session Judge, TT Singh	2007-19	35587	Non recovery of pay &allowances	198,272
99.	Dist& Session Judge, Bhakkar	2006-19	34470	Non recovery of pay &allowances	90,272
100.	Dist& Session Judge, Lahore	2017-19	39462	Irregular expenditure on	14,149,143

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				contingent paid staff	
101.	Senior Civil Judge, Bahawalpur	2013-19	34238	Irregular expenditure on contingent paid staff	7,590,024
102.	Senior Civil Judge, Jhelum	2007-19	34333	Irregular expenditure on contingent paid staff	452,038
103.	Senior Civil Judge, Bhakkar	2007-19	34503	Irregular expenditure on contingent paid staff	113,885
104.	Dist& Session Judge, Lahore	2017-19	39456	Irregular expenditure due to violation of Punjab Procurement Rules	50,665,200
105.	Dist& Session Judge, Lahore	2017-19	39454	Irregular expenditure due to violation of Punjab Procurement Rules	20,947,000
106.	Dist& Session Judge, Chiniot	2009-19	39450	Irregular expenditure due to violation of Punjab Procurement Rules	14,001,150
107.	Dist& Session Judge, Narowal	2006-19	36479	Irregular expenditure due to violation of Punjab Procurement Rules	10,503,834
108.	Dist& Session Judge, Chiniot	2009-19	39447	Irregular expenditure due to violation of Punjab Procurement Rules	7,147,531
109.	Senior Civil Judge, Civil Division, Khushab	2014-19	37554	Irregular expenditure due to violation of Punjab Procurement Rules	5,564,000
110.	Dist& Session Judge, Chiniot	2009-19	39446	Irregular expenditure due to violation of Punjab Procurement Rules	4,788,033
111.	Dist& Session Judge, Chiniot	2009-19	39445	Irregular expenditure due to violation of Punjab Procurement Rules	3,420,720
112.	Senior Civil Judge, Civil Division, Khushab	2014-19	37555	Irregular expenditure due to violation of Punjab Procurement Rules	2,578,308
113.	Dist& Session Judge, MandiBahauddin	2006-19	34528	Irregular expenditure due to violation of Punjab Procurement Rules	2,548,989
114.	Dist& Session Judge, Hafizabad	2006-19	34312	Irregular expenditure due to violation of Punjab Procurement Rules	2,263,733
115.	Dist& Session Judge, Chiniot	2009-19	39442	Irregular expenditure due to violation of Punjab Procurement Rules	2,160,243
116.	Senior Civil Judge, MandiBahauddin	2012-19	34545	Irregular expenditure due to violation of Punjab Procurement Rules	2,069,905
117.	Senior Civil Judge, Jhelum	2007-19	34346	Irregular expenditure due to violation of Punjab Procurement Rules	2,000,500
118.	Dist& Session Judge,	2012-19	36449	Irregular expenditure due to	1,993,797

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Jhang			violation of Punjab Procurement Rules	
119.	Dist& Session Judge, Hafizabad	2006-19	34310	Irregular expenditure due to violation of Punjab Procurement Rules	1,972,606
120.	Senior Civil Judge, MandiBahauddin	2012-19	34536	Irregular expenditure due to violation of Punjab Procurement Rules	1,786,190
121.	Senior Civil Judge, Civil Division, Khushab	2014-19	37560	Irregular expenditure due to violation of Punjab Procurement Rules	1,766,186
122.	Dist& Session Judge, Chiniot	2009-19	39441	Irregular expenditure due to violation of Punjab Procurement Rules	1,766,186
123.	Senior Civil Judge, MandiBahauddin	2012-19	34539	Irregular expenditure due to violation of Punjab Procurement Rules	1,655,992
124.	Dist& Session Judge, Narowal	2006-19	36489	Irregular expenditure due to violation of Punjab Procurement Rules	1,650,359
125.	Dist& Session Judge, Chiniot	2009-19	39439	Irregular expenditure due to violation of Punjab Procurement Rules	1,603,995
126.	Dist& Session Judge, Chiniot	2009-19	39437	Irregular expenditure due to violation of Punjab Procurement Rules	1,367,156
127.	Senior Civil Judge, Bahawalpur	2013-19	34246	Irregular expenditure due to violation of Punjab Procurement Rules	1,268,715
128.	Dist& Session Judge, Chiniot	2009-19	39430	Irregular expenditure due to violation of Punjab Procurement Rules	791,776
129.	Dist& Session Judge, TT Singh	2007-19	35600	Irregular expenditure due to violation of Punjab Procurement Rules	705,242
130.	Dist& Session Judge, Chiniot	2009-19	39429	Irregular expenditure due to violation of Punjab Procurement Rules	689,207
131.	Dist& Session Judge, Faisalabad	2016-19	35486	Irregular expenditure due to violation of Punjab Procurement Rules	632,750
132.	Dist& Session Judge, Lahore	2017-19	39471	Irregular expenditure due to violation of Punjab Procurement Rules	618,200
133.	Senior Civil Judge, MandiBahauddin	2012-19	34546	Irregular expenditure due to violation of Punjab Procurement Rules	588,492
134.	Dist& Session Judge, Jhang	2012-19	36456	Irregular expenditure due to violation of Punjab Procurement Rules	537,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
135.	Senior Civil Judge, Layyah	2012-19	35960	Irregular expenditure due to violation of Punjab Procurement Rules	463,569
136.	Senior Civil Judge, Bhakkar	2007-19	34511	Irregular expenditure due to violation of Punjab Procurement Rules	424,005
137.	Dist& Session Judge, Bhakkar	2006-19	34480	Irregular expenditure due to violation of Punjab Procurement Rules	416,550
138.	Senior Civil Judge, Civil Division, Khushab	2014-19	37567	Irregular expenditure due to violation of Punjab Procurement Rules	352,000
139.	Dist& Session Judge, Attock	2006-19	34301	Irregular expenditure due to violation of Punjab Procurement Rules	316,000
140.	Dist& Session Judge, Attock	2006-19	34277	Irregular expenditure due to violation of Punjab Procurement Rules	312,413
141.	Senior Civil Judge, MandiBahauddin	2012-19	34551	Irregular expenditure due to violation of Punjab Procurement Rules	207,180
142.	Dist& Session Judge, Nankana Sahib	2006-19	34270	Irregular expenditure due to violation of Punjab Procurement Rules	168,016
143.	Dist& Session Judge, Attock	2006-19	34298	Irregular expenditure due to violation of Punjab Procurement Rules	138,000
144.	Senior Civil Judge, Jhelum	2007-19	34344	Irregular expenditure due to violation of Punjab Procurement Rules	136,000
145.	Dist& Session Judge, MandiBahauddin	2006-19	34515	Irregular expenditure due to violation of Punjab Procurement Rules	132,000
146.	Senior Civil Judge, Narowal	2006-19	36472	Irregular purchase of vehicles without obtaining NOC	49,692,767
147.	Senior Civil Judge, Bahawalpur	2013-19	34241	Irregular purchase of vehicles without obtaining NOC	16,075,110
148.	Dist& Session Judge, Lahore	2017-19	39468	Irregular purchase of vehicles without obtaining NOC	1,508,000
149.	Dist& Session Judge, Attock	2006-19	34278	Irregular purchase of vehicles without obtaining NOC	13,419,000
150.	Senior Civil Judge, Jhelum	2007-19	34314	Irregular purchase of vehicles without obtaining NOC	12,519,000
151.	Dist& Session Judge, Attock	2006-19	34281	Irregular purchase of vehicles without obtaining NOC	9,719,737
152.	Dist& Session Judge, Attock	2006-19	34279	Irregular purchase of vehicles without obtaining NOC	3,605,500
153.	Dist& Session Judge, Chiniot	2009-19	39432	Irregular purchase of vehicles without obtaining NOC	945,000
154.	Dist& Session Judge, Lahore	2017-19	39455	Irregular/unauthorized	443,763,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				advance payment	
155.	Dist& Session Judge, Nankana Sahib	2006-19	34252	Irregular/unauthorized advance payment	23,740,500
156.	Dist& Session Judge, Lahore	2017-19	39453	Irregular/unauthorized advance payment	8,150,024
157.	Dist& Session Judge, Narowal	2006-19	36490	Irregular/unauthorized advance payment	973,000
158.	Dist& Session Judge, Nankana Sahib	2006-19	34264	Irregular/unauthorized advance payment	568,000
159.	Dist& Session Judge, Nankana Sahib	2006-19	34250	Non-submission of adjustment account	29,700,676
160.	Dist& Session Judge, Narowal	2006-19	36476	Non-submission of adjustment account	20,580,000
161.	Senior Civil Judge, Bahawalpur	2013-19	34239	Non-submission of adjustment account	2,001,000
162.	Dist& Session Judge, Lahore	2017-19	39466	Non-submission of adjustment account	151,000
163.	Dist& Session Judge, TT Singh	2007-19	35595	Irregular Payment through Cash	14,409,681
164.	Dist& Session Judge, Jhang	2012-19	36451	Irregular Payment through Cash	5,084,926
165.	Dist& Session Judge, Narowal	2006-19	36483	Irregular Payment through Cash	4,201,270
166.	Dist& Session Judge, RY Khan	2010-19	37660	Irregular Payment through Cash	2,516,334
167.	Dist& Session Judge, Lahore	2017-19	39469	Irregular Payment through Cash	1,537,320
168.	Dist& Session Judge, Bhakkar	2006-19	34463	Irregular Payment through Cash	248,924
169.	Dist& Session Judge, Lahore	2017-19	39464	Non-collection of rent and utility charges	6,720,000
170.	Dist& Session Judge, Pakpattan	2006-19	35472	Non-collection of rent and utility charges	1,794,000
171.	Dist& Session Judge, Chiniot	2009-19	39436	Non-collection of rent and utility charges	1,200,000
172.	Dist& Session Judge, Lahore	2017-19	39467	Non-collection of rent and utility charges	720,000
173.	Dist& Session Judge, Attock	2012-19	36461	Non-collection of rent and utility charges	689,112
174.	Dist& Session Judge, TT Singh	2007-19	35597	Non-collection of rent and utility charges	496,807
175.	Dist& Session Judge, Bhakkar	2006-19	34466	Non-collection of rent and utility charges	224,000
176.	Dist& Session Judge, Attock	2006-19	34299	Non-collection of rent and utility charges	96,000
177.	Dist& Session Judge, Attock	2006-19	34290	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	790,826
178.	Dist& Session Judge,	2017-19	39459	Non-deduction of Income	519,997

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			Tax, Advance Tax, Punjab Sales Tax	
179.	Senior Civil Judge, Layyah	2012-19	35953	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	302,224
180.	Dist& Session Judge, Attock	2006-19	34292	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	274,733
181.	Dist& Session Judge, Hafizabad	2006-19	34306	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	245,750
182.	Senior Civil Judge, Jhelum	2007-19	34331	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	233,145
183.	Dist& Session Judge, Attock	2006-19	34296	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	146,500
184.	Senior Civil Judge, Bhakkar	2006-19	34506	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	139,200
185.	Dist& Session Judge, TT Singh	2007-19	35596	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	117,400
186.	Dist& Session Judge, Attock	2006-19	34300	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	100,950
187.	Dist& Session Judge, Bhakkar	2006-19	34471	Non-deduction of Income Tax, Advance Tax, Punjab Sales Tax	79,600
188.	Dist& Session Judge, Lahore	2017-19	39458	Non deduction of stamp duty	536,173
189.	Dist& Session Judge, Attock	2006-19	34304	Non deduction of stamp duty	145,725
190.	Dist& Session Judge, Lahore	2017-19	39460	Irregular expenditure on repair of vehicles, and machinery and equipment	30,173,584
191.	Dist& Session Judge, Narowal	2006-19	36480	Irregular expenditure on repair of vehicles	9,695,641
192.	Dist& Session Judge, TT Singh	2007-19	35584	Irregular expenditure on repair of vehicles	2,267,577
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT					
1.	Livestock Experiment Station/Camel Breeding & Research Station Rakh Mahni, Bhakkar	2016-20	45256	Double drawl of encashment of LPR	226,560
2.	University of Veterinary and Animal Sciences, Lahore	2019-20	41483	Non-finalization of pending inquiry cases against officers/officials & teaching/non-teaching staff	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
3.	UVAS,Lahore	2019-20	41481	Irregular appointment of Resident Auditor/Irregular payment of salary	953,098
4.	VRI, Lahore	2019-20	41253	Non-installation of the separate gas meter to employees residence and recovery at fixed-rate	-
5.	Suptt. Livestock Farm, Khanewal	2018-20	41439	Irregular expenditure due to misclassification	16,159,004
6.	University of Veterinary &Ani, Sciences, Lahore	2018-19	36769	Irregular expenditure due to misclassification	2,232,970
7.	Suptt. Livestock Farm, Khanewal	2018-20	41422	Irregular expenditure due to misclassification	658,570
8.	University of Veterinary and Animal Sciences, Lahore	2019-20	41493	Irregular expenditure due to misclassification	626,908
9.	Addl. Director Livestock Sahiwal	2016-19	36123	Irregular expenditure due to misclassification	536,329
10.	DG (Production) Livestock, Lahore	2019-20	41466	Irregular expenditure due to misclassification	398,784
11.	University of Veterinary and Animal Sciences, Lahore	2019-20	41443	Irregular expenditure due to misclassification	89,908
12.	Director Livestock Production Research Institute (LPRI), Okara	2019-20	41907	Unjustified expenditure without immediate requirements	1,142,345
13.	Director Veterinary Research Institute, Lahore	2019-20	41234	Unjustified expenditure without immediate requirements	992,500
14.	Director Veterinary Research Institute, Lahore	2019-20	41246	Unjustified expenditure without immediate requirements	-
15.	LPRI, Okara	2019-20	41903	Non-completion of development scheme of single-room quarters	-
16.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2016-18	31394	Research work not carried out and wasteful expenditure	332,761,925
17.	Director Livestock Production Research Institute (LPRI) Bahadurnagar, Okara	2019-20	41892	Research work not carried out and wasteful expenditure	120,897,511
18.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2018-19	35714	Research work not carried out and wasteful expenditure	3,157,015
19.	Director Livestock Production Research	2018-19	35715	Research work not carried out and wasteful expenditure	797,742

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Institute, Bahadurnagar, Okara				
20.	Director Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41829	Expenditure incurred over and above the budget allocation	4,348,985
21.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45260	Expenditure incurred over and above the budget allocation	3,530,014
22.	Suptt. Livestock Farm, Khanewal	2018-20	41437	Expenditure incurred over and above the budget allocation	895,548
23.	Addl. Director Livestock, Muzaffargarh	2019-20	41813	Expenditure incurred over and above the budget allocation	836,388
24.	Addl. Director Livestock, Okara	2019-20	41579	Expenditure incurred over and above the budget allocation	700,417
25.	DG (Production) Livestock, Lahore	2019-20	41467	Expenditure incurred over and above the budget allocation	484,924
26.	University of veterinary and Animal Sciences, Lahore	2019-20	41499	Un-utilized Budget	246,741,474
27.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41290	Un-utilized Budget	26,247,371
28.	D.G. (Ext.) L&DD	2019-20	44548	Un-utilized Budget	21,981,249
29.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45261	Un-utilized Budget	10,107,365
30.	Veterinary Research Institute, Lahore	2018-19	34905	Un-utilized Budget	5,063,801
31.	Director Barani, LPRI, Kherimurat, Attock	2016-20	41828	Un-utilized Budget	7,497,566
32.	Director, PRI, Rawalpindi	2018-20	41261	Un-utilized Budget	3,618,011
33.	Secretary L&DD, Lahore	2019-20	42290	Un-utilized Budget	1,931,161
34.	Superintendent Livestock Farm, Khanewal	2018-20	41428	Un-utilized Budget	1,337,531
35.	LPRI, Okara	2019-20	41902	Non-auction of condemned vehicles and stores	500,000
36.	LPRI, Okara	2019-20	41905	Non-auction of condemned vehicles and stores	350,000
37.	Director, Livestock Production Research Institute Bahadar Nagar Okara	2016-18	31395	Non-evaluation of development schemes	86.21 million
38.	Additional Director Livestock, Okara	2017-19	34728	Irregular drawl of pay &allowances	16,858,272
39.	Additional Director	2016-19	37205	Irregular drawl of pay	12,137,376

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Livestock, Bhakkar			&allowances	
40.	Additional Director Livestock, Vehari	2017-19	34706	Irregular drawl of pay &allowances	9,755,435
41.	Additional Director Livestock, M.B. Din	2017-19	37609	Irregular drawl of pay &allowances	6,750,216
42.	Director Veterinary Research Institute, Lahore	2019-20	41238	Irregular drawl of pay &allowances	5,851,656
43.	Suptt. Livestock Farm, Khanewal	2018-20	41430	Irregular drawl of pay &allowances	1,872,192
44.	Veterinary Research Institute, Lahore	2018-19	34904	Irregular drawl of pay &allowances	-
45.	Superintendent Livestock Experiment Station Jahangirabad Khanewal	2018-20	41421	Loss to Govt. on account of Sale of milk to employees on lesser rates than Market/DC rate	1,891,648
46.	Director Veterinary Research Institute, Lahore	2019-20	41251	Irregular drawal of pay and allowances without performing job-related duties	943,404
47.	Director General Production Livestock, Lahore	2017-19	41402	Irregular expenditure Rs. 9.40 million on a development scheme and recovery thereof-Rs. 4.24 million	9,399,998
48.	Additional Director Livestock, Hafizabad	2017-19	35675 & 35682	Irregular transfer of pension contribution funds into commercial bank account	14,140,665
49.	Additional Director Livestock, Hafizabad	2017-19	35673	Irregular transfer of pension contribution funds into commercial bank account	9,694,644
50.	Additional Director Livestock, Sheikhupura	2017-19	34811	Irregular expenditure on account of deposit work-Rs.3.00 million and non-completion of construction	3.00 million
51.	Addl. Director L&DD, Faisalabad	2016-19	36154	Irregular payment of Pension to defunct Zila Council employees	43,212,186
52.	Addl. Director L&DD, Jhang	2017-19	34215	Irregular payment of Pension to defunct Zila Council employees	22,758,560
53.	Addl. Director L&DD, R Y Khan	2017-19	37274	Irregular payment of Pension to defunct Zila Council employees	30,007,537
54.	Addl. Director L&DD, Bhakkar	2016-19	37202	Irregular payment of Pension to defunct Zila Council employees	29,679,225
55.	Addl. Director L&DD, Chakwal	2017-19	33357	Irregular payment of Pension to defunct Zila Council employees	27,177,495
56.	Addl. Director L&DD, Bahawalnagar	2016-19	34206	Irregular payment of Pension to defunct Zila Council	24,149,164

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				employees	
57.	Addl. Director L&DD, Sahiwal	2016-19	36129	Irregular payment of Pension to defunct Zila Council employees	17,093,843
58.	Addl. Director L&DD, Okara	2017-19	34733	Irregular payment of Pension to defunct Zila Council employees	16,138,002
59.	Addl. Director L&DD, M.B.Din	2017-19	37594	Irregular payment of Pension to defunct Zila Council employees	14,754,417
60.	Addl. Director L&DD, Kasur	2016-19	38020	Irregular payment of Pension to defunct Zila Council employees	7,636,334
61.	Addl. Director L&DD, Sheikhupura	2017-19	34808	Irregular payment of Pension to defunct Zila Council employees	7,100,000
62.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30743	Irregular mode of payment	14,014,723
63.	Veterinary Research Institute, Lahore	2018-19	34894	Irregular mode of payment	4,048,823
64.	LPRI, Okara	2019-20	41906	Irregular mode of payment	3,623,049
65.	Director Livestock & Dairy Development Barani Area, Rawalpindi	2017-20	41164	Non-deposit of unspent balance of subsidy lying in bank accounts	3.38 million
66.	Director Veterinary Research Institute, Lahore	2018-19	34897	Less Achievement of Revenue Targets	310.78 million
67.	Director Poultry Research Institute, Rawalpindi	2018-20	41257	Loss due to non-achievement of birds target	-
68.	Addl. Dir. Livestock D.G.Khan	2016-19	36727	Irregular expenditure in violation of government rules	409,747,880
69.	University of Veterinary &Ani, Sciences, Lahore	2018-19	36774	Irregular expenditure in violation of government rules	66,820,826
70.	Director, Veterinary Research Institute, Lahore	2019-20	41240	Irregular expenditure in violation of government rules	38,271,977
71.	University of Veterinary &Ani, Sciences, Lahore	2018-19	36772	Irregular expenditure in violation of government rules	24,174,587
72.	Director Veterinary Research Institute, Lahore	2019-20	41252	Irregular expenditure in violation of government rules	12,882,068
73.	Director, Veterinary Research Institute, Lahore	2019-20	41254	Irregular expenditure in violation of government rules	11,975,898
74.	Superintendent Livestock Farm, Khanewal	2018-20	41423	Irregular expenditure in violation of government rules	9,829,900
75.	Addl. Dir. L&DD Gujrat	2017-19	37252	Irregular expenditure in violation of government rules	7,275,806
76.	Addl. Director Livestock MuzaffarGarh	2016-19	33203	Irregular expenditure in violation of government rules	6,305,700
77.	Addl. Director Livestock Hafizabad	2018-19	35687	Irregular expenditure in violation of government rules	5,587,310
78.	University of Veterinary	2018-19	36771	Irregular expenditure in	3,919,600

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	&Ani, Sciences, Lahore			violation of government rules	
79.	Veterinary Research Institute, Lahore	2018-19	34902	Irregular expenditure in violation of government rules	3,374,660
80.	Director, Veterinary Research Institute, Lahore	2019-20	41243	Irregular expenditure in violation of government rules	3,066,153
81.	University of Veterinary &Ani, Sciences, LHR	2018-19	36765	Irregular expenditure in violation of government rules	1,990,046
82.	Addl. Director Livestock Hafizabad	2018-19	35686	Irregular expenditure in violation of government rules	1,966,101
83.	University of Veterinary &Ani, Sciences, LHR	2018-19	36764	Irregular expenditure in violation of government rules	1,771,000
84.	University of Veterinary and Animal Sciences, Lahore	2019-20	41487	Irregular expenditure in violation of government rules	1,298,800
85.	Director General (Production) Punjab, Lahore	2017-19	41408	Irregular expenditure in violation of government rules	1,322,956
86.	Director General (Production) Punjab, Lahore	2017-19	41409	Irregular expenditure in violation of government rules	1,153,218
87.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45264	Irregular expenditure in violation of government rules	952,000
88.	Director General (Production) Punjab, Lahore	2017-19	41411	Irregular expenditure in violation of government rules	798,545
89.	Director General (Production) Punjab, Lahore	2017-19	41242	Irregular expenditure in violation of government rules	752,076
90.	EADA (E&M) Sahiwal	2004-18	31773	Irregular expenditure in violation of government rules	727,060
91.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41830	Irregular expenditure in violation of government rules	717,300
92.	Superintendent Livestock Farm, Khanewal	2018-20	41431	Irregular expenditure in violation of government rules	648,225
93.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45255	Irregular expenditure in violation of government rules	622,903
94.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45258	Irregular expenditure in violation of government rules	259,992
95.	Assistant Disease Investigation Officer Jhelum	2003-18	31828	Irregular expenditure in violation of government rules	236,057
96.	D.G. (Production) Livestock, Lahore	2019-20	41465	Irregular expenditure in violation of government rules	204,184
97.	University of Veterinary &Ani, Sciences, LHR	2018-19	36777	Irregular expenditure in violation of government rules	175,700

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
98.	Addl. Dir. L&DD Gujrat	2017-19	37253	Irregular expenditure in violation of government rules	118,900
99.	Addl. Dir. Livestock T.T.Singh	2016-19	33901	Irregular expenditure in violation of government rules	110,288
100.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45262	Irregular expenditure in violation of government rules	-
101.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41901	Irregular expenditure in violation of government rules	-
102.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41898	Irregular expenditure in violation of government rules	-
103.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41891	Irregular expenditure in violation of government rules	-
104.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41827	Irregular expenditure in violation of government rules	-
105.	University of veterinary and Animal Sciences, Lahore	2019-20	41488	Irregular expenditure in violation of government rules	-
106.	University of Veterinary &Ani, Sciences, LHR	2018-19	36773	Irregular expenditure in violation of government rules	-
107.	Addl. Director L&DD, Kasur	2016-19	38017	Irregular expenditure on POL	13,896,000
108.	Addl. Director L&DD, Attock	2017-19	35895	Irregular expenditure on POL	12,880,000
109.	Addl. Director L&DD, Sahiwal	2016-19	36117	Irregular expenditure on POL	10,276,809
110.	Addl. Director L&DD, Sargodha	2017-19	33168	Irregular expenditure on POL	10,128,000
111.	Addl. Director L&DD, Gujranwala	2017-19	35287	Irregular expenditure on POL	7,338,000
112.	DG (Ext.) L&DD, Lahore	2019-20	44546	Irregular expenditure on POL	6,134,381
113.	Addl. Director L&DD, Bahawalpur	2016-19	34193	Irregular expenditure on POL	6,064,000
114.	Addl. Director L&DD, Rawalpindi	2017-19	35877	Irregular expenditure on POL	5,992,000
115.	Addl. Director L&DD, Jhang	2017-19	34210	Irregular expenditure on POL	5,760,000
116.	Addl. Director L&DD, Sahiwal	2016-19	36125	Irregular expenditure on POL	4,996,229
117.	Director L&DD, Lahore Division Lahore	2017-19	34964	Irregular expenditure on POL	4,868,487
118.	Director L&DD, Lahore	2017-19	34965	Irregular expenditure on POL	4,509,591

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Division Lahore				
119.	Addl. Director L&DD, Bahawalpur	2017-19	36690	Irregular expenditure on POL	3,582,000
120.	Addl. Director L&DD, Hafizabad	2018-19	35676	Irregular expenditure on POL	3,220,000
121.	Addl. Director L&DD, Vehari	2017-19	34709	Irregular expenditure on POL	2,670,000
122.	Addl. Director L&DD, Rawalpindi	2017-19	35880	Irregular expenditure on POL	2,653,900
123.	Secretary, L&DD, Lahore	2018-19	36912	Irregular expenditure on POL	2,499,056
124.	Secretary, L&DD, Lahore	2019-20	48285	Irregular expenditure on POL	1,023,339
125.	Secretary, L&DD, Lahore	2019-20	42289	Irregular expenditure on POL	859,781
126.	LPRI, Okara	2019-20	41894	Irregular expenditure on POL	701,256
127.	DG (Production), Livestock, Lahore	2019-20	41464	Irregular expenditure on POL	346,613
128.	Secretary, L&DD, Lahore	2019-20	42288	Irregular expenditure on POL	307,925
129.	Secretary L&DD, Lahore	2018-19	36909	Irregular expenditure on POL	128,294
130.	Supptt. Livestock Farm, Khanewal	2018-20	41441	Irregular/unjustified repair of vehicles and equipment	3,569,466
131.	DG(Ext.) L&DD	2019-20	44547	Irregular/unjustified repair of vehicles and equipment	1,925,080
132.	Director PRI, Rawalpindi	2018-20	41258	Irregular/unjustified repair of vehicles and equipment	1,604,677
133.	Director PRI, Rawalpindi	2018-20	41259	Irregular/unjustified repair of vehicles and equipment	1,498,402
134.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45265	Irregular/unjustified repair of vehicles and equipment	1,259,587
135.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45263	Irregular/unjustified repair of vehicles and equipment	735,359
136.	Secretary, L &DD, Lahore	2019-20	42291	Irregular/unjustified repair of vehicles and equipment	209,416
137.	DG (Production), Livestock, Lahore	2019-20	41468	Irregular/unjustified repair of vehicles and equipment	108,947
138.	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2017-20	41168	Irregular payment of Insurance claims to Askari and SPI insurance companies	5,907,611
139.	D. G. (Production), Punjab, Lahore	2017-19	41397	Income record of different LESs etc.	266,704,930
140.	Director L&D Barani Areas, Rawalpindi	2017-20	41165	Documentary evidence of NADRA, Proof of possessing of land, etc.	242,498,700
141.	D. G. (Production), Punjab, Lahore	2017-19	41398	Payment record of TPV	178,346,000
142.	University of Veterinary and Animal Sciences, Lahore	2019-20	41491	Vouched account	97,528,491

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
143.	Director, Livestock & Dairy Development, Barani Areas, Rawalpindi	2017-20	41167	Proof of calling expression through system generated SMS message not shown	53,278,673
144.	DG (Production) Punjab, Lahore	2017-19	41399	TSE/Non schedule, Price variation, running& final bill etc.	49,806,000
145.	DG (Production) Punjab, Lahore	2017-19	41400	TSE/Non schedule, Price variation, running& final bill etc.	38,158,000
146.	Addl. Director Livestock Faisalabad	2016-19	36147	Record not maintained	24,220,410
147.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41819	Outstanding Lease money from Government of Pakistan, Ministry of Defense, Civil Works Organizations	57,299,713
148.	Director Veterinary Research Institute, Lahore	2019-20	41245	Bank Statement, source of funding etc.	9,906,000
149.	Addl. Dir. Cold Chain Supply System Pb. LHR	2017-19	36021	Payrolls not produced	8,890,197
150.	Director L&DD Barani Areas, Rawalpindi	2017-20	41170	Willingness to act as helper, consent of the communication etc.	8,817,680
151.	Director Veterinary Research Institute, Lahore	2019-20	41241	Original bill of entry/GD Form	8,522,272
152.	Secretary L&DD, Lahore	2019-20	42283	Vouched account	5,040,000
153.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41825	Complete bidding process, comparative statement, etc.	4,584,000
154.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41822	Measurement Book, Completion & inspection certificate	2,500,000
155.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41287	Vouched account	1,896,975
156.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41823	Vouched account	703,686
157.	Director Livestock Lahore Division, Lahore	2017-19	34969	Supporting record of pay & allowances	701,746
158.	Secretary L&DD, Lahore	2019-20	42292	Reconciled expenditure	468,928
159.	Director Livestock Lahore Division, Lahore	2017-19	34966	Vouched account & Misc. record	-
160.	Superintendent Livestock Experiment Station JahangirabadKhanewal	2018-20	41438	Non-recovery due to appointment on fake certificate	702,545
161.	Director, Barani Livestock	2016-20	41831	Mis-appropriation in	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Production Research Institute, Kherimurat, Attock			mortality cases	
162.	University of Veterinary and Animal Sciences Lahore	2018-19	36759	Appointment of Dual National Employees	-
163.	Supt. Livestock Farm, Khanewal	2018-20	41434	Irregular opening of bank account	65,492,446
164.	Director Research Centre for Conservation of Sahiwal Cattle, Jhang	2018-20	41288	Irregular opening of bank account	-
165.	University of Veterinary &Ani, Sciences, Lahore	2018-19	36754	Irregular opening of bank account	-
166.	DG (Ext.) L&DD, Lahore	2019-20	44543 & 44545	Irregular advance drawl and undue retention of government money	779,000,000
167.	DG (Production) Livestock, Lahore	2019-20	41463	Irregular advance drawl and undue retention of government money	649,605
168.	Director Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41824	Irregular advance drawl and undue retention of government money	546,000
169.	Additional Director Livestock, Muzaffargarh	2019-20	41817	Irregular advance drawl and undue retention of government money	99,300
170.	Additional Director Livestock, Muzafargarh	2019-20	41810	Irregular payment of pending liabilities	60,680,695
171.	University of Veterinary and Animal Sciences, Lahore	2019-20	41476	Irregular payment of pending liabilities	5,464,696
172.	Secretary, L&DD, Lahore	2019-20	42286	Irregular payment of pending liabilities	5,320,423
173.	Secretary , L&DD, Lahore	2018-20	42282	Uncommendable of livestock farms land	89,642,500,000
174.	Secretary , L&DD, Lahore	2018-20	41435	Illegal occupation of livestock farms land	27,480,000
175.	Suptt, Livestock Farm, Khanewal	2018-20	41442	Illegal encroachment of land	-
176.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45257	Non utilization of land	-
177.	Addl. Director Livestock Sheikhupura	2018-19	34812	Non deduction of conveyance allowance	1,537,494
178.	University of Veterinary & Animal, Sciences, LHR	2018-19	36747	Non deduction of 5% maintenance charges	249,472
179.	D. G. (Production), Punjab, Lahore	2017-19	41417	Non deduction of conveyance allowance	156,748
180.	Addl. Dir. Cold Chain Supply System Pb. LHR	2017-19	36022	Non deduction of conveyance allowance	150,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
181.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31832	Irregular purchase of montanide oil	178,368,750
182.	Veterinary Research Institute, Lahore	2018-19	34890	Irregular Procurement	133,822,750
183.	Veterinary Research Institute, Lahore	2018-19	34889	Irregular Procurement	67,068,000
184.	Director Livestock Lahore Division, Lahore	2017-19	34959	Irregular Procurement	38,824,583
185.	Addl. Dir. Livestock B/Nagar	2016-19	34204	Irregular Procurement	19,302,203
186.	D. G. (Production), Punjab, Lahore	2017-19	41401	Irregular Procurement	17,837,000
187.	Addl. Dir. Livestock, Jhang	2017-19	34224	Irregular Procurement	15,168,000
188.	University of Veterinary &Ani, Sciences, LHR	2018-19	36745	Irregular Procurement	9,398,441
189.	Director General (Production) Punjab, Lahore	2017-19	41403	Irregular Procurement	8,606,000
190.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31396	Irregular Procurement	7,180,000
191.	D. G. (Production), Punjab, Lahore	2017-19	41405	Irregular Procurement	4,617,800
192.	Veterinary Research Institute, Lahore	2018-19	34895	Irregular Procurement	4,341,139
193.	Veterinary Research Institute, Lahore	2018-19	34887	Irregular Procurement	1,990,000
194.	D. G. (Production), Punjab, Lahore	2017-19	41406	Irregular Procurement	1,579,891
195.	D. G. (Production), Punjab, Lahore	2017-19	41407	Irregular Procurement	1,490,830
196.	D. G. (Production), Punjab, Lahore	2017-19	41410	Irregular Procurement	1,166,893
197.	D. G. (Production), Punjab, Lahore	2017-19	41414	Irregular Procurement	659,500
198.	Addl. Dir. Cold Chain Supply System Pb. LHR	2017-19	36023	Irregular Procurement	600,985
199.	D. G. (Production), Punjab, Lahore	2017-19	41418	Irregular Procurement	334,483
200.	D. G. (Production), Punjab, Lahore	2017-19	41412	Split up to avoid tender	211,075
201.	DG (Production) Punjab, Lahore	2017-19	41404	Irregular Procurement	208,300
202.	Addl. Dir. L&DD Gujrat	2017-19	37251	Splitting the indents	206,885
203.	Addl. Dir. Livestock B/Nagar	2016-19	34206	Miscellaneous recoveries	24,149,164

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
204.	Addl. Director Livestock MuzaffarGarh	2016-19	33202	Miscellaneous recoveries	2,492,800
205.	D.G. (Production), Punjab, Lahore	2017-19	41415	Miscellaneous recoveries	645,605
206.	D. G. (Production), Punjab, Lahore	2017-19	41419	Miscellaneous recoveries	92,160
PLANNING AND DEVELOPMENT DEPARTMENT					
1.	Punjab Social Protection Authority, Lahore	2019-20	41013 & 47542	Irregular expenditure due to poor financial management	1,648,432,406
2.	Director General, (ABAD) Rawalpinidi	2017-18	31188	Irregular expenditure due to poor financial management	153,089,816
3.	Director General, (ABAD) Rawalpinidi	2018-20	46122	Irregular expenditure due to poor financial management	67,396,547
4.	Punjab Social Protection Authority, Lahore	2019-20	33451	Irregular expenditure due to poor financial management	3,575,358
5.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43780	Irregular expenditure due to poor financial management	1,413,808
6.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43775	Irregular expenditure due to poor financial management	431,449
7.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43790	Staff not appointed on key posts	10.742 million
8.	Secretary Planning & Development, Lahore	2019-20	44436	Staff not appointed on key posts	-
9.	Secretary Planning & Development, Lahore	2019-20	31190	Non-achievement of targets of development schemes	7,693,000
10.	Director General, (ABAD) Rawalpinidi	2018-20	31196	Non-achievement of targets of development schemes	478,000
11.	Secretary Planning & Development, Lahore	2019-20	44435 & 44434	Non-achievement of targets of development schemes	-
12.	Secretary Planning & Development, Lahore	2019-20	44437	Non-achievement of targets of development schemes	-
13.	Director General, (ABAD) Rawalpinidi	2018-20	46119	Non-achievement of targets of development schemes	-
14.	Secretary Planning & Development, Lahore	2019-20	44427	Non-achievement of targets of development schemes	-
15.	Secretary Planning & Development, Lahore	2019-20	44438	Non-achievement of targets of development schemes	-
16.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43784	Expenditure in excess of budget allocation	2,620,790
17.	Secretary Planning & Development, Lahore	2019-20	44416	Outstanding recovery of Income Tax	578,467

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
18.	Punjab Social Protection Authority, Lahore	2019-20	47541	Irregular/ unjustified repair of vehicles	1,676,224
19.	Director General, (ABAD) Rawalpinidi	2019-20	46115	Income of rest house was not deposited in government treasury in timely manner	1,137,080
20.	Director General, (ABAD) Rawalpinidi	2017-18	31199	Solar water pump was installed without fulfillment of eligibility criteria of required storage capacity	140,000
21.	Punjab Social Protection Authority, Lahore	2019-20	47540	Certificate of examining monthly schedule of salaries was not recorded by supervisory officer	-
22.	DG (ABAD) Rawalpindi	2018-20	46116 & 46118	Less distribution of beneficiary share to farmers	34.85 million
23.	Punjab Social Protection Authority Lahore	2018-19	33455	Misclassification of expenditure	2.24 million
24.	Punjab Social Protection Authority Lahore	2018-19	33448	Non-transfer of Profit from bank account to PSPA's Fund	142.345 million
25.	Director General, (ABAD) Rawalpinidi	2017-18	31203	Non Production of record	8,582,244
26.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43777	Non Production of record	1,719,577
27.	Director General, (ABAD) Rawalpinidi	2019-20	31202	Non Production of record	1,192,715
28.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43785	Non Production of record	650,000
29.	Punjab Social Protection Authority, Lahore	2019-20	41008	Non Production of record	-
30.	Secretary Planning & Development, Lahore	2019-20	44412	Non Production of record	-
31.	Dy. Director P & D, Vehari	2016-19	34382	Non Production of record	-
32.	Secretary Planning & Development, Lahore	2019-20	44421	Unauthorized payment of pay and allowances	24,643,440
33.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43770	Unauthorized payment of pay and allowances	9,519,000
34.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43774	Unauthorized payment of pay and allowances	4,136,464
35.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43778	Unauthorized payment of pay and allowances	1,490,000
36.	Punjab Social Protection Authority, Lahore	2018-19	33459	Unauthorized payment of pay and allowances	674,240
37.	Director Gneral	2018-20	43788	Unauthorized payment of pay	216,304

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Monitoring & Evaluation (P&D) Punjab, Lahore			and allowances	
38.	Punjab Social Protection Authority, Lahore	2019-20	41017	Unauthorized payment of pay and allowances	206,727
39.	Secretary Planning & Development, Lahore	2018-19	36063	Unauthorized payment of pay and allowances	-
40.	D.G. Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43772	Irregular appointments of contingent paid staff	5,797,538
41.	Punjab Social Protection Authority, Lahore	2018-19	33450	Irregular procurements in violation of Punjab Procurement Rules	4,975,017
42.	Punjab Social Protection Authority, Lahore	2018-19	33456	Irregular procurements in violation of Punjab Procurement Rules	2,782,877
43.	Secretary Planning & Development, Lahore	2018-19	36059	Irregular procurements in violation of Punjab Procurement Rules	1,880,000
44.	Deputy Director Development, (P&D), Vehari	2016-19	34380	Irregular procurements in violation of Punjab Procurement Rules	404,166
45.	Director General, (ABAD) Rawalpinidi	2018-20	46117	Irregular use of vehicles without sanctioned strength	2,260,200
46.	Director General, (ABAD) Rawalpinidi	2018-20	46125	Irregular use of vehicles without sanctioned strength	8,599,426
47.	Punjab Social Protection Authority, Lahore	2019-20	41018	Irregular use of vehicles without sanctioned strength	301,685
48.	Punjab Social Protection Authority, Lahore	2019-20	33453	Irregular purchase of vehicles without immediate requirement	10.04 million
49.	Secretary Planning & Development, Lahore	2019-20	44428	Irregular expenditure on repair without completion of codal formalities	4,988,566
50.	Director General, (ABAD) Rawalpinidi	2018-20	46120	Irregular expenditure on repair without completion of codal formalities	2,751,016
51.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43779	Irregular expenditure on repair without completion of codal formalities	1,463,276
52.	Secretary Planning & Development, Lahore	2018-19	36085	Irregular expenditure on repair without completion of codal formalities	385,357
53.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43787	Irregular expenditure on repair without completion of codal formalities	355,746
54.	Punjab Social Protection Authority, Lahore	2018-19	33457	Irregular payment to beneficiaries of Khidmat Card	4,468,648,500
55.	Secretary Planning & Development, Lahore	2019-20	44423	Inefficient utilization of funds	1,359,672,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
56.	Secretary Planning & Development, Lahore	2019-20	36095	Inefficient utilization of funds	47,588,963
57.	Secretary Planning & Development, Lahore	2018-19	36098	Inefficient utilization of funds	27,842,160
58.	Punjab Social Protection Authority, Lahore	2019-20	41019	Inefficient utilization of funds	17,492,594
59.	Director General Monitoring & Evaluation (P&D) Punjab, Lahore	2018-20	43783	Inefficient utilization of funds	5,548,464
60.	Secretary Planning & Development, Lahore	2018-19	36083	Inefficient utilization of funds	956,121
61.	Secretary Planning & Development, Lahore	2018-19	36097	Loss due to delay in execution of the project	28.13 million
62.	Secretary Planning & Development, Lahore	2019-20	44424	Irregular mode of payment in cash	23,871,632
63.	Director General, (ABAD) Rawalpinidi	2018-20	46124	Irregular mode of payment in cash	2,111,716
64.	Director General, (ABAD) Rawalpinidi	2018-20	46126	Irregular mode of payment in cash	1,421,760
65.	Punjab Social Protection Authority, Lahore	2018-19	33454	Outstanding recovery of Punjab Sales Tax	753,861
66.	Director General, (ABAD) Rawalpinidi	2017-18	31193	Non-recovery of government dues	1,334,000
67.	Director General, (ABAD) Rawalpinidi	2018-20	46123	Non-recovery of government dues	1047,558
68.	Punjab Social Protection Authority, Lahore	2019-20	33460	Non-recovery of government dues	228,400
69.	Secretary Planning & Development, Lahore	2019-20	44413	Non-recovery of government dues	164,340
70.	Director General, (ABAD) Rawalpinidi	2017-18	31194	Non-recovery of government dues	118,847
71.	Director General, (ABAD) Rawalpinidi	2017-18	31197	Non-recovery of government dues	109,910
72.	Punjab Social Protection Authority, Lahore	2019-20	33461	Improper maintenance of record	1,988,448,578
73.	Punjab Social Protection Authority, Lahore	2019-20	33462	Improper maintenance of record	156,469,593
74.	Director General, (ABAD) Rawalpinidi	2018-20	44426	Irregular use of POL	3,560,000
75.	Secretary Planning & Development, Lahore	2019-20	44411	Irregular use of POL	292,241
76.	Director General, (ABAD) Rawalpinidi	2018-20	31200	Irregular use of POL	102,626
77.	Punjab Social Protection Authority, Lahore	2019-20	47543	Non maintenance of Fixed Assets Register	-
78.	Punjab Social Protection Authority, Lahore	2019-20	47544	Periodical physical verification of stores/stocks not conducted	-
79.	Secretary P&D	2019-20	44422	Poor supervision of IAD loan No.3159/3160 for the Project	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				(Trimmu and Panjnad Barrages Improvement Project).	
POPULATION WELFARE DEPARTMENT					
1	Director General Population welfare Punjab Lahore	2018-20	42391	Excess expenditure than budget allocation	10,111,353
2	Project Director PM Expansion of Family Welfare Centers & Introduction of Community Based Family Planning Workers.	2014-20	41522	Excess expenditure than budget allocation	3,753,585
3	Secretary Population welfare Department Lahore	2018-20	41540	Excess expenditure than budget allocation	1,549,302
4	Project Director PM Expansion of Family Welfare Centers & Introduction of Community Based Family Planning Workers.	2014-20	41515	Expenditure charged to irrelevant object head	6,869,900
5	Secretary Population welfare Department Lahore	2018-20	41530	Expenditure charged to irrelevant object head	956,936
6	Secretary Population welfare Department Lahore	2018-20	41537	Expenditure charged to irrelevant object head	731,702
7	Secretary Population welfare Department Lahore	2018-20	41528	Expenditure charged to irrelevant object head	527,613
8	D.G. Population Welfare Lahore	2013-18	31358	Irregular mode of payments in cash	119,400
9	Secretary Population Welfare Lahore	2018-20	41539	Non-maintenance of history sheets and dead stock register of M&E-Rs.371,299	371,299
10	Director General Population Welfare Punjab Lahore	2018-20	42385	Non deduction of Late Delivery Charges	6,000
11	Secretary, Population Welfare, Lahore	2018-20	41527	Inadmissible/unauthorized payment of pay & allowances	15,014,214
12	Secretary, Population Welfare, Lahore	2018-20	41526	Inadmissible/unauthorized payment of pay & allowances	2,478,336
13	Director General Population Welfare Department Lahore.	2018-20	42379	Inadmissible/unauthorized payment of pay & allowances	585,000
14	Secretary, Population Welfare, Lahore	2018-20	41535	Inadmissible/unauthorized payment of pay & allowances	554,899
15	Secretary, Population Welfare, Lahore	2018-20	41541	Inadmissible/unauthorized payment of pay & allowances	86,515
16	Secretary Population Welfare Department, Lahore	2018-20	41533	Poor Human Resource Management	11,418,816

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
17	Family Health Clinic, Okara	2016-18	31340	Poor Human Resource Management	438,251
18	Family Health Clinic, Okara	2017-18	31339	Irregular expenditure on purchase of medicine	264,346
19	Chief Medical Officer Family Health Clinic (Old name RHSA Center) DHQ Hospital Khusab	2013-18	31360	Irregular opening of bank account and non-reconciliation of bank account	2.61 million
20	Secretary Population Welfare Department Punjab Lahore	2018-20	41532	Non transparent expenditure on rent of office building	10.12 million
21	Director General Population Welfare Punjab Lahore	2018-20	47426	Irregular mode of payment	5..16 million
22	District Population welfare Officer Layyah	2017-18	31363	Non obtaining of valid rent assessment certificates from Excise & Taxation Department	1.73 million
23	Family Health Clinic/ RHSA, Khusab	2013-18	31359	Doubtful payment of IRC expenditure	510,000
24	DPWO Layyah	2017-18	31361	Irregular hiring of services of unregistered non-government organization	120.89 million
25	D.G. Population Welfare, Lahore	2018-20	42384	Annual procurement planning was not uploaded, without floating tender on PPRA, Splitting and stock entries not shown on expenditure of conference and seminar	465,475
26	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41513	No Annual procurement planning wasuploaded ,not follow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected register and Professional Tax register not found on purchase of hardware	206,930
27	Secretary Population welfare Department Punjab Lahore	2018-20	47413	Purchase of statationary in Piece meal through Quotations resulting in uneconomical	190,526
28	D.G. Population Welfare Lahore	2018-20	41529	Annual procurement planning was not uploaded, Bid Evaluation, Dateless comparative statement, Performance guarantee, inspection report, Stamp duty not shown on purchase of Furniture	157,875

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
29	Secretary Population welfare Department, Lahore	2018-20	47414	Expenditure was incurred without advertisement of PPRA website, Delivery Challan, Inspection report	105,000
30	D.G. Population Welfare Lahore	2018-20	42367	Television video cassette of Electronic Media Campaign	18,115,568
31	Secretary, Population Welfare Department, Lahore	2018-20	41534	Record of POL consumption	5,743,458
32	Family Health Care ChoubaraDistt.Layyah	2017-18	31775	Stock register	771,738
33	DPWO Layyah	2017-18	31362	Record of sale proceeds	300,000
34	Family Health Care ChoubaraDistt.Layyah	2017-18	31776	Vouched account of repair of office building	164,718
35	Project Director PM Expansion of Family Welfare Centers & Introduction of Community Based Family Planning Workers.	2014-20	41521	Lapse of funds due to non-surrendering of savings	449,062,665
36	D.G. Population Welfare Lahore	2018-20	42390	Lapse of funds due to non-surrendering of savings	147,613,787
37	Secretary, Population Welfare Department, Lahore	2018-20	41538	Lapse of funds due to non-surrendering of savings	11,142,706
38	FHC/RHSA Khushab	2016-18	31358	Lapse of funds due to non-surrendering of savings	332,594
39	Director General Population Welfare Punjab, Lahore	2018-20	47427	Irregular expenditure on pending liabilities of previous year	71,606,672
40	Director General Population Welfare Punjab, Lahore	2018-20	47424	Irregular expenditure on consumption of POL	7,237,351
41	Director General Population Welfare Punjab, Lahore	2018-20	47425	Non preparation of PC-IV (completion Report)	75,480,000
42	Project Director PM Expansion of Family Welfare Centers & Introduction of Community Based Family Planning Workers.	2014-20	47350	Physical verification of stores and stock not carried out	-
43	Project Director PM Expansion of Family Welfare Centers & Introduction of Community Based Family Planning Workers.	2014-20	47351	Non maintenance of Fixed Asset Register	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT					
1.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47697	Laps of funds	1231,491,331
2.	D. G. Health Services Punjab, Lahore	2019-20	43226	non srrendering of savings	835,584,000
3.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46085	non srrendering of savings	638,841,328
4.	Hepatitis & Infection Control Program	2016-20	47209	non srrendering of savings	449,063,165
5.	Drug Testing Laboratory, Lahore	2016-20	47058	non srrendering of savings	221,141,366
6.	D. G. Health Services Punjab, Lahore	2019-20	47682	non srrendering of savings	217,996,508
7.	D. G. Health Services Punjab, Lahore	2019-20	43221	Irreglevent object head	206,775,568
8.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42433	non srrendering of savings	95,594,748
9.	D. G. Health Services Punjab, Lahore	2019-20	43222	Excess expenditure than budget allocation	36,388,913
10.	Hepatitis & Infection Control Program	2016-20	47225	Excess expenditure than budget allocation	31,680,493
11.	Hepatitis & Infection Control Program	2016-20	47179	Expendituere on irreglevent program	28,089,658
12.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46301	non srrendering of savings	26,531,000
13.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47700	Lapse of funds	19,284,423
14.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41548	non srrendering of savings	17,487,003
15.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2018-20	45100	non srrendering of savings	11,409,741
16.	Secretary P&SHD Lahore.	2019-20	42434	Excess expenditure than budget allocation	11,370,001
17.	Secretary P&SHD Lahore.	2019-20	42432	non srrendering of savings	8,468,582
18.	DG Health Service Punjab, Lahore	2019-20	43216	Irregular shifting of head quarter	6,140,000
19.	Drug Testing Laboratory, Lahore	2016-20	47057	Excess expenditure than budget allocation	2,413,141
20.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42455	Irreglevent object head	2,384,524

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
21.	DG Health Services Punjab, Lahore	2019-20	43217	Off raod vehicles	1,980,000
22.	DG Health Services Punjab, Lahore	2019-20	43219	POL expenditure on vehicle under use of PRO to Minister	605,400
23.	DG Health Services Punjab, Lahore	2018-19	33608	Irreglevent object head	540,300
24.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2018-20	45099	Excess expenditure than budget allocation	266,129
25.	DG Health Services Punjab, Lahore	2019-20	43220	Repair and maintenance expenditure on vehicle under use of PRO to Minister	183,337
26.	Prevention and Control of Non Communicable Disease Punjab, Lahore	2018-20	45094	Irreglevent object head	167,802
27.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41544	expenditure on POL for vehicle not pertained to project	90,733
28.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41545	Improper maintenance of auditable record	738,183
29.	Drug Testing Lab, Lahore	2016-20	42688	Improper maintenance of auditable record	372,064
30.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42463	Improper maintenance of auditable record	-
31.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42454	Improper maintenance of auditable record	-
32.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42465	Improper maintenance of auditable record	-
33.	Drug Testing Lab, Lahore	2016-20	42679	Improper maintenance of auditable record	-
34.	Hepatitis & Infection Control Program	2016-20	47168	Improper maintenance of auditable record	-
35.	Non communicable Disease Control Program	2018-20	47061	Improper maintenance of auditable record	-
36.	DG Health Services Punjab Lahore	2019-20	47683	Improper maintenance of auditable record	-
37.	DG Health Services Punjab Lahore	2019-20	43223	Irregular payment of pay and allowance	1,911,000
38.	DG Health Services Punjab Lahore	2018-19	33632	Irregular payment of pay and allowance	271,236
39.	Program Manager, Prevention & Control of Non-Communicable Diseases, Lahore	2018-20	45097	Irregular grant of Additional Charge	-
40.	PMU Primary and Secondary Healthcare	2018-20	46086	Irregular payment of rent of buildings	24,092,694

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Department Lahore				
41.	Secretary Primary & Secondary Healthcare Department Lahore	2019-20	42425	Irregular payment of rent of buildings	9,996,140
42.	DG Health Services Punjab, Lahore	2018-19	33618	Irregular payment of rent of buildings	3,000,000
43.	Prevention and Control of Non Communicable Disease Punjab, Lahore	2018-20	45091	Irregular payment of rent of buildings	2,870,000
44.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46306	Refund of utilization funds to DFID/ World Bank	21,607,900
45.	Drug Testing Lab Lahore	2016-20	42678	Unjustified disbursement of drug testing fee	2,800,655
46.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46112	Deviation from PC-I	1,574,686
47.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46302	Deviation from PC-I	256,630
48.	Hepatitis & Infection Control Program	2016-20	47194	Non deposit of government receipt into government treasury	743,293
49.	Project Management Unit-Primary &Secondary Health Care Department Lahore	2018-20	46094	Irregular expenditure and Advance Drawl of fund	579,200
50.	Hepatitis & Infection Control Program	2016-20	47224	Doubtful payment of GST	32.17 million
51.	Hepatitis & Infection Control Program	2016-20	47153	Poor performance of the department	-
52.	Hepatitis & Infection Control Program	2016-20	47206	Poor performance of the department	-
53.	Hepatitis & Infection Control Program	2016-20	47211	Poor performance of the department	-
54.	Hepatitis & Infection Control Program	2016-20	47212	Poor performance of the department	-
55.	Hepatitis & Infection Control Program	2016-20	47200	Poor performance of the department	-
56.	Hepatitis & Infection Control Program	2016-20	47198	Poor performance of the department	-
57.	Hepatitis & Infection Control Program	2016-20	47178	Poor performance of the department	-
58.	Hepatitis & Infection Control Program	2016-20	47222	Poor performance of the department	-
59.	Secretary Primary & Secondary Healthcare, Lahore	2019-20	42445	Irregular auction of canteen and non-recovery of contract amount, electricity charges and income tax	417,757
60.	PMU Primary and	2018-20	47701	Non verification of deposits	40,669,966

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Seconary Healthcare Department				
61.	Drug Testing Lab, Lahore	2016-20	47059	Non verification of deposits	11,088,880
62.	PMU Primary and Seconary Healthcare Department	2018-20	47702	Non verification of deposits	3,961,896
63.	Secretary Primary &Secondary Healthcare, Lahore	2018-19	32413	Non verification of deposits	1,350,000
64.	Drug Testing Lab Lahore	2016-20	42682	Unlawful supply of electricity to TB Laboratory-Rs.	8.89 million
65.	Drug Testing Lab Lahore	2016-20	42676	Doubtful purchase of various items-Rs.	2.59 million
66.	Drug Testing Lab, Lahore	2016-20	42683	Non accountal of stock	1,598,700
67.	Drug Testing Lab, Lahore	2016-20	42675	Non accountal of stock	325,000
68.	Secretary Primary & Secondary Healthcare, Lahore	2019-20	42466	Non verification of educational certificates from respective BISE / Universities	-
69.	Hepatitis & Infection Control Program	2016-20	47220	Irregular payment of pay and allowances	29,806,200
70.	Prevention & Control of Non-Communicable Diseases Punjab Lahore	2016-18	31107	Irregular payment of pay and allowances	3,190,000
71.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46299	Irregular payment of pay and allowances	1,135,000
72.	PMU-Primary & Secondary Healthcare Department	2018-20	46087	Irregular payment of pay and allowances	1,029,824
73.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42450	Irregular payment of pay and allowances	840,000
74.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2016-18	31108	Irregular payment of pay and allowances	378,126
75.	Hepatitis & Infection Control Program	2016-20	47143	Irregular payment of pay and allowances	72,368
76.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47699	Irregular procurement in violation of rules	3,743,194,452
77.	Hepatitis & Infection Control Program	2016-20	47167	Irregular procurement in violation of rules	188,120,042
78.	Hepatitis & Infection Control Program	2016-20	47126	Irregular procurement in violation of rules	36,000,000
79.	Hepatitis & Infection Control Program	2016-20	47182	Irregular procurement in violation of rules	7,237,876
80.	DG Health Services Punjab, Lahore	2019-20	47679	Irregular procurement in violation of rules	6,344,100
81.	PMU Primary and Secondary Healthcare	2018-20	47704	Irregular procurement in violation of rules	4,569,881

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Department Lahore				
82.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47703	Irregular procurement in violation of rules	2,637,152
83.	Hepatitis & Infection Control Program	2016-20	47193	Irregular procurement in violation of rules	2,095,200
84.	Hepatitis & Infection Control Program	2016-20	47189	Irregular procurement in violation of rules	1,809,596
85.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47705	Irregular procurement in violation of rules	1,400,628
86.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46101	Irregular procurement in violation of rules	1,077,870
87.	DG Health Services Punjab, Lahore	2019-20	43204	Drawl of funds to avoid lapse	6,361,712,316
88.	Secretary Primary & Secondary Healthcare Department Lahore	2019-20	42426	Drawl of funds to avoid lapse	1,550,881,619
89.	DG Health Services Punjab, Lahore	2019-20	43211	Drawl of funds to avoid lapse	294,000,000
90.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46088	Drawl of funds to avoid lapse	181,200,292
91.	D. G. Health Services Punjab, Lahore	2019-20	43215	Unjustified payment of pending liabilities	147,036,223
92.	Hepatitis & Infection Control Program	2016-20	47175	Unjustified payment of pending liabilities	2,032,574
93.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42470	Unjustified payment of pending liabilities	1,914,200
94.	Director General Health Services Punjab Lahore	2019-20	43212	Non collection of Revised Bank Guarantee	14,700,000
95.	Director General Health Services Punjab, Lahore	2019-20	43213	Doubtful payment on account of Printing	9,422,534
96.	PMU-Primary & Secondary Healthcare Department	2018-20	46111	Purchase of medicine vending machine from irrelevant cost center	1,400,000
97.	DG Health Services Punjab, Lahore	2019-20	43207	Unlawful consumption of expired insecticide	4,725,000
98.	Hepatitis & Infection Control Program	2016-20	47192	Recovery from various contractors	568,977,464
99.	Hepatitis & Infection Control Program	2016-20	47217	Recovery from various contractors	185,042,709
100.	Hepatitis & Infection Control Program	2016-20	47165	Recovery from various contractors	120,068,383
101.	Hepatitis & Infection Control Program	2016-20	47207	Recovery from various contractors	112,831,798
102.	Hepatitis & Infection Control Program	2016-20	47162	Recovery from various contractors	111,892,884

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
103.	Hepatitis & Infection Control Program	2016-20	47124	Recovery from various contractors	10,758,600
104.	Hepatitis & Infection Control Program	2016-20	47191	Recovery from various contractors	9,868,096
105.	Hepatitis & Infection Control Program	2016-20	47218	Recovery from various contractors	7,102,061
106.	Hepatitis & Infection Control Program	2016-20	47171	Recovery from various contractors	3,481,870
107.	Hepatitis & Infection Control Program	2016-20	47215	Recovery from various contractors	1,146,970
108.	Hepatitis & Infection Control Program	2016-20	47213	Recovery from various contractors	933,566
109.	Hepatitis & Infection Control Program	2016-20	47187	Recovery from various contractors	859,199
110.	Drug Testing Lab, Lahore	2016-20	42670	Recovery from various contractors	651,393
111.	Hepatitis & Infection Control Program	2016-20	47216	Recovery from various contractors	496,974
112.	Prevention and Control of Non Communicable Disease Punjab, Lahore	2016-18	31093	Less deduction of taxes & duty	2,604,109
113.	Secretary Primary & Secondary, H/Care, LHR	2018-19	32400	Less deduction of taxes & duty	875,829
114.	Prevention and Control of Non Communicable Disease Punjab, Lahore	2016-18	31094	Less deduction of taxes & duty	527,465
115.	Secretary Primary & Secondary, H/Care, LHR	2018-19	32409	Less deduction of taxes & duty	157,500
116.	Director General Health Services Lahore		33620	Excess drawal of POL charges than prescribed limit	716,832
117.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47693 , 47694 & 47698 ,	Expenditure without pre-audit and post-audit	14,430,220,370
118.	Secretary Primary & Secondary Healthcare Department Lahore	2019-20	42456 & 42457	Expenditure without pre-audit and post-audit	2,071,514,654
119.	DG Health Services Punjab, Lahore	2018-19	33607	Expenditure without pre-audit and post-audit	2,031,219,046
120.	Secretary Primary & Secondary Healthcare Department Lahore	2018-19	32376	Expenditure without pre-audit and post-audit	1,341,665,713
121.	DG Health Services Punjab, Lahore	2018-19	33619	Expenditure without pre-audit and post-audit	984,436,000
122.	DG Health Services Punjab, Lahore	2018-19	47676	Expenditure without pre-audit and post-audit	9,477,000
123.	Secretary Primary & Secondary Healthcare	2019-20	42437	Provision of procurements record to NAB	1,999,992,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Department Lahore				
124.	DG Health Services, Punjab Lahore	2019-20	47681	Provision of procurements record to NAB	1,593,400,000
125.	Secretary Primary & Secondary Healthcare Department Lahore	2018-19	32382	Provision of procurements record to NAB	910,051,525
126.	Hepatitis & Infection Control Program	2016-20	47180	Irregular expenditure due to deviation from PC-I	-
127.	DG Health Services Punjab, Lahore	2018-19	43224	Advance drawal without post audit	294,000,000
128.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	47706	Advance drawal without post audit	163,141,289
129.	DG Health Services Punjab, Lahore	2018-19	47677	Advance drawal without post audit	138,939,500
130.	DG Health Services Punjab, Lahore	2018-19	47680	Advance drawal without post audit	91,750,000
131.	DG Health Services Punjab, Lahore	2018-19	33630	Irregular expenditure due to non achievement of target	389,501,000
132.	DG Health Services Punjab, Lahore	2018-19	33629	Irregular expenditure due to non achievement of target	84,327,000
133.	Drug Testing Lab Lahore	2016-20	42669	Doubtful consumption of laboratory equipment	10,360,147
134.	Secretary Primary & Secondary Healthcare Department Lahore	2019-20	42462	Periodic Physical verification of Stores and Stocks not carried out	-
135.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46307	Periodic Physical verification of Stores and Stocks not carried out	-
136.	DG Health Services Punjab, Lahore	2019-20	47692	Periodic Physical verification of Stores and Stocks not carried out	-
137.	PMU Primary and Secondary Healthcare Department	2018-20	47695	Periodic Physical verification of Stores and Stocks not carried out	-
138.	DG Health Services Punjab, Lahore	2018-19	33611	Non-production of record	78,987,000
139.	Prevention and Control of Non Communicable Disease Punjab, Lahore	2016-18	31095	Non-production of record	31,248,350
140.	DG Health Services Punjab, Lahore	2018-19	33613	Non-production of record	18,520,000
141.	Prevention and Control of Non Communicable Disease Punjab, Lahore	2016-18	31101	Non-production of record	13,320,948
142.	Secretary Primary & Secondary Healthcare Department Lahore.	2018-19	32419	Non-production of record	5,178,275
143.	DG Health Services Punjab, Lahore	2018-19	33610	Non-production of record	1,419,600

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
144.	PMU Revamping work of DHQ/THQ hospital in Punjab, Lahore	2017-18	37130	Irregular procurements made in violation of Punjab Procurement Rules	54,163,672
145.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2016-18	31111	Irregular procurements made in violation of Punjab Procurement Rules	7,009,000
146.	DG Health Services Punjab, Lahore	2018-19	33615	Irregular procurements made in violation of Punjab Procurement Rules	1,410,074
147.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2016-18	31106	Irregular procurements made in violation of Punjab Procurement Rules	1,363,398
148.	DG Health Services Punjab, Lahore	2018-19	33628	Procurement was splitted to avoid tenderning process	454,300
149.	DG Health Service Punjab, Lahore	2019-20	47685	Excess apayment due to purchase at higher rate as compared to last year rate	321,440,000
150.	DG Health Service Punjab, Lahore	2019-20	43227	Purchase of temephos1% at higher rate than estimated price advertised	43,650,000
151.	DG Health Service Punjab, Lahore	2019-20	43203	Purchase of motor bikes at higher rates than approved rate in PC-1	9,089,500
152.	DG Health Service Punjab, Lahore	2019-20	47689	Non receipt of medicine for which payment was made	3,215,450
PROVINCIAL ASSEMBLY					
1	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46157	Non-surrendering of savings	339.08 million
2	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46145	Non-production of vouched account	397,242
3	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46161	Overpayment on account of Computer Allowance	216,000
4	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46148	Misclassification of expenditure	7.24 million
5	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46160	Non/less recovery of Punjab Sales Tax on services	589,691
6	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46152	Non verification of treasury challans	13.19 million
7	Secretary, Provincial Assembly of Punjab, Lahore	2018-20	46158	Excessive consumption of POL than ceiling	150,000
8	Provincial Assembly of the Punjab, Lahore	2018-20	46149	Unauthorized mode of payments-	16,024,240

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
9	Provincial Assembly of the Punjab, Lahore	2018-20	46146	Non-recovery of room rent and utility charges from members of Punjab Assembly and staff	6,306,000
10	Provincial Assembly of the Punjab, Lahore	2018-20	46163	Irregular expenditure on repair of vehicles	5,257,044
11	Provincial Assembly of the Punjab, Lahore	2018-20	46150	Non-deduction of Income Tax	1,389,078
12	Provincial Assembly of the Punjab, Lahore	2018-20	46159	Non-deduction of Income Tax	721,850
13	Provincial Assembly of the Punjab, Lahore	2018-20	46147	Non-recovery of room rent and utility charges from members of Punjab Assembly and staff	394,943
14	Provincial Assembly of the Punjab, Lahore	2018-20	46151	Irregular appointments of Contingent paid staff-	375000
15	Provincial Assembly of the Punjab, Lahore	2018-20	46154 & 46156	Non-production of sanctioned strength of employee and vehicles and abnormal variation in employee strength	-
16	Provincial Assembly of the Punjab, Lahore	2018-20	46155	Wastage/loss of public money by retaining seven numbers of vehicles on general duty	-
SCHOOL EDUCATION DEPARTMENT					
1.	Cadet College ChoaSaiden Shah, Chakwal	2016-20	44044	Unauthorized payment of EOBI contribution	4.66 million
2.	Punjab Examination Commission, Lahore	2019-20	41184	Irregular and unjustified shifting of headquarter	2,419,836
3.	Divisional Director Elementary Education Gujranwala	2017-20	42793	Irregular and unjustified shifting of headquarter	2,368,593
4.	Divisional Director Elementary Education Gujranwala	2017-20	42794	Irregular and unjustified shifting of headquarter	1,913,668
5.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40905	Savings not surrendered	36,312,388
6.	Punjab Examination Commission (PEC), Lahore	2019-20	41185	Savings not surrendered	21,765,939
7.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2017-20	42791	Savings not surrendered	12,354,958
8.	Divisional Director (SE), Multan Division	2017-20	42788	Savings not surrendered	7,558,000
9.	Principal, Govt. Central	2015-18	31233	Unjustified collection of	1.11 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Model school , Lahore			transport fund in absence of school transport	
10.	Punjab Library Complex, Lahore	2012-18	30796	Excess drawl and payment of POL charges than ceiling	446,310
11.	Punjab Examination Commission, Lahore	2018-19	36504	Excess payment on account of leave encashment above entitlement	110,618
12.	Cadet College ChoaSaiden Shah	2016	44055	Deficiency in recruitment process of staff and rules	-
13.	Cadet College ChoaSaiden Shah	2016	44046	Deficiency in recruitment process of staff and rules	-
14.	Cadet College ChoaSaiden Shah	2016	44048	Deficiency in recruitment process of staff and rules	-
15.	Cadet College ChoaSaiden Shah	2016	44060	Deficiency in recruitment process of staff and rules	-
16.	Cadet College ChoaSaiden Shah	2016	44033	Deficiency in recruitment process of staff and rules	-
17.	Cadet College ChoaSaiden Shah	2016	44032	Deficiency in recruitment process of staff and rules	-
18.	Cadet College ChoaSaiden Shah	2016	44035	Deficiency in recruitment process of staff and rules	-
19.	Cadet College ChoaSaiden Shah	2016	44049	Deficiency in recruitment process of staff and rules	-
20.	Cadet College ChoaSaiden Shah	2016	44053	Deficiency in recruitment process of staff and rules	-
21.	Cadet College ChoaSaiden Shah, Chakwal	2016	44062	Deficiency in recruitment process of staff and rules	-
22.	Project Director Children Library Complex	2012-18	30790	Unjustified Variation of Expenditure-Rs.	121.67 million
23.	Cadet College ChoaSaiden Shah, Chakwal	2016-20	44041	Loss due to non-investment of college fund	4,809,000
24.	Punjab Examination Commission	2019-20	41176	Non-investment of surplus amount available in bank accounts	2,076,750
25.	Project Director Children Library Complex	2012-18	30805	Actual payees receipts not obtained	30.04 million
26.	Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42748	Non-auction of off road vehicles and other articles	9,200,000
27.	Punjab Examination Commission (PEC), Lahore	2019-20	41178	Non-auction of off road vehicles and other articles	5,000,000
28.	Punjab Examination Commission (PEC), Lahore	2019-20	41177	Non-auction of off road vehicles and other articles	2,387,607
29.	Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42745	Non-auction of off road vehicles and other articles	806,363
30.	Secretary, School Education Department,	2019-20	40904	Non-auction of off road vehicles and other articles	743,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Govt. of the Punjab, Lahore				
31.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	46491	Non-auction of off road vehicles and other articles	-
32.	Cadet College, ChoaSaiden ShahChakwal	2016-20	46573	Non-auction of off road vehicles and other articles	-
33.	Secretary, School Education Department, Lahore	2019-20	40893	Non-production of record	893,341,416
34.	Punjab Examination Commission(PEC),Lahore	2019-20	41174	Non-production of record	138,324,003
35.	Secretary, School Education Department, Lahore	2019-20	40897	Non-production of record	8,103,012
36.	Quaid-e-Azam Academy of Education Development, Lahore	2019-20	42742	Non-production of record	4,389,990
37.	Quaid-e-Azam Academy of Education Development, Lahore	2019-20	42749	Non-production of record	504,006
38.	Cadet College ChoaSaiden Shah, Chakwal	2016-20	44058	Irregular/unauthorized grant of pay and allowances	60,000
39.	Cadet College, ChoaSaidaenShahChakwal	2016-20	44054	Un-authorized grant of extension in contract of employee	-
40.	Children Library Complex, Lahore	2012-18	30784	Unjustified /un-authorized expenditure	17,633,650
41.	Punjab Examination Commission (PEC), Lahore	2019-20	41175	Unjustified /un-authorized expenditure	8,388,147
42.	Cadet College, ChoaSaidaenShahChakwal	2016-20	44045	Excess drawl of posts than sanctionedposts-Rs.18.77 million	18770000
43.	Cadet College, ChoaSaidaenShahChakwal	2016-20	44036	Un-authorized conversion of appointments without advertisement	-
44.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2017-19	37763	Unauthorized retention of lapsed amount into commercial bank	2,052,196,481
45.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42739	Unauthorized retention of lapsed amount into commercial bank	155,000,000
46.	Punjab Examination Commission (PEC), Lahore	2019-20	41173	Unauthorized retention of lapsed amount into commercial bank	9,644,548
47.	Executive District Officer (Edu) RahimYar Khan	2017-19	37765	Non-deposit of balance amount of SDAs into treasury	915,338,264

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	(RN-4165) SDA				
48.	Director General, Quad-e-Azam Academy of Educational Development, Lahore (SDA account-35)	2017-19	33703	Non-deposit of balance amount of SDAs into treasury	478,186,506
49.	Executive District Officer (Edu) RahimYarKhanSDA(RN-4165)	2017-19	37766	Non-deposit of balance amount of SDAs into treasury	443,450,657
50.	Project Director Children Library Complex, Sagodha(SDA-90)	2012-18	30793	Non-deposit of balance amount of SDAs into treasury	342,090
51.	Cadet College, ChoaSaidaenShahChakwal	2016-20	44030	Irregular investments	120,000,000
52.	Cadet College, ChoaSaidaenShahChakwal	2016-20	44029	Defective preparation of annual budget estimates-Rs.560.05 million	560,050,000
53.	Cadet College, ChoaSaidaenShahChakwal	2016-20	44027	Un-authorized expenditure due to non approval of budget from government-Rs. 452.74 million	452,740,000
54.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44028	Excess expenditure than budget provision	51,879,638
55.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46482	Excess expenditure than budget provision	10,759,240
56.	Divisional Director (SE), Multan Division	2017-20	46651	Excess expenditure than budget provision	5,088,256
57.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40908	Excess expenditure than budget provision	3,564,946
58.	Divisional Director Elementary Education Gujranwala	2017-20	42792	Excess expenditure than budget provision	3,246,653
59.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	40909	Excess expenditure than budget provision	654,994
60.	Punjab Examination Commission, Lahore	2019-20	41181	Misclassification of expenditure	18,035,476
61.	Punjab Examination Commission, Lahore	2019-20	41182	Misclassification of expenditure	1,621,988
62.	Secretary, School Education Department, Govt. of the Pun1jab, Lahore	2019-20	45248	Misclassification of expenditure	269,510
63.	Punjab Examination	2019-20	41183	Misclassification of	176,686

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Commission, Lahore			expenditure	
64.	Secretary, School Education Department, Govt. of the Pun1jab, Lahore	2019-20	40898	Irregular payment of pending liabilities	2,528,781
65.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44040	Loss due to less credit of profit on investment-Rs. 1.09 million	1,093,830
66.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44039	Unjustified award of canteen contract and non-recovery of outstanding amount	512,882
67.	Secretary, School Education Department, Govt. of the Pun1jab, Lahore	2019-20	40902	Non recovery of stolen jeep	500,000
68.	Secretary, School Education Department, Govt. of the Pun1jab, Lahore	2019-20	40901 , 40906	Irregular expenditure on repair of vehicle, I.T. equipment and furniture	4,703,264
69.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46484	Physical verification of stores and stock not carried out	-
70.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	46492	Physical verification of stores and stock not carried out	-
71.	Punjab Examination Commission (PEC), Lahore	2019-20	46490	Physical verification of stores and stock not carried out	-
72.	Cadet College, ChoaSaiden Shah Chakwal	2016-20	46572	Physical verification of stores and stock not carried out	-
73.	Secretary, School Education Department, Govt. of the Punjab, Lahore	2019-20	46494	Non/defective maintenance of fixed asset register	-
74.	Punjab Examination Commission (PEC), Lahore	2019-20	46489	Non/defective maintenance of fixed asset register	-
75.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	46488	Non/defective maintenance of fixed asset register	-
76.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46574	Non/defective maintenance of fixed asset register	-
77.	Divisional Director (SE), Multan Division	2017-20	46652	Non/defective maintenance of fixed asset register	-
78.	Secretary, School Education Department,	2019-20	46493	Deviation and breach of government rules and	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Govt. of the Punjab, Lahore			instructions	
79.	Director General,Quad-e-Azam Academy of Educational Development, Lahore	2019-20	42747	Deviation and breach of government rules and instructions	-
80.	Children Library Complex, Lahore	2012-18	30800	Deviation and breach of government rules and instructions	-
81.	Director General,Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46486	Deviation and breach of government rules and instructions	-
82.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46483	Deviation and breach of government rules and instructions	-
83.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46485	Deviation and breach of government rules and instructions	-
84.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2019-20	46487	Deviation and breach of government rules and instructions	-
85.	Children Library Complex, Lahore	2018-19	30801	Deviation and breach of government rules and instructions	-
86.	Punjab Examination Commission (PEC), Lahore	2012-18	36502	Deviation and breach of government rules and instructions	-
87.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44066	Non completion of construction work	102,034,065
88.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44064	Non completion of construction work	98,047,236
89.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44065	Non completion of construction work	90,383,000
90.	Cadet College, ChoaSaidaen Shah Chakwal	2016-20	44067	Unauthorized award of construction work	19,457,000
91.	Director General, Quad-e-Azam Academy of Educational Development, Lahore	2017-19	33710	Delay in the procurement of ECE kits	235,000,000
92.	Executive District Officer (Edu) Rahim Yar Khan	2017-19	37773	Doubtful purchase of items on the invoices without Number and dates	9,778,941

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
93.	Executive District Officer (Edu) Rahim Yar Khan	2017-19	37777	Doubtful purchase of items due difference in sequence of invoices	4,713,487
SERVICES AND GENERAL ADMINISTRATION DEPARTMENT					
1.	Deputy Commissioner DG Khan	2017-20	40433	Poor Human Resource Management	23,920,260
2.	Addl. Director Anti Corruption Multan	2008-20	46704	Poor Human Resource Management	17,607,410
3.	Director Anti Corruption Bahawalpur	2008-20	45468	Poor Human Resource Management	1,760,532
4.	Addl. Director Anti Corruption Multan	2008-20	46711	Poor Human Resource Management	670,158
5.	Deputy Commissioner Nankana Sahib	2017-20	44645	Unjustified grant of Executive Allowance to the officers	6,256,296
6.	Deputy Commissioner Sheikhupura	2019-20	39783	Unjustified grant of Executive Allowance to the officers	5,326,904
7.	Deputy Commissioner DG Khan	2017-20	40438	Irregular &unauthorized payments for contingent charges of other offices	2,949,846
8.	Commissioner DG Khan Division DG Khan	2019-20	40174	Irregular &unauthorized payments for contingent charges of other offices	2,261,485
9.	Deputy Commissioner Sialkot	2017-20	40552	Irregular &unauthorized payments for contingent charges of other offices	2,065,678
10.	Deputy Commissioner Jhang	2017-20	41753	Irregular award of framework contract to unauthorized contractor	4.10 million
11.	Commissioner Sahiwal Division Sahiwal	2018-20	39926	Irregular expenditure on POL for use of vehicles for Protocolduty	193,963
12.	Government Punjab Public Library, Lahore	2013-18	31170	Loss due to non re	16,665,104
13.	MD PPRA, Lahore	2017-19	33012	Loss due to non re	10,286,355
14.	Deputy Commissioner Attock	2019-20	40406	Irregular expenditure on account of construction work at toilet blocks out of Special Drawing Account	1.50 million
15.	Deputy Commissioner, Lahore	2019-20	40337	Irregular excess expenditure than budget allocation	515,958,489
16.	Punjab Overseas Pakistanis Commission, Lahore	2017-18	30858	Irregular excess expenditure than budget allocation	83,580,404
17.	Deputy Commissioner Narowal	2017-20	40013	Irregular excess expenditure than budget allocation	80,533,181
18.	Chief Minister Secretariat, Lahore	2017-19	36295	Irregular excess expenditure than budget allocation	51,936,759

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
19.	Director Anti-Corruption, Lahore	2017-18	30882	Irregular excess expenditure than budget allocation	30,057,406
20.	Chief Pilot VIP flights (Fix Wing), Govt.. Pb. S&GAD, Lahore	2018-20	46458	Irregular excess expenditure than budget allocation	29,393,994
21.	Chief Pilot VIP flights (Fix Wing), Govt.. Pb. S&GAD, Lahore	2019-20	44657	Irregular excess expenditure than budget allocation	27,920,451
22.	Additional Chief Secretary S&GAD	2018-19	33092	Irregular excess expenditure than budget allocation	20,065,909
23.	PPSC, Lahore	2018-19	35517	Irregular excess expenditure than budget allocation	18,918,747
24.	Deputy Commissioner, Kasur	2017-20	40534	Irregular excess expenditure than budget allocation	18,280,614
25.	Deputy Commissioner, Faisalabad	2017-20	43592	Irregular excess expenditure than budget allocation	18,221,867
26.	Deputy Commissioner Sahiwal	2017-20	40412	Irregular excess expenditure than budget allocation	16,891,091
27.	Deputy Commissioner, Sialkot	2017-20	40556	Irregular excess expenditure than budget allocation	13,760,498
28.	Commissioner Faisalabad Division, Faisalabad	2018-20	41737	Irregular excess expenditure than budget allocation	13,710,882
29.	Punjab Service Tribunal, Lahore	2017-18	31137	Irregular excess expenditure than budget allocation	13,478,884
30.	Deputy Commissioner, Khanewal	2017-20	40369	Irregular excess expenditure than budget allocation	10,450,640
31.	Deputy Commissioner, Rajanpur	2016-20	40451	Irregular excess expenditure than budget allocation	9,187,522
32.	Director Anti-Corruption Sargodha region	2008-20	45304	Irregular excess expenditure than budget allocation	8,053,771
33.	Deputy Commissioner Mianwal	2017-20	39743	Irregular excess expenditure than budget allocation	7,192,853
34.	Deputy Commissioner Bahawalpur	2017-20	40413	Irregular excess expenditure than budget allocation	7,155,809
35.	Chief Pilot VIP flights (Fix Wing), Govt.. Pb. S&GAD, Lahore	2016-19	33008	Irregular excess expenditure than budget allocation	6,238,663
36.	Deputy Commissioner, Hafizabad	2018-20	43569	Irregular excess expenditure than budget allocation	5,768,308
37.	Director Ani-corruption Bahawalpur	2008-20	45461	Irregular excess expenditure than budget allocation	5,282,935
38.	Director Anti-Corruption Establishment, Faisalabad	2013-20	43679	Irregular excess expenditure than budget allocation	4,732,785
39.	Deputy Commissioner, Jhang	2017-20	41752	Irregular excess expenditure than budget allocation	4,716,953
40.	Deputy Commissioner Sargodha	2017-19	34648	Irregular excess expenditure than budget allocation	4,518,205
41.	Deputy Commissioner Vehari	2017-20	40311	Irregular excess expenditure than budget allocation	4,375,976
42.	Deputy Commissioner,	2017-20	41775	Irregular excess expenditure	4,282,798

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Bahawalnagar			than budget allocation	
43.	PPSC, Lahore	2018-19	35507	Irregular excess expenditure than budget allocation	4,219,660
44.	Regional Director Anit-Corruption Establishment DG Khan	2010-20	40848	Irregular excess expenditure than budget allocation	4,033,566
45.	Deputy Commissioner, Faisalabad	2017-20	43598	Irregular excess expenditure than budget allocation	3,997,871
46.	Deputy Commissioner, Lodhran	2017-20	43534	Irregular excess expenditure than budget allocation	3,788,711
47.	Commissioner DG Khan Division, DG Khan	2019-20	40173	Irregular excess expenditure than budget allocation	3,135,919
48.	Deputy Commissioner, DG Khan	2017-20	40439	Irregular excess expenditure than budget allocation	2,619,656
49.	Deputy Commissioner Khushab	2017-20	40410	Irregular excess expenditure than budget allocation	2,552,337
50.	Commissioner Sahiwal Division, Sahiwal	2018-20	39920	Irregular excess expenditure than budget allocation	2,434,140
51.	Provincial Ombuds person Pb Lahore	2015-18	30814	Irregular excess expenditure than budget allocation	2,342,201
52.	Deputy Commissioner TT Singh	2017-20	45404	Irregular excess expenditure than budget allocation	2,119,494
53.	Additional Chief Secretary S&GAD	2018-19	33083	Irregular excess expenditure than budget allocation	2,042,217
54.	Deputy Commissioner Sheikhupura	2017-20	39788	Irregular excess expenditure than budget allocation	1,924,555
55.	Deputy Commissioner, Muzaffargarh	2017-20	43643	Irregular excess expenditure than budget allocation	1,840,314
56.	Additional Chief Secretary S&GAD	2018-19	33043	Irregular excess expenditure than budget allocation	1,782,090
57.	Addl: Director Anti-corruption, Multan	2008-20	46712	Irregular excess expenditure than budget allocation	1,698,212
58.	Commissioner Gujranwala Division, Gujranwala	2018-20	39960	Irregular excess expenditure than budget allocation	1,284,428
59.	Commissioner Sargodha Division, Sargodha	2018-20	39905	Irregular excess expenditure than budget allocation	1,148,959
60.	Additional Chief Secretary S&GAD	2018-19	33095	Irregular excess expenditure than budget allocation	1,107,987
61.	Commissioner Bahawalpur	2018-20	40568	Irregular excess expenditure than budget allocation	1,107,495
62.	Provincial Ombuds person Pb Lahore	2016-19	30827	Irregular excess expenditure than budget allocation	1,050,431
63.	DC Rahim Yar Khan	2017-20	40234	Irregular excess expenditure than budget allocation	982,241
64.	Deputy Commissioner, Nankana Sahib	2017-20	44653	Irregular excess expenditure than budget allocation	875,596
65.	Commissioner Lahore	2018-20	45411	Irregular excess expenditure than budget allocation	825,206
66.	Commissioner, Rawalpindi	2018-20	40427	Irregular excess expenditure	801,359

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				than budget allocation	
67.	Commissioner Multan Division, Multan	2018-20	43559	Irregular excess expenditure than budget allocation	662,022
68.	Deputy Commissioner Chiniot	2017-20	40411	Irregular excess expenditure than budget allocation	625,496
69.	DC Sheikhupura	2017-19	37589	Irregular excess expenditure than budget allocation	468,609
70.	DC Rawalpindi	2017-19	35983	Irregular excess expenditure than budget allocation	411,593
71.	Deputy Commissioner, Muzaffargarh	2017-20	43636	Irregular excess expenditure than budget allocation	323,215
72.	Additional Chief Secretary S&GAD	2018-19	33062	Irregular excess expenditure than budget allocation	209,463
73.	DC Lhore	2016-19	39047	Irregular excess expenditure than budget allocation	198,434
74.	Punjab Overseas Pakistanis Commission, Lahore	2018-19	35628	Irregular excess expenditure than budget allocation	111,681
75.	DC, Multan	2017-19	38210	Irregular transfer of amounts to other districts	13,000,000
76.	DC Gujranwala	2017-19	38192	Irregular transfer of amounts to other districts	15,000,000
77.	Director Anti-Corruption Establishment, Faisalabad	2013-20	43685	Irregular payment of honorarium/cash award to staff	1.44 million
78.	Director Anti-Corruptin Establishment Faisalabad	2013-20	43677	Undue retention of Govt. money	803,000
79.	Deputy Commissioner Sialkot	2017-20	40558	Undue retention of Govt. money	351,667
80.	Director Anti-Corruptin Establishment Bahawalpur	2008-20	45439	Undue retention of Govt. money	255,000
81.	Chief Librarian, Dar-us-Salam library	2017-18	31209	Non transfer of forfeited security deposit to Idara Dar-Us-Salam Account	1.00 million
82.	Chief Pilot, Aviation Flights(Rotray Wing) Lahore	2018-20	40857	Irregular expenditure on insurance amounting to Rs. 97.82 million involving recovery of PST Rs. 26.89 million	93,549,030
83.	Chief Pilot, Aviation Flights(Fix Wing) Lahore	2019-20	44659	Irregular expenditure on insurance amounting to Rs. 97.82 million involving recovery of PST Rs. 26.89 million	4,272,627
84.	Deputy Commissioner, Nankana Sahib	2017-20	44655	Receipts on account of sale of subsidized items in Ramzan Bazaar by the market committees not shown in cash book	46.61 million
85.	Deputy Commissioner, Lodhran	2017-20	43529	Difference in SAP data and expenditure statement	12,443,528

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
86.	Chief Minister Secretariat	2017-19	36252	Difference in SAP data and expenditure statement	7,798,130
87.	Deputy Commissioner, Bahawalpur	2017-20	40414	Difference in SAP data and expenditure statement	6,216,800
88.	Deputy Commissioner, B. Pur	2017-20	39816	Difference in SAP data and expenditure statement	697,389
89.	Deputy Commissioner Rahim Yar Khan	2017-20	40227	Irregular expenditure on deployment of Pakistan RangersPunjab and Civil Defence Razakars	6,610,948
90.	Deputy Commissioner Gujranwala	2019-20	40061	Irregular expenditure on deployment of Pakistan RangersPunjab and Civil Defence Razakars	2,397,010
91.	Deputy Commissioner Sialkot	2017-20	40554	Occupation of Designated residences by unauthorized persons	21,909,774
92.	Deputy Commissioner Lahore	2019-20	40341	Illegal occupation of Govt. residences	5,274,720
93.	Commissioner Gujranwala	2019-20	39959	Illegal occupation of Govt. residences	1,239,240
94.	Deputy Commissioner Jhang	2017-20	41755	Illegal occupation of Govt. residences	1,053,120
95.	Deputy Commissioner Jhang	2017-20	41756	Illegal occupation of Govt. residences	891,684
96.	Commissioner Rawalpindi	2018-20	40417	Record of recovery of House rent and recovery of penal rent not maintained	-
97.	Deputy Commissioner Jehlum	2017-20	39770	Non recovery of penal rent/Non vacation of residences	-
98.	Deputy Commissioner Narowal	2017-20	39998	Unauthorized occupation of Govt. residences	-
99.	Deputy Commissioner Rajanpur	2016-20	46983	Unauthorized occupation of Govt. residences	-
100.	Commissioner DG Khan	2019-20	47009	Unauthorized occupation of Govt. residences	-
101.	Deputy Commissioner Jhang	2017-20	41754	Non recovery of HRA and 5% maintenance charges	3,473,182
102.	Deputy Commissioner Faisalabad	2017-20	43608	Non deduction of 5% maintenance charges	960,802
103.	Deputy Commissioner RY Khan	2017-20	40219	Non recovery of HRA and 5% maintenance charges	910,295
104.	Deputy Commissioner Muzaffargarh	2017-20	43622	Non Recovery of rent and electricity charges for bachelor hostel	749,405
105.	Commissioner Multan Division	2018-20	43558	Non recovery of HRA and 5% maintenance charges	720,795
106.	Director Anti Corruption Sargodha	2008-20	45301	HRA and 5% maintenance charges	700,359

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
107.	Deputy Commissioner Nankana Sahib	2017-20	44640	Non deduction of 5% maintenance charges	405,636
108.	Commissioner Multan Division	2018-20	43561	Non deduction of 5% maintenance charges	267,551
109.	Deputy Commissioner Multan	2019-20	46470	Non deduction of 5% maintenance charges	136,830
110.	Commissioner Sahiwal Division Sahiwal	2018-20	39927	Irregular drawl of HRA and 5%	21,459
111.	Deputy Commissioner Khanewal	2017-20	40372	Non recovery of HRA and 5% maintenance charges	124,627
112.	Deputy Commissioner M.B.Din	2017-20	40501	Non recovery of HRA and 5% maintenance charges	40,501
113.	Director Anti Corruption Sargodha	2008-20	45306	Irregular drawl of salaries due to irregular promotion	1,214,604
114.	D.G. Anti-Corruption, Punjab, Lahore	2017-20	41779	Purchase of vehicles without observing the orders of CM Punjab	174,266,000
115.	Regional Director Anti-corruption Establishment, D.G. Khan	2010-20	40847	Furniture and Fixture purchase during ban from the Govt., of the Punjab Finance Department. Expenditure without sanction of competent authority.	2,063,650
116.	Regional Director Anti-corruption Establishment, D.G. Khan	2010-20	40850	Furniture and Fixture purchase during ban from the Govt., of the Punjab Finance Department.	940,720
117.	Punjab Public Service Commission Lahore	2018-19	35515	Purchase of Air conditioners	935,000
118.	Director Anti-Corruptin Establishment Faisalabad	2013-20	43676	Irregular purchases of statioinery beyond competency	5,056,839
119.	Director Anti Corruption Bahawalpur	2008-20	45444	Irregular purchases of statioinery beyond competency	3,364,036
120.	Deputy Commissioner Jhelum	2019-20	39768	unjustified expenditure on procurement of various items	1,278,228
121.	Deputy Commissioner Chiniot	2017-20	39853	Irregular expenditure on hiring of vehicles for general election duty	1,125,753
122.	Deputy Commissioner Sargodha	2019-20	39884	Irregular expenditure on Locust Control	383,906
123.	Deputy Commissioner Lahore	2019-20	40333	A/C opened in BOP. The record of credits/withdrawal from A/C, detail of closing balance and difference in deposit not made available.	100,487,047
124.	Deputy Commissioner Multan	2017-20	41732	Amounts retained in NBP Account and not refunded into treasury.	59,896,216

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
125.	Deputy Commissioner Rawalpindi	2017-19	35976	Amounts drawn from SDA and kept in commercial bank accounts	31,800,000
126.	Deputy Commissioner Layyah	2017-20	43673	A/C opened in NBP. The record of credits/withdrawal from A/C, detail of closing balance not made available.	20,403,486
127.	Deputy Commissioner Mandi Bahauddin	2017-20	40491	Amounts drawn from SDA and kept in Commercial bank	18,200,000
128.	Deputy Commissioner Sialkot	2017-20	40550	Amounts drawn from SDA and kept in commercial bank accounts for further payments relating to Ramzan Bazaar	14,826,639
129.	Deputy Commissioner M.B.Din	2017-20	40479	Amounts retained in NBP Account and not refunded into treasury.	7,285,985
130.	Deputy Commissioner Faisalabad	2017-20	43597	Amounts were transferred from SDA to NBP Account for further payments	5,010,000
131.	Deputy Commissioner, Jhang	2017-20	45407	Un-utilized amounts not remitted into treasury and kept in commercial bank account	4,659,797
132.	Chief Minister Secretariat	2017-19	36255	Irregular transfer of amounts from SDA into bank account	4,626,590
133.	Deputy Commissioner Hafizabad	2017-20	43571	Amounts drawn from SDA and kept in Commercial bank	2,914,800
134.	Punjab Public Library Lahore	2013-18	31168	Amounts drawn from SDA and kept in BOP	2,069,751
135.	Deputy Commissioner Muzaffargarh	2017-20	43623	Amounts drawn from SDA and kept in Commercial bank	950,503
136.	Deputy Commissioner Multan	2019-20	41731	A/C opened in NBP. The record of credits/withdrawal from A/C, detail of closing balance not made available.	935,307
137.	Deputy Commissioner M.B.Din	2017-20	40497	Un-utilized amounts not remitted into treasury and kept in commercial bank account	923,647
138.	Deputy Commissioner Bhawalnagar	2017-20	41772	Amounts retained in BOP Account and not refunded into treasury.	856,178
139.	Deputy Commissioner, Bahawalnagar	2017-20	46467	Un-utilized amounts not remitted into treasury and kept in commercial bank account	850,509
140.	Deputy Commissioner Nankana Sahib	2017-20	44637	Un-utilized amounts not remitted into treasury and kept in commercial bank account	642,652

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
141.	Deputy Commissioner Mandi Bahauddin	2017-20	40492	Amounts drawn from SDA and kept in Commercial bank	581,812
142.	Deputy Commissioner Layyah	2017-20	47015	unspent balance of Ramazan Bazaar	111,765
143.	Deputy Commissioner Mianwali	2017-20	39740	Two Accounts were opened in NBP. Cash books, bank reconciliation statements, and record of cheque books received not made available	-
144.	Director Anti Corruptioni Bahawalpur	2008-20	47259	Non verification of challan	19,612,784,389
145.	Commissioner Office Bahawalpur	2018-20	40503	Vouched Account not submitted to DAO/AG	2,620,597,000
146.	Deputy commissioner Sahiwal	2017-20	46771	Non reconciliation of Pass book/Cash Book of SDA	2,163,703,482
147.	Deputy Commissioner, Lahore	2019-20	40346	Vouched Account not submitted to DAO/AG	1,445,023,184
148.	Deputy Commissioner Bahawalpur	2017-20	39799 , 39800	Cheques not accounted for in cash book, Vouched Account not submitted to DAO/AG	1,091,125,830
149.	Deputy Commissioner, B. Pur	2017-20	39801	Non reconciliation of SDA accounts with DAO	710,154,200
150.	Deputy Commissioner, Faisalabad	2017-20	43584 , 43583	irregular operation of SDA Account and Vouched Account not submitted to DAO/AG	525,724,338
151.	Deputy Commissioner, Sahiwal	2017-20	39838	Vouched Account not submitted to DAO/AG	426,024,039
152.	Deputy Commissioner, Sargodha	2019-20	39866	Vouched Account not submitted to DAO/AG	412,870,788
153.	Deputy Commissioner, Lodhran	2017-20	43520 , 43518	Vouched Account not submitted to DAO/AG and non reconciliation with DAO	267,257,210
154.	Deputy Commissioner, Sahiwal	2017-20	39828	Single signatory	246,883,531
155.	Deputy Commissioner, Mianwali	2017-20	39749 , 29744	Vouched Account not submitted to DAO/AG and irregular operation of SDA	243,071,678
156.	Deputy Commissioner, Kasur	2017-20	40525 , 40529	Vouched Account not submitted to DAO/AG and irregular operation of SDA	214,345,138
157.	Deputy Commissioner, Nankana Sahib	2017-20	47024	Accounts not reconciled from Treasury office	194,598,699
158.	Chief Pilot , Aviation Flights (Rotary Wing), Lahore	2018-20	40855	Non reconciliation of SDA accounts with DAO	182,077,000
159.	Deputy Commissioner R.Y, Khan	2017-20	40222 , 40225	Vouched Account not submitted to DAO/AG and irregular operation of SDA	166,264,286
160.	Deputy Commissioner,	2017-20	40368	Vouched Account not	162,593,337

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Khanewal		, 40363	submitted to DAO/AG and irregular operation of SDA	
161.	Deputy Commissioner, Sialkot	2017-20	40548 , 40541	Vouched Account not submitted to DAO/AG and irregular operation of SDA	150,477,443
162.	Deputy Commissioner, Muzaffargarh	2017-20	43644 , 43632	Vouched Account not submitted to DAO/AG and irregular operation of SDA	143,778,959
163.	Deputy Commissioner, Jhang	2017-20	43562	Single signatory	137,868,847
164.	Deputy Commissioner, Nankana Sahib	2017-20	47026	Non reconciliation of expenditure statement with DAO/Treasury	134,635,427
165.	Deputy Commissioner, Nankana Sahib	2017-20	44650	Single signatory	134,635,424
166.	Deputy Commissioner Okarar	2017-20	46680	Expenditure not verified	130,948,397
167.	Deputy Commissioner, Narowal	2017-20	39991	Vouched Account not submitted to DAO/AG	129,637,357
168.	Deputy Commissioner, Rawalpindi	2019-20	40469	Single signatory	124,616,894
169.	DC Sheikhupura	2017-19	37582	Vouched Account not submitted to DAO/AG	122,491,155
170.	Commissioner Multan	2018-20	47293	Non reconciliation of expenditure statement with DAO/Treasury	118,175,078
171.	Deputy Commissioner, B.Nagar	2017-20	46468	Non reconciliation of SDA accounts with DAO	115,249,062
172.	Deputy Commissioner, Sialkot	2017-20	40549	Non reconciliation of SDA accounts with DAO	113,753,000
173.	Deputy Commissioner Multan	2019-20	41729	Non maintenance of pass book/ Expenditure Statements were not verified from DAO	110,120,766
174.	Deputy commissioner Multan	2019-20	46990	Non reconciliuation of expneidutre statement	110,120,766
175.	Deputy Commissioner, Lodhran	2017-20	43521	Vouched Account not submitted to DAO/AG	105,037,431
176.	Chief Minister Secretariat Lahore	2017-19	36281	Vouched Account not submitted to DAO/AG	104,554,042
177.	Deputy Commissioner, Hafizabad	2017-20	43564	Single signatory	92,431,950
178.	DC, Mandi Bahauddin	2017-20	40478	Non reconciliation of SDA accounts with DAO	83,141,903
179.	Deputy Commissioner Vehari	2017-20	40314 , 40302	Vouched Account not submitted to DAO/AG and irregular operation of SDA	80,777,542
180.	Deputy Commissioner, Layyah	2017-20	43672	Vouched Account not submitted to DAO/AG	79,411,429
181.	Deputy Commissioner, Chiniot	2017-20	39848	Vouched Account not submitted to DAO/AG	76,963,810

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
182.	Deputy Commissioner, Chiniot	2017-20	46725	Non reconciliation of expenditure statement	76,963,810
183.	Deputy Commissioner, Mandi Bahauddin	2017-20	40476	Single signatory	75,592,417
184.	Deputy Commissioner, TT Singh	2017-20	39988	Non reconciliation of SDA accounts with DAO	71,048,215
185.	Deputy Commissioner, Layyah	2017-20	43671	Single signatory	68,117,261
186.	Deputy Commissioner, Sargodha	2019-20	39867	No cash book, No pass book, Vouched Account not submitted to DAO/AG	62,965,246
187.	PPSC, Lahore	2018-19	35518	Vouched Account not submitted to DAO/AG	57,141,540
188.	Chief Minister Secretariat Lahore	2019-20	40725	Vouched Account not submitted to DAO/AG and irregular operation of SDA	23,340,000
189.	Deputy Commissioner, Sheikhupura	2019-20	39785	Single signatory	23,037,750
190.	Deputy Commissioner Sheikhupura	2019-20	47019	Non reconciliation of accounts	23,037,750
191.	Deputy Commissioner Okara	2019-20	47018	Non reconciliuation of expneidutre statement	23,037,750
192.	Chief Pilot Aviation Flights (Rotary Wing) Lahore	2018-20	46459	Non Verification of deposited Challan from T.O	16,558,781
193.	Deputy Commissioner, Muzaffargarh	2017-20	43633	Expenditure without vouched account-	11,320,000
194.	Deputy Commissioner, Lodhran	2017-20	43530	Expenditure without vouched account-	9,800,000
195.	Deputy Commissioner Khanewal	2017-20	40365	Cheque not accounted for in SAP R3	4,847,175
196.	Deputy Commissioner, Bahawalnagar	2017-20	46741	Non verification of deposited amount from T.O	4,792,171
197.	Commissioner Office Bahawalpur	2018-20	40507	non reconciliation of receipts	1,321,000
198.	Deputy Commissioner Mianwali	2017-20	46774	Non verification of challan	1,096,700
199.	Deputy Commissioner Faisalabad	2017-20	43607	non reconciliation of receipts	964,500
200.	Commissioner Faisalabad	2018-20	47279	Non verification of deposited receipts	964,500
201.	Deputy Commissioner Pakpattan	2017-20	46988	Non verification of deposited amount from T.O	729,619
202.	Directorate of Anti-Corruption Establishment, Bahawalpur.	2008-20	45446	Vouched Account not submitted to DAO/AG	613,723
203.	Deputy Commissioner Sheikhupura	2019-20	47017	Non Verification of deposited amount of auction from T.O	445,500
204.	Commissioner Rawalpindi	2018-20	40425	non reconciliation of receipts	340,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Division, Rawalpindi				
205.	Deputy Commissioner, Chiniot	2017-20	39860	Single signatory	225,000
206.	Deputy Commissioner, TT Singh	2017-20	45405	Vouched Account not submitted to DAO/AG	-
207.	Deputy Commissioner Mandi Bauddin	2017-20	47284	Non submission of monthly accounts to treasury/DAO	-
208.	Deputy Commissioner, Sahiwal	2017-20	39839	Non Surrendering of Saving of Budget	547,032,685
209.	Deputy Commissioner Bahawalpur	2017-20	39803	Non Surrendering of Saving of Budget	271,143,000
210.	Deputy Commissioner, Kasur	2017-20	40533	Non Surrendering of Saving of Budget	158,627,201
211.	Deputy Commissioner, Muzaffargarh	2017-20	43642	Non Surrendering of Saving of Budget	144,318,394
212.	Deputy Commissioner Vehari	2017-20	40310	Non Surrendering of Saving of Budget	140,451,658
213.	Deputy Commissioner, Chiniot	2017-20	39851	Non Surrendering of Saving of Budget	135,000,000
214.	Deputy Commissioner, Khanewal	2017-20	40366	Non Surrendering of Saving of Budget	133,099,568
215.	Chief Pilot Aviation Flights (Rotary Wing)	2018-20	40856	Non Surrendering of Saving of Budget	129,837,712
216.	Deputy Commissioner Mandi Bahauddin	2017-20	40502	Non Surrendering of Saving of Budget	107,238,321
217.	Deputy Commissioner, Sargodha	2019-20	39868	Non Surrendering of Saving of Budget	96,380,338
218.	Regional Director Anti-Corruption Establishment DG.Khan	2010-20	40853	Non Surrendering of Saving of Budget	95,537,637
219.	Deputy Commissioner Khushab	2017-20	39778	Non Surrendering of Saving of Budget	92,036,365
220.	Deputy Commissioner Chakwal	2017-20	46688	Non Surrendering of Saving of Budget	87,593,694
221.	Deputy Commissioner, Khanewal	2017-20	40362	Non Surrendering of Saving of Budget	85,779,000
222.	Deputy Commissioner Lahore	2019-20	40335	Non Surrendering of Saving of Budget	84,424,214
223.	Deputy Commissioner, Chiniot	2017-20	39857	Non Surrendering of Saving of Budget	75,102,658
224.	Deputy Commissioner Sialkot	2017-20	40553	Non Surrendering of Saving of Budget	74,701,210
225.	Deputy Commissioner Narowal	2017-20	40002	Non Surrendering of Saving of Budget	70,058,225
226.	Deputy Commissioner, Faisalabad	2017-20	43590	Non Surrendering of Saving of Budget	65,662,890
227.	Deputy Commissioner, Lodhran	2017-20	43522	Non Surrendering of Saving of Budget	63,297,641
228.	Deputy Commissioner,	2019-20	40472	Non Surrendering of Saving	62,471,374

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Rawalpindi			of Budget	
229.	Deputy Commissioner, DG Khan	2017-20	40432	Non Surrendering of Saving of Budget	61,266,643
230.	Deputy Commissioner, Layyah	2017-20	43664	Non Surrendering of Saving of Budget	57,515,282
231.	Deputy Commissioner Gujrat	2017-20	46697	Non Surrendering of Saving of Budget	56,920,780
232.	Deputy Commissioner Okara	2017-20	46677	Non Surrendering of Saving of Budget	55,059,286
233.	Deputy Commissioner, Multan	2019-20	41733	Non Surrendering of Saving of Budget	53,370,044
234.	Deputy Commissioner, Jhang	2017-20	41748	Non Surrendering of Saving of Budget	50,264,987
235.	Deputy Commissioner, Bahawalnagar	2017-20	41776	Non Surrendering of Saving of Budget	48,832,825
236.	DG Anti-Corruption Establishment, Lahore	2017-20	41780	Non Surrendering of Saving of Budget	40,443,431
237.	Deputy Commissioner R.Y Khan	2017-20	40233	Non Surrendering of Saving of Budget	39,250,918
238.	Deputy Commissioner, Rajanpur	2016-20	40448	Non Surrendering of Saving of Budget	38,876,551
239.	Deputy Commissioner Lahore	2016-19	39020	Non Surrendering of Saving of Budget	36,800,891
240.	Deputy Commissioner, Hafizabad	2017-20	43566	Non Surrendering of Saving of Budget	33,450,885
241.	Deputy Commissioner Mandi Bahauddin Covid-19	2017-20	40475	Non Surrendering of Saving of Budget	31,578,925
242.	Deputy Commissioner, Nankana Sahib	2017-20	44651	Non Surrendering of Saving of Budget	29,514,000
243.	Deputy Commissioner, Rajanpur	2016-20	40449	Non Surrendering of Saving of Budget	27,714,167
244.	Director Anit-Corruption B.pur	2008-20	45465	Non Surrendering of Saving of Budget	27,515,871
245.	Deputy Commissioner Sheikhupura	2019-20	39784	Non Surrendering of Saving of Budget	24,916,922
246.	Commissioner Sargodha Division, Sargodha	2018-20	39897	Non Surrendering of Saving of Budget	24,510,000
247.	Deputy Commissioner, Chiniot	2017-20	39845	Non Surrendering of Saving of Budget	22,550,879
248.	Deputy Commissioner, Lodhran	2017-20	43525	Non Surrendering of Saving of Budget	21,567,103
249.	Addl: Director Anti-corruption, Multan	2008-20	47619	Non Surrendering of Saving of Budget	21,306,376
250.	DG Anti-Corruption Establishment, Lahore	2017-20	46738	Non Surrendering of Saving of Budget	18,966,625
251.	Deputy Commissioner, Lodhran	2017-20	43528	Non Surrendering of Saving of Budget	17,742,790
252.	Deputy Commissioner	2017-20	39804	Non Surrendering of Saving	15,720,411

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Bahawalpur			of Budget	
253.	Deputy Commissioner Gujrat	2017-20	46700	Non Surrendering of Saving of Budget	15,450,076
254.	Deputy Commissioner Sialkot	2017-20	40555	Non Surrendering of Saving of Budget	14,181,332
255.	Commissioner Office, DG Khan Division, DG Khan	2017-20	40171	Non Surrendering of Saving of Budget	13,357,987
256.	Commissioner Sargodha Division, Sargodha	2018-20	39898	Non Surrendering of Saving of Budget	12,603,706
257.	Deputy Commissioner Chakwal	2017-20	46691	Non Surrendering of Saving of Budget	11,186,411
258.	Commissioner Sahiwal Division, Sahiwal	2018-20	39919	Non Surrendering of Saving of Budget	7,204,331
259.	Deputy Commissioner T.T Singh	2017-20	39987	Non Surrendering of Saving of Budget	6,824,975
260.	Deputy Commissioner, Nankana Sahib	2017-20	44652	Non Surrendering of Saving of Budget	6,577,211
261.	Commissioner Office B.Pur	2018-20	40506	Non Surrendering of Saving of Budget	5,746,553
262.	Deputy Commissioner Okara	2017-20	46678	Non Surrendering of Saving of Budget	5,730,646
263.	Commissioner Rawalpindi Division, Rawalpindi	2018-19	40426	Non Surrendering of Saving of Budget	5,663,969
264.	Commissioner Lahore	2018-20	45410	Non Surrendering of Saving of Budget	5,497,723
265.	Deputy Commissioner, Multan	2018-20	43557	Non Surrendering of Saving of Budget	5,214,808
266.	Director Anti-CorruptionSargodha	2008-20	45303	Non Surrendering of Saving of Budget	4,299,655
267.	Chief Pilot VIP flights (Fix Wing), Govt.. Pb. S&GAD, Lahore	2019-20	44661	Non Surrendering of Saving of Budget	3,059,421
268.	Director Anti-Corruption Establishment, Faisalabad	2013-20	43680	Non Surrendering of Saving of Budget	2,051,014
269.	Deputy Commissioner Sheikhupura	2019-20	39787	Non Surrendering of Saving of Budget	1,909,325
270.	Deputy Commissioner Layyah	2017-20	40837	Non Surrendering of Saving of Budget	1,349,324
271.	Commissioner Faisalabad Division, Faisalabad	2018-20	41741	Non Surrendering of Saving of Budget	1,325,033
272.	Deputy Commissioner, Mianwali	2017-20	39732	Non Surrendering of Saving of Budget	128,000
273.	Commissioner DG Khan Division DG Khan	2019-20	40166	Irregular and unjustified release of funds for the Community Development Programme-I	1,113,271,000
274.	Commissioner DG Khan Division DG Khan	2019-20	40168	Irregular and unjustified release of funds for the Community Development Programme-I	239,009,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
275.	Commissioner Gujranwala Division, Gujranwala	2018-20	39961	Weak supervision on release of funds for the Community Development Programme-I	2,190,000,000
276.	Deputy Commissioner Kasur	2017-20	40523	Expenditure from SDA incurred without obtaining budget object wise.	214,345,138
277.	Deputy Commissioner RY Khan	2017-20	40220	Expenditure from SDA incurred without obtaining budget object wise.	166,264,286
278.	Deputy Commissioner Sahiwal	2017-20	39824	Payments made from A-05270 Security & Protocol, Relief instead of A05270-Financial Assistance.	30,000,000
279.	Chief Pilot, Aviation Flights(Rotray Wing) Lahore	2018-20	40858	Irregular Expenditure on refresher course from irrelevant objects head/ PST Recovery	15,189,622
280.	Chief Pilot, Aviation Flights(Rotray Wing) Lahore	2018-20	40860	Expenditure from irrelevant head A03970-Others, Liabilities of previous years were cleared, sanction was not obtained from higher authority.	7,261,752
281.	Deputy Commissioner Narowal	2017-20	39992	Expenditure on POL and hiring of vehicle for Pakistan Army & Rangers misclassified as funds were meant for internal security claim	5,805,450
282.	Deputy Commissioner, DG Khan	2017-20	40435	Misclassification of Expenditure	4,650,474
283.	Chief Pilot, VIP Flights(Fix Wing) Lahore	2019-20	44660	Misclassification of Expenditure	4,020,480
284.	Deputy Commissioner Rajanpur	2016-20	40454	Payments made from irrelevant objects	2,789,425
285.	Director Anti Corruption Bahawalpur	2008-20	45459	Payments made from irrelevant objects	1,340,046
286.	Chief Pilot, Aviation Flights(Fix Wing) Lahore	2019-20	44664	Expenditure was misclassified. Sanction order was not proper.	1,262,451
287.	Deputy Commissioner Pakpattan	2017-20	40287	Expenditure on refreshment made out of A03970-other instead of A06301-Entertainment & gifts	1,207,808
288.	Deputy Commissioner, Hafizabad	2017-20	43573	Misclassification of Expenditure	961,904
289.	Deputy Commissioner Kasur	2017-20	40528	Payments made from irrelevant objects	843,219
290.	Deputy Commissioner Sahiwal	2017-20	39835	Payments made from irrelevant objects	681,250

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
291.	Deputy Commissioner Vehari	2017-20	40409	Payments made from irrelevant objects	658,652
292.	Commissioner DG Khan Division DG Khan	2019-20	40176	Payments made from irrelevant objects	426,773
293.	Deputy Commissioner Muzaffargarh	2017-20	43645	Payments made from irrelevant objects	420,787
294.	Commissioner Office Bahawalpur	2018-20	40511	Misclassification of Expenditure	375,244
295.	Chief Pilot, VIP Flights(Fix Wing)Lahore	2019-20	44667	Misclassification of Expenditure	330,049
296.	Deputy Commissioner Chiniot	2017-20	39854	Payments made from irrelevant objects	319,584
297.	Additionl Director Anticorruption Multan	2008-20	46707	Misclassificatioin of Expenditure	308,470
298.	Deputy Commissioner Mianwali	2017-20	46765	Misclassificatioin of Expenditure	247,356
299.	Deputy Commissioner RY Khan	2017-20	40224	Payments made from irrelevant objects	213,346
300.	Additionl Director Anticorruption Multan	2008-20	46703	Misclassification of Expenditure	197,766
301.	Deputy Commissioner Gujranwala	2019-20	40064	Expenditure on COS and computer stationery was incurred from entertainments and repairs	193,211
302.	Deputy Commissioner Pakpattan	2017-20	46761	Misclassification of Expenditure	177,420
303.	Additionl Director Anticorruption Multan	2008-20	46718	Misclassification of Expenditure	176,496
304.	Deputy Commissioner Chiniot	2017-20	39864	Payment of Electricity bill out of Object A03807- POL instead of A03303- Electricity	154,674
305.	Chief Pilot, VIP Flights(Fix Wing)Lahore	2019-20	44669	Misclassified	142,841
306.	Deputy Commissioner, Hafizabad	2017-20	43579	Payments made from irrelevant objects	113,021
307.	Deputy Commissioner Narowal	2017-20	40005	Payment of POL bill of Governor out of Object A03807- POL instead of A03305-	94,320
308.	Deputy Commissioner Bhakkar	2017-20	40289	Payments made from irrelevant objects	-
309.	Deputy Commissioner Office Lahore	2019-20	40334	Cleared liabilities of PSL and Ramazan Bazaar expenditure	325,670,000
310.	Deputy Commissioner Rawalpindi	2019-20	40464	Cleared pended liabilities of security claim of Pak Army	25,101,811
311.	Deputy Commissioner Rajanpur	2016-20	40453	Irregular payment of electricity charges and arrears	4,993,967
312.	Deputy Commissioner Rajanpur	2016-20	40455	Irregular payment of telephone charges and arrears	2,674,572

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
313.	Deputy Commissioner Bahawalpur	2017-20	39807	Cleared pended liabilities of diet charges	2,173,969
314.	Chief Pilot VIP Flights (Fix Wing) Govt..of Punjab. Lahore	2019-20	44662	Cleared pended liabilities of POL charges	1,401,311
315.	Deputy Commissioner Nankana Sahib	2017-20	44649	Cleared pended liabilities of security services	1,168,808
316.	Commissioner Office Bahawalpur	2018-20	40509	Cleared pended liabilities of diet charges	1,063,972
317.	Deputy Commissioner Lodhran	2017-20	43544	Cleared pended liabilities of diet charges	522,038
318.	Deputy Commissioner Multan	2017-20	41736	Cleared pended liabilities of POL charges	208,623
319.	Chief Minister Secretariat	2017-19	36276	Cash payment of salaries to CPS	28,732,422
320.	Deputy Commissioner Nankana Sahib(Separate Para)	2017-20	44635	Payments to contractors of Ramzan Bazaar made in cash instead of draft/pay order.	16,686,569
321.	Director Anti-Corruption Establishment Sargodha	2008-20	45305	Cash payment of salaries	5,333,229
322.	Director Anti-Corruption Establishment Faisalabad	2013-20	43686	Cash payment of financial assistance grant, leave encashment	2,904,240
323.	Director Anti-Corruption Establishment Bahawalpur	2008-20	45442	Cash payment of leave encashment, TA	1,940,005
324.	Director Anti-Corruption Establishment Bahawalpur	2008-20	45450	Cash payment of leave encashment	1,268,441
325.	Deputy Commissioner Chiniot	2017-20	46729	Payments in cash to contractor	153,580
326.	Director Anti Corruption Sargodha	2008-20	45309	Excess consumption of POL than limit fixed by Govt.	2,070,390
327.	Chief Pilot, Aviation Flights(Rotary Wing) Lahore	2008-20	40866	Excess consumption of POL than limit fixed by Govt.	316,365
328.	Punjab Overseas Pakistanis Commission Lahore	2018-19	35624	Excess consumption of POL than limit fixed by Govt.	152,286
329.	Chief Pilot, Aviation Flights(Fix Wing) Lahore	2016-19, 2019-20	33001 & 44666	Non disposal of damaged Bech Jet 400-A (RK 80) Aircraft	730,000 $
330.	Chief Pilot, Aviation Flights(Fix Wing) Lahore	2016-19	32998	Loss due to disproportionate hiring of human resource (Pilots)	25,031,208
331.	Chief Pilot, Aviation Flights(Rotary Wing) Lahore	2018-20	40859	Non auction of condemned stock	13,159,000
332.	Deputy Commissioner Khanewal	2017-20	40371	Non auction of canteen	1,000,000
333.	Commissioner Bahawalpur	2018-20	40510	Non auction of off road vehicles	1,000,000
334.	Deputy Commissioner	2017-20	39813	Non auction of off road	1,000,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Bahawalpur			vehicles	
335.	Deputy Commissioner Muzaffargarh	2017-20	43640	Non auction of canteen	1,000,000
336.	Director Anti-Corruption Establishment Sargodha	2008-20	46919	Non auction of off road vehicles	1,000,000
337.	Director Anti Corruption Bahawalpur	2008-20	45448	Non auction of condemn stock	700,000
338.	Addl. Director Anti-corruption Establishment Multan	2008-20	46720	Non auction of off road vehicles	600,000
339.	Director Anti-Corruption Establishment Faisalabad	2013-20	46982	Non auction of off road vehicles	580,000
340.	Deputy Commissioner Sialkot	2017-20	40559	Non auction of off road vehicles	500,000
341.	DG Anti-corruption Punjab Lahore	2017-20	47296	Non auction of off road vehicles	500,000
342.	Deputy Commissioner Khanewal	2017-20	40370	Non auction of off road vehicles	400,000
343.	Deputy Commissioner Muzaffargarh	2017-20	43641	Non auction of off road vehicles	400,000
344.	Chief Pilot, Aviation Flights (Fix Wing) Lahore	2019-20	44672	Non disposal of condemn stock	17,250
345.	Director Anti-Corruption Establishment DG Khan	2010-20	40854	Non auction of off road vehicles	-
346.	Deputy Commissioner Lahore	2019-20	40342	Illegal occupation of parking stand and canteens by Punjab Bar Council	7,140,000
347.	Deputy Commissioner Multan	2019-20	41735	Illegal occupation of parking stand and canteens by District Bar Council	3,960,000
348.	Deputy Commissioner Sargodha	2019-20	39888	Non auction of leases of canteens and Judicial form due to irregular allotment of spaces of canteen to lawyers	-
349.	Deputy Commissioner Sargodha	2019-20	39887	Double allotment of plots to 26 advocates	-
350.	Commissioner Bahawalpur	2018-20	40505	Non submission of procurement process to NAB	2,064,425,000
351.	Commissioner Sahiwal Division, Sahiwal	2018-20	39918	Non obtaining of vouched account for development schemes as deposit work	691,940,000
352.	Deputy Commissioner Lahore	2019-20	40340	Non compliance of observation raised during internal audit	365,730,070
353.	Commissioner DG Khan	2019-20	40167	Irregular and unjustified release for Community Development Programm-II	325,000,000
354.	Deputy Commissioner Sahiwal	2017-20	46773	Irregular opening of Non-development SDA	256,702,373
355.	Commissioner DG Khan	2019-20	40169	Irregular and unjustified	207,233,976

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				release for the Prime Minister Sustainable Development Goals	
356.	Commissioner Lahore	2018-20	45418	Weak monitoring of development schemes of the division as the Commissioner being administrative head of the division was responsible to monitor the progress of the schemes.	65,820,000
357.	MD PPRA, LAHORE	2017-19	33019	Irregular expenditure without preparation of budget/accounts	46,856,476
358.	Deputy Commissioner Lahore	2016-19	39024	Loss due to unjustified use of DC house as camp office	46,235,582
359.	Chief Minister Secreteriat, Lahore	2017-19	36289	Unauthorized drawl/re-imbursement of sui gas & electricity charges and loss to government	36,281,603
360.	Deputy Commissioner Lahore	2019-20	40317	Unjustified payment of DGPR without supporting evidences	33,144,476
361.	Additional Chief Secretary S&GAD	2018-19	33048	Unlawful payments of utility bills of chief Minister secretariat	21,690,274
362.	Deputy Commissioner Sargodha	2017-19	34640	Irregular drawl of pay and allowances for officials without any budgetary provisions	18,398,856
363.	Director Anti-corruption B.pur	2008-20	45440	performance needs to be strengthen to overcome non-finalization of pending inquiry cases which shows wasteful expenditure	18,384,701
364.	Deputy Commissioner Sialkot	2017-20	40545	Unjustified payment for security duty	10,257,649
365.	Deputy Commissioner Gujranwala	2019-20	40050	Improper maintenance of Stock register	9,982,460
366.	Deputy Commissioner Lahore	2019-20	40336	Variation in expenditure figure compare to detail of cheques issued	5,318,199
367.	Deputy Commissioner Mandi Bahuddin	2017-20	46475	Excess payment on account of utility bills	2,770,814
368.	Deputy Commissioner, Jehlum	2017-20	39764	Payment of rent for vehicles without verification of end users	2,640,200
369.	Deputy Commissioner Gujranwala	2019-20	40051	Issuance of store items without requisition,	2,590,570
370.	Deputy Commissioner Lodhran	2017-20	43538	Unjustified overpayment of electricity charges	2,514,429

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
371.	Deputy Commissioner Pakpattan	2017-20	40286	Consumption of electricity in camp office is on higher side further DC Pakpattan drawing utility allowance @20,000 pm and using electricity from Camp Office on his residence	2,393,128
372.	Commissioner Sahiwal	2018-20	39922	Irregular services on secret services	1,982,555
373.	Deputy Commissioner Okara	2017-20	43549	Proof of disbursement of financial assistance not available	1,905,000
374.	Commissioner B.pur	2018-20	40514	Irregular re-appropriation of budget under different object	1,490,500
375.	Director Ant-Corruption FSD	2013-20	43684	Irregular exp under head stationery and computer stationery	951,543
376.	Commissioner Sargodha	2008-20	39908	Irregular services on secret services	935,055
377.	Deputy Commissioner Jhelum	2017-20	39769	Irregular expenditure on Camp Office of electricity	932,629
378.	Deputy Commissioner Bhakkar	2017-20	40244	irregular construction of car parking shed and non deduction of PST RS.143,754	898,464
379.	Deputy Commissioner Bahawalpur	2017-20	39815	Unjustified heavy expenditure on Sui Gas	842,961
380.	Deputy Commissioner Narowal	2017-20	40016	Payment of leave en-cashment through DDO instead of through vendor	807,512
381.	Deputy Commissioner Multan	2019-20	46471	Irregular payment of arrears of utility charges	791,747
382.	Regional Director Anti-corruption, DG Khan	2010-20	46676	Irregular exp on account of others	695,093
383.	Deputy Commissioner Gujrat	2017-20	46699	Proof of disbursement of financial assistance not available	630,000
384.	Deputy Commissioner Multan	2019-20	45408	Excess payment against overstated invoice due to unlawful addition of income tax	626,313
385.	Deputy commissioner Khanewal	2017-20	40351	Dubious payments from the head "Advertising and Publicity"	588,933
386.	Deputy Commissioner Bhakkar	2017-20	40259	Irregular expenditure on account of stationery	493,063
387.	Deputy Commissioner Lahore	2016-19	39943	Doubtful payment of GST without GST invoices/dateless GST invoices	464,960
388.	Deputy Commissioner Hafizabad	2017-20	43576	Inadmissible re-imbursement of medical charges	415,412

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
389.	Commissioner Gujranwala	2019-20	39963	Un-authorized transfer of funds without approval of the finance department	367,627
390.	Commissioner Faisalabad	2018-20	45409	Loss due to cancellation and non re-auction of canteen and sale-point of printed forms	365,000
391.	Director Ant-Corruption Lahore	2017-20	46461	Irregular payment of encashment as not admissible to the family of deceased person uptill his date of superannuation	361,321
392.	Overseas Pakistanis Commission Pb, Lahore	2017-18	30878	Irregular payment of GST on account of LESCO Bills worth	329,798
393.	Chief Minister Secreteriat, Lahore	2017-19	36301	Payment of Tip during tours etc out of Discretionary Grant which is contradicted to the Discretionary grant rules 1988 of CM	307,670
394.	Addl: Director Anti-Corruption,Multan	2008-20	46714	doubtful exp due to non maintenance of stock register	300,058
395.	Director Anti-corruption B.pur	2008-20	45454	Loss due to unauthorized using air conditioners that the officers entitled for use of air conditioners BPS-19 and above	300,000
396.	Deputy Commissioner Bahawalpur	2017-20	39818	Un authorized exp on photo copies	257,241
397.	Director Anti-Corruption FSD	2018-20	43683	Irregular payment of transfer grant/TA	247,875
398.	Addl: Director Anti-Corruption, Multan	2008-20	46736	Doubtful exp on Hot & Cold Charges	211,875
399.	Director Anti Corruption, Bahawalpur	2008-20	47260	Irregular expenditure on Hot and Cold Charges	198,283
400.	Commissioner B.pur	2018-20	40513	Irregular exp as actual payee receipts not obtained	181,991
401.	Director Anti-corruption B.pur	2008-20	45451	Un authorized sanction of residential telephone charges as administrative approval for installation of residential telephone at residence of Director B-19 not shown to audit	166,172
402.	Deputy Commissioner Jhang	2017-20	46463	Loss to Govt. due inadmissible payment on account of internet charges	165,600
403.	Regional Director Anti-corruption, DG Khan	2010-20	46674	Irregular Exp on account of electricity	148,856
404.	Regional Director Anti-corruption, DG Khan	2010-20	46675	Irregular exp on account of Postage and Telegraph	140,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
405.	Deputy Commissioner Bahawalpur	2017-20	40415	Inadmissible expenditure on internet charges without any government rule / policy	136,522
406.	Deputy Commissioner Jhang	2017-20	46464	Loss to Govt.. due inadmissible payment on account of rental charges of LCDs	135,000
407.	Director Anti-corruption B.pur	2008-20	45466	Irregular drawl of TA/DA in excess	104,727
408.	Deputy Commissioner Jhang	2017-20	47004	Loss to Govt.. due to unjustified payment on hiring of laptops	96,000
409.	Deputy Commissioner TT Singh	2017-20	39968	Irregular payment of supplier through cash instead of through vendor	39,968
410.	Commissioner Gujranwal	2018-20	39965	Non maintenance of record related to government accommodations	-
411.	Deputy Commissioner Lahore	2019-20	40329	Un satisfactory compliance of complaints lodged at Prime Minister Portal on upto 20% ratio.	-
412.	Deputy Commissioner Lahore	2019-20	40321	Maintenance of dubious record in armed licensing b ranch of DC Office	-
413.	Deputy Commissioner Mandi Bahuddin	2017-20	46476	Counter foils of SDA cheque books not shown to audit	-
414.	Deputy Commissioner Lodhran	2017-20	40845	Improper maintenance of accounting record	-
415.	Deputy Commissioner Lodhran	2017-20	40844	Non retrieval of material and equipment to the isolation and quarantine centers	-
416.	Deputy Commissioner Mianwali	2017-20	39731	Issuance of surgical masks, sanitizers, surgical gloves and PPE kit without acknowledgements	-
417.	Deputy Commissioner Narowal	2017-20	40010	Non production of service books and personal files	-
418.	Deputy Commissioner Sialkot	2017-20	46474	Internal audit not carried out	-
419.	Deputy Commissioner Sialkot	2017-20	40566	Un-satisfactory feedback on Pakistan citizen Portal	-
420.	Deputy Commissioner Narowal	2017-20	40008	Un-authorized allocation of vehicle to unauthorized person	-
421.	Deputy Commissioner Sialkot	2017-20	40569	Approved list of vehicles not provided	-
422.	Deputy Commissioner Sialkot	2017-20	40567	Schedule of payment was not obtained	-
423.	Director Anti-Corruption	2008-20	45453	Unlawful retention of	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	B.Pur			1300CC vehicle by DD-(Investigation) in violation of the vehicle retention policy issued by the S&GAD	
424.	Director Anti-Corruption B.Pur	2008-20	45452	Retention of seven vehicles in excess than vehicle retention policy issued by the S&GAD	-
425.	Deputy Commissioner Gujranwala	2019-20	40060	Irregular installation/functioning of Petrol Pumps in the District without NOC	-
426.	Chief Minister Secreteriat, Lahore	2017-19	36298	unauthorized allotment of vehicles to unauthorized staff like head drivers, executive shef and assistant comptroller	-
427.	PPSC, Lahore	2018-19	35513	Irregular allotment of vehicles	-
428.	Director General B.Pur	2017-20	46977	Non Achievement of Receipt Targets	-
429.	Deputy Commissioner Narowal	2017-20	46723	Security deposit not obtained	-
430.	Divisional Dir. Local Fund Audit, Sargodha	2018-20	46918	Non verification of educational documents Experience Certificates from respective BISE/Universities	-
431.	Deputy Commissioner Bahawalpur	2017-20	46996	Non execution of purchase contract on Stamp paper resulted into non deposit of revenue to Govt..	-
432.	Deputy Commissioner Hafizabad	2017-20	46998	Irregular partial payments made to vendors during Ramazan	-
433.	Deputy Commissioner Multan	2019-20	46991	Non examining of monthly schedule of salaries by the supervisory pay roll officer and non maintenance of Audit Register and Scale audit	-
434.	Deputy Commissioner Bahawalpur	2017-20	46973	Pending disciplinary cases against employees	-
435.	Deputy Commissioner Bahawalpur	2017-20	46972	Pending general complaints	-
436.	Deputy Commissioner Bahawalpur	2017-20	46971	Pending cases of the courts	-
437.	Deputy Commissioner Bahawalpur	2017-20	46968	Non Achievement of Receipt Targets	-
438.	Deputy Commissioner Bahawalpur	2017-20	47023	Non transparent exp on POL used in generator	-
439.	Deputy Commissioner Nankana	2017-20	47022	Non transparent exp on POL used in vehicle due to non	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				affixing of speedometer seal of Govt.. vehicle	
440.	Deputy Commissioner Okara	2017-20	46683	Non inspection of treasury office by the DC	-
441.	Deputy Commissioner Hafizabad	2017-20	43581	Non maintenance of Stock Register	-
442.	Deputy Commissioner Multan	2019-20	46989	Improper Maintenance of SDA Cheque Books	-
443.	Deputy Commissioner Jhang	2017-20	47006	Non-maintenance of stock register	-
444.	Deputy Commissioner Sahiwal	2017-20	46769	Non verification of educational documents Experience Certificates from respective BISE/Universities	-
445.	Deputy Commissioner Chakwal	2017-20	46695	Non inspection of treasury office by the DC	-
446.	Deputy Commissioner, Sialkot	2017-20	46473	Non regularization of the Services of Contract Employees	-
447.	Deputy Commissioner Sargodha	2017-19	34642	Non-creation of posts for officials of the defunct offices	-
448.	Deputy Commissioner, Rajanpur	2017-20	40445	Non maintenance of recovery watch register by the estate branch	-
449.	Director Anti-Corruption Bahawalpur	2008-20	47261	Non verification of education certificates/Degrees	-
450.	Deputy Commissioner, Bahawalpur	2017-20	46970	Non maintenance of recovery watch register by the estate branch	-
451.	Government Punjab Public Library, Lahore	2013-18	31173	Loss to Government Million of Rupees due to Non Refund/Collection of Books since long from the Members	-
452.	Commissioner, Gujranwala	2018-20	47290	Non Maintenance of suits/rooms booking register and receipts record	-
453.	Deputy Commissioner Jhang	2017-20	41747	Improper maintenance of cash book	137,868,847
454.	Deputy Commissioner Lodhran	2017-20	43519	Amounts not accouted for in SDA Cash book	105,037,431
455.	Deputy Commissioner Gujranwala	2017-20	46698	Improper maintenance of cash book/PASS book of SDA	80,000,000
456.	Deputy Commissioner Chakwal	2017-20	46689	Improper maintenance of cash book/PASS book of SDA	54,090,282
457.	Commissioner Faisalabad	2018-20	47276	Payments to vendor was not entered in the cash book	53,848,035
458.	Deputy Commissioner MandiBahauddin	2017-20	40477	Improper maintenance of cash book	19,162,804

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
459.	Deputy Commissioner Narowal	2017-20	46724	Non maintenance of cash books of DDO account and drawal of cash	13,039,008
460.	Deputy Commissioner Bhakkar	2017-20	40265	Improper maintenance of cash book	-
461.	Deputy Commissioner Sialkot	2017-20	40570	Improper maintenance of cash book	-
462.	Deputy Commissioner Rajanpur	2016-20	40447	Improper maintenance of cash book	-
463.	Commissioner DG Khan	2019-20	40170	Improper maintenance of cash book	-
464.	Deputy Commissioner Hafizabad	2017-20	43580	Improper maintenance of cash book	-
465.	Deputy Commissioner Multan	2019-20	41730	Improper maintenance of cash book	-
466.	Deputy Commissioner Rajanpur	2016-20	46987	Improper maintenance of cash book	-
467.	Provincial Ombudsperson, Pb. Lhr	2017-18	30830	Cash book not signed from April	-
468.	Deputy Commissioner Bahawalpur	2017-20	46993	Improper maintenance of cash book/PASS book of SDA	-
469.	Deputy Commissioner Mianwali	2016-20	46763	Defective maintenance of cash books of cost center MI-5301, 5383, 4139	-
470.	Deputy Commissioner DG Khan	2017-20	46925	Improper maintenance of cash book	-
471.	Deputy Commissioner Okara	2017-20	46681	Improper maintenance of cash book	-
472.	Deputy Commissioner Chakwal	2017-20	46694	Improper maintenance of cash book	-
473.	Deputy Commissioner Lahore	2019-20	40331	Non disbursement of amounts out of Provincial Share to Union Councils of District Lahore	-
474.	Deputy Commissioner Lahore	2016-19	39028	No stock entry of items purchased for Ramzan Bazaar	19,152,236
475.	Deputy Commissioner Lodhran	2017-20	40839	Different stores items	16,153,201
476.	Director Anti-Corruption B.pur	2008-20	45456	Irregular use of POL due not maintenance of Log books	14,369,650
477.	Deputy Commissioner, Lahore	2019-20	40345	POL purchased for vehicles without maintenance of log books	10,823,417
478.	Deputy Commissioner Layyah	2017-20	43666	POL not entered in log books	7,425,103
479.	Deputy Commissioner, Hafizabad	2017-20	43568	Non transparent exp on POL due to Non sealing of speedo meters and non-maintenance of log books	6,520,280

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
480.	Deputy Commissioner Chiniot	2017-20	39842	no stock register/consumption record of stationery purchased	5,809,028
481.	Commissioner Lahore	2018-20	45414	un-justified payment on purchase of POL	5,390,599
482.	Deputy Commissioner Multan	2017-20	41734	POL not entered in log books	3,456,223
483.	Deputy Commissioner, Lahore	2019-20	40344	Excess Retention of vehicles	3,358,989
484.	Director Anti-Corruption Establishment Faisalabad	2013-20	43681	Non Accountal of POL, particulars of journey not mentioned	3,292,973
485.	Deputy Commissioner, Faisalabad	2017-20	43599	Vehicles not on the strength o DC Faisalabad.	2,568,020
486.	Deputy Commissioner Sargodha	2019-20	39877	Irregular purchase of POL due to non-maintenance of log books	1,458,820
487.	Deputy Commissioner Jhelum	01-01-2017-20	39717	Different stores items	1,359,969
488.	Deputy Commissioner, Narowal	2017-20	39997	Doubtful consumption of POL during general election	1,308,370
489.	Deputy Commissioner Vehari	2017-20	40295	POL for vehicles not on strength of office	1,114,227
490.	Director Anti Corruption Establishment DG Khan	2010-20	40851	POL not entered in log books	884,866
491.	Deputy CommissionerLayyah	2017-20	40834	Different stores items	878,985
492.	Commissioner, Gujranwala Division Gujranwala	2018-20	39962	no stock register/consumption record of stationery purchased	842,498
493.	Deputy Commissioner, Gujranwala	2019-20	40062	Doubtful consumption of POL of generator	621,545
494.	Deputy Commissioner, Faisalabad	2018-20	41745	Un-authorised drawl of POL	338,236
495.	Deputy Commissioner Pakpattan	01-01-2017-20	40273	Different stores items	311,204
496.	Deputy Commissioner Okara	2017-20	43553	Irregular/doubtful Expenditure due to stock entries were not entered in the log books	269,012
497.	Deputy Commissioner, Hafizabad	2017-20	43578	Irregular expenditure of POL on unauthorized vehicles	247,613
498.	Deputy Commissioner, Narowal	2017-20	40009	Un-authorised payment of POL charges against vehicle not at strength	60,671
499.	Chief Pilot , Aviationn Flights (Rotary Wing), Lahore	2018-20	46460	Misappropriation under head of POL	18,000
500.	Deputy Commissioner Lodhran	2017-20	40843	Different stores items	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
501.	Deputy Commissioner Khanewal	2017-20	40367	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	15,541,258
502.	Deputy Commissioner Fasialabad	2017-20	43593	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	11,917,854
503.	Deputy Commissioner Vehari	2017-20	40309	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	11,346,623
504.	Deputy Commissioner Jhang	2017-20	41750	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	10,766,008
505.	Commissioner, Faisalabad	2018-20	47277	Non-transparent expenditure on POL used in vehicles due to non affixing of speedometer seal and non maintenance of log books	9,504,899
506.	Deputy Commissioner, Narowal	2017-20	40003	Doubtful consumption of POL due to non obtaining of consumption certification	5,235,553
507.	Deputy Commissioner kasur	2017-20	40536	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	4,788,370
508.	Commissioner DG Khan Division, DG Khan	2019-20	40172	Irregular expenditure on account of POL	4,216,370
509.	Commissioner Sahiwal Divison	2018-20	39921	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	3,758,171
510.	Deputy Commissioner, Narowal	2017-20	40004	Doubtful consumption of POL for generator due to non availability of consumption certification.	2,404,325
511.	Deputy Commissioner, Narowal	2017-20	40007	Non maintenance of log books	2,389,497
512.	Director Anti-Corruption B.pur	2008-20	45464	Un-authorize use of Govt.. vehicles	2,260,949
513.	Deputy Commissioner, Gujranwala	2019-20	40059	Doubtful consumption of POL on account of security to	1,953,413

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Pak Chinese Engineers	
514.	Chief Pilot , Aviation Flights (Rotary Wing), Lahore	2018-20	40863	Irregular repair of transport	1,690,233
515.	Deputy Commissioner, Muzaffargarh	01-01-2017-20	43639	Irregular exp. On POL for generator	1,516,956
516.	Commissioner Rawalpindi	2008-20	40423	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	1,319,600
517.	Commissioner Rawalpindi	2018-20	40422	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	1,302,077
518.	Deputy Commissioner Chakwal	2017-20	46693	History sheet register not maintained, no fuel consumption certificate, dead stock register not maintained, detail of journey not recorded	953,698
519.	Deputy Commissioner, Chiniot	2017-20	39855	Doubtful expenditure on purchase of POL on hiring of vehicle during general election duty.	512,739
520.	Chief Pilot , Aviationn Flights (Rotary Wing), Lahore	2018-20	40865	Irregular expenditure on account of POL	324,731
521.	Director Anti-Corruption B.pur	2008-20	45449	Irregular purchase of POL without contract agreement	45,962
522.	Chief Pilot , Aviationn Flights (Rotary Wing), Lahore	2019-20	44670	Irregular expenditure on POL/Repair on unregistered vehicles.	21,182
523.	Chief Minister Secretariat, Lahore	2017-19	36312	Non observing of transport policy issued by the S&GAD	-
524.	Punjab Service Tribunal, Lahore	2017-18	31144	Non approval of sanction strength of vehicles	-
525.	Commissioner Rawalpindi	2018-20	40420	History sheet, dead register	11,239,090
526.	Deputy Commissioner Lahore	2016-19	39952	Irregular doubtful expenditure on repair of vehicles	9,256,291
527.	Director Anti Corruption Establishment Bahawalpur	2008-20	45455	History sheet, satisfactory work certificate, APR	7,101,622
528.	Deputy Commissioner Chiniot	2017-20	46726	sealing of Speedo meter, approved list of vehicles	6,179,498
529.	Regional Director Anti-Corruption Establishment DG Khan	2010-20	40849	Irregular exp. Of repair of transport	5,519,031
530.	Chief Pilot, Aviation Flights (Fix Wing) Lahore	2019-20	44658	History sheet, sanction, etc	5,460,227

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
531.	Commissioner Sargodha Division	2018-20	39899	history sheet/old parts not disposed off, inspection report	3,957,072
532.	Deputy Commissioner Muzaffargarh	2017-20	43638	History sheet, dead register	2,997,694
533.	Commissioner Lahore	2017-20	45413	History sheet, dead register , list of vehicles	2,721,157
534.	Additional Director Anti Corruption Multan	2008-20	46705	Old parts, satisfactory work completion certificate, NOC etc	2,702,025
535.	Deputy Commissioner Jehlum	2017-20	46772	History Sheet, asset register	2,654,801
536.	Director Anti Corruption Establishment Faisalabad	2013-20	43678	Repair of machinery	2,272,417
537.	Deputy Commissioner Chiniot	2017-20	39844	Repair of machinery	1,761,020
538.	Deputy Commissioner Rajanpur	2016-20	40457	History sheet, dead register	1,755,379
539.	Director Anti Corruption Establishment Bahawalpur	2008-20	45458	Repair of machinery	1,750,100
540.	Deputy Commissioner Lahore	2019-20	40343	Physical verification/dead stock register, committee report etc	1,736,663
541.	Deputy Commissioner Nankana Sahib	2017-20	44654	repair register/history sheet/	1,554,172
542.	Commissioner Lahore	2017-20	45417	Repair of machinery	1,546,190
543.	Deputy Commissioner Kasur	2017-20	40535	History sheet/old parts etc	1,475,793
544.	Commissioner Sargodha Division	2018-20	39902	Repair of machinery	1,422,110
545.	Director General Anti Corruption Establishment Punjab Lahore	2017-20	41778	History sheet, dead register	1,329,231
546.	Chief Pilot, Aviation Flights (Rotary Wing) Lahore	2018-20	40864	Repair register/history sheet/split up	1,065,051
547.	Commissioner Lahore	2017-20	45416	Repair of Furniture	938,367
548.	Additional Director Anti Corruption Multan	2008-20	46706	Log books not maintained	842,414
549.	Deputy Commissioner Kasur	2017-20	40538	Repair of machinery	760,482
550.	Deputy Commissioner Sargodha	2019-20	39880	History sheet, dead register	709,693
551.	Chief Pilot, Aviation Flights (Fix Wing) Lahore	2019-20	44665	History sheet, dead register not maintained	699,595
552.	Deputy Commissioner Chiniot	2017-20	46727	Repair of Furniture	637,580
553.	Director Anti Corruption Establishment Bahawalpur	2008-20	45462	Repair of Furniture	629,651
554.	Deputy Commissioner	2017-20	40539	Repair of Furniture	598,485

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Kasur				
555.	Deputy Commissioner Rajanpur	2016-20	40459	Repair of machinery	588,235
556.	Deputy Commissioner Bhakkar	2017-20	40252	History sheet/old parts etc	575,710
557.	Additional Director Anti Corruption Multan	2008-20	46709	Repair of machinery	564,404
558.	Additional Director Anti Corruption Multan	2008-20	46735	Repair of Furniture	545,845
559.	Deputy Commissioner Sargodha	2019-20	46746	Repair of machinery	386,029
560.	Deputy Commissioner Sargodha	2019-20	46747	History sheets, dead register	255,210
561.	Deputy Commissioner Sahiwal	2017-20	46770	History sheets, dead register	-
562.	Deputy Commissioner Lahore	2019-20	40318	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	10,820,000
563.	Deputy Commissioner Lahore	2019-20	40316	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	9,144,000
564.	Deputy Commissioner Lahore	2019-20	40319	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	2,650,000
565.	Deputy Commissioner Hafizabad	2017-20	43572	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	2,438,365
566.	Deputy Commissioner Nankan Sahib	2017-20	44626	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	1,392,851
567.	Deputy Commissioner Sialkot	2017-20	40546	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	855,000
568.	Depuy Commissioner Faisalabad	2017-20	43613	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	200,500
569.	Deputy Commissioner Attock	2017-20	40382	Irregular Disbursement of Discretionary Grant without obtaining Socio Economic Reports of the Recepient	175,000
570.	Commissioner Rawalpindi	2018-20	40419	Unauthorized use of POL in pool vehicles in excess against the S & GAD policy	5,888,808

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
571.	Deputy Commissioner Sargodha	2019-20	39871	Irregular expenditure out of funds received fo relief measures Moon Soon 2019	4,840,000
572.	Deputy Commissioner Chakwal	2017-20	46692	Physical verification of stores and stocks not conducted	-
573.	Deputy Commissioner Okara	2017-20	46682	Physical verification of stores and stocks not conducted	-
574.	Deputy Commissioner Gujrat	2017-20	46702	Physical verification of stores and stocks not conducted	-
575.	Deputy Commissioner Narowal	2017-20	46722	Physical verification of stores and stocks not conducted	-
576.	Deputy Commissioner Chiniot	2017-20	46731	Physical verification of stores and stocks not conducted	-
577.	Deputy Commissioner Sargodha	2017-20	46748	Physical verification of stores and stocks not conducted	-
578.	Deputy Commissioner Khanewal	2017-20	46744	Physical verification of stores and stocks not conducted	-
579.	Deputy Commissioner Khushab	2017-20	46742	Physical verification of stores and stocks not conducted	-
580.	Deputy Commissioner Jhang	2017-20	47005	Physical verification of stores and stocks not conducted	-
581.	Deputy Commissioner TT Singh	2017-20	47014	Physical verification of stores and stocks not conducted	-
582.	Director Anti Corruption Sargodha	2017-20	46921	Physical verification of stores and stocks not conducted	-
583.	Deputy Commissioner Bahawalnagar	2017-20	46995	Physical verification of stores and stocks not conducted	-
584.	Deputy Commissioner Faisalabad	2017-20	46999	Physical verification of stores and stocks not conducted	-
585.	Deputy Commissioner Lahore	2019-20	47003	Physical verification of stores and stocks not conducted	-
586.	Deputy Commissioner Muzaffargarh	2017-20	47007	Physical verification of stores and stocks not conducted	-
587.	Director General Protocol Lahore	2019-20	46980	Physical verification of stores and stocks not conducted	-
588.	Deputy Commissioner Bahawalpur	2017-20	46974	Physical verification of stores and stocks not conducted	-
589.	Deputy Commissioner Bahawalpur	2017-20	46965	Physical verification of stores and stocks not conducted	-
590.	Deputy Commissioner Nankana Sahib	2017-20	47028	Physical verification of stores and stocks not conducted	-
591.	Deputy Commissioner Sheikhupura	2019-20	47021	Physical verification of stores and stocks not conducted	-
592.	Deputy Commissioner Sahiwal	2017-20	46767	Physical verification of stores and stocks not conducted	-
593.	Deputy Commissioner Bhakkar	2017-20	47409 , 47407 , 47405	Physical verification of stores and stocks not conducted	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
594.	Deputy Commissioner Attock	2017-20	47404 , 47401	Physical verification of stores and stocks not conducted	-
595.	Commissioner Multan	2018-20	47291	Physical verification of stores and stocks not conducted	-
596.	Commissioner Gujranwala	2018-20	47289	Physical verification of stores and stocks not conducted	-
597.	Commissioner Sargodha	2018-20	47267	Physical verification of stores and stocks not conducted	-
598.	Deputy commissioner Rahim Yar Khan	2017-20	47271	Physical verification of stores and stocks not conducted	-
599.	Commissioner Lahore	2018-20	47275	Physical verification of stores and stocks not conducted	-
600.	Commissioner Faisalabad	2018-20	47282	Physical verification of stores and stocks not conducted	-
601.	Deputy Commissioner Toba Tek Singh	2017-20	45406	Physical verification of stores and stocks not conducted	-
602.	Deputy Commissioner Vehari	2017-20	40315	Physical verification of stores and stocks not conducted	-
603.	Deputy Commissioner Kasur	2017-20	47265	Physical verification of stores and stocks not conducted	-
604.	Director Anti Corruption Bahawalpur	2008-20	47262	Physical verification of stores and stocks not conducted	-
605.	Deputy Commissioner Gujrat	2017-20	46701	Non maintenance of Fixed Assets Register	-
606.	Deputy Commissioner Narowal	2017-20	46721	Non maintenance of Fixed Assets Register	-
607.	Deputy Commissioner Chiniot	2017-20	46732	Non maintenance of Fixed Assets Register	-
608.	Deputy Commissioner Khanewal	2017-20	46745	Non maintenance of Fixed Assets Register	-
609.	Deputy Commissioner Khushab	2017-20	46743	Non maintenance of Fixed Assets Register	-
610.	Deputy Commissioner Mianwali	2017-20	46764	Non maintenance of Fixed Assets Register	-
611.	Deputy Commissioner Vehari	2017-20	46926	Non maintenance of Fixed Assets Register	-
612.	Deputy Commissioner DG Khan	2017-20	46927	Non maintenance of Fixed Assets Register	-
613.	Director Anti Corruption Sargodha	2017-20	46922	Non maintenance of Fixed Assets Register	-
614.	Deputy Commissioner Rajanpur	2017-20	46986	Non maintenance of Fixed Assets Register	-
615.	Deputy Commissioner Multan	2017-20	46992	Non maintenance of Fixed Assets Register	-
616.	Deputy Commissioner Bahawalnagar	2017-20	46994	Non maintenance of Fixed Assets Register	-
617.	Deputy Commissioner Faisalabad	2017-20	47000	Non maintenance of Fixed Assets Register	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
618.	Deputy Commissioner Lahore	2019-20	47002	Non maintenance of Fixed Assets Register	-
619.	Deputy Commissioner Muzaffargarh	2017-20	47008	Non maintenance of Fixed Assets Register	-
620.	Director General Protocol Lahore	2019-20	46981	Non maintenance of Fixed Assets Register	-
621.	Deputy Commissioner Bahawalpur	2017-20	46975	Non maintenance of Fixed Assets Register	-
622.	Deputy Commissioner Bahawalpur	2017-20	46966	Non maintenance of Fixed Assets Register	-
623.	Deputy Commissioner Nankana Sahib	2017-20	47027	Non maintenance of Fixed Assets Register	-
624.	Deputy Commissioner Sheikhupura	2017-20	47020	Non maintenance of Fixed Assets Register	-
625.	Deputy Commissioner Layyah	2017-20	47016	Non maintenance of Fixed Assets Register	-
626.	Commissioner DG Khan	2019-20	47010	Non maintenance of Fixed Assets Register	-
627.	Deputy Commissioner Sahiwal	2017-20	46768	Non maintenance of Fixed Assets Register	-
628.	Commissioner Rawalpindi	2018-20	40420	Non maintenance of Fixed Assets Register	-
629.	Chief Pilot, VIP Flights (Fixed Wing) S&GAD Lahore.	2019-20	47266	Non maintenance of Fixed Assets Register	-
630.	Commissioner Gujranwala	2018-20	47288	Non maintenance of Fixed Assets Register	-
631.	Deputy Commissioner Attock	2017-20	47402 , 47403	Non maintenance of Fixed Assets Register	-
632.	Deputy Commissioner Bhakkar	2017-20	47406 , 47408 , 47410	Non maintenance of Fixed Assets Register	-
633.	Deputy Commissioner Rahim Yar Khan	2017-20	47270	Non maintenance of Fixed Assets Register	-
634.	Commissioner Lahore	2018-20	47274	Non maintenance of Fixed Assets Register	-
635.	Deputy Commissioner MandiBahuddin	2017-20	47285	Non maintenance of Fixed Assets Register	-
636.	Chief Pilot, VIP Flights (RotaryWing) S&GAD Lahore.	2018-20	47286	Non maintenance of Fixed Assets Register	-
637.	Deputy commissioner Kasur	2017-20	47264	Non maintenance of Fixed Assets Register	-
638.	Commissioner Rawalpindi	2018-20	40429	Non maintenance of Fixed Assets Register	-
639.	Deputy Commissioner, Lahore	2016-19	39023	Irregular expenditure in violation of Punjab	52,301,991

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Procurement Rules	
640.	Deputy Commissioner, Lahore	2016-19	39029	Irregular expenditure in violation of Punjab Procurement Rules	19,485,462
641.	Deputy Commissioner, Lahore	2016-19	39035	Irregular expenditure in violation of Punjab Procurement Rules	6,386,137
642.	Deputy Commissioner, Gujranwala	2019-20	40055	Irregular expenditure in violation of Punjab Procurement Rules	296,340
643.	Deputy Commissioner, Attock	2017-20	40403	Irregular expenditure in violation of Punjab Procurement Rules	179,760
644.	Deputy Commissioner Lahore	2016-19	39054	Non/less deduction of Govt. taxes	2,573,655
645.	Deputy Commissioner Lahore	2016-19	39048	Non/less deduction of Govt. taxes	193,982
646.	Deputy Commissioner Sahiwal	2017-19	39836	Non/less deduction of Govt. taxes	173,046
647.	Deputy Commissioner Sheikhupura	2017-19	37577	Non/less deduction of Govt. taxes	172,576
648.	Deputy Commissioner Lahore	2016-19	39055	Non/less deduction of Govt. taxes	107,576
649.	Deputy Commissioner, Lahore	2016-19	39051	Irregular expenditure by splitting the indent to avoid the tender	18,106,230
650.	Chief Minister Secretariat	2017-19	36282	Irregular appointments of contractual and contingent paid staff	28,732,422
651.	Deputy Commissioner Sahiwal	2017-20	39688	Irregular appointments of contractual and contingent paid staff	395,822
652.	DC, Lahore	2016-19	39021	Loss incurred due to hiring of items for Ramzan Bazaar instead of purchase of items.	77,967,390
SPECIAL EDUCATION DEPARTMENT					
1.	Directorate of Special Education, Punjab	2017-20	43168	Non-Surrendering of Savings	45,081,220
2.	Directorate of Special Education, Punjab	2017-20	43165	Non-Surrendering of Savings	25,320,465
3.	Secretary, Special Education, Lahore	2017-20	43951	Non-Surrendering of Savings	7,246,743
4.	Directorate of Special Education, Punjab	2017-20	43164	Misclassification of the expenditure	367,423
5.	Directorate of Special Education, Punjab	2017-20	43160	Misclassification of the expenditure	266,129
6.	Secretary, Special	2017-20	43946	Misclassification of the	50,543

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Education, Lahore			expenditure	
7.	Special Education Department, Lahore	2017-20	43931	Doubtful payment of G.S.T	540,689
8.	Special Education Department, Lahore	2017-20	43336	Non-auction of condemn vehicles	635,000
9.	Special Education Department, Lahore	2017-20	43954	Non maintenance of books of accounts	-
10.	Secretary, Special Education, Lahore	2017-20	43934	Non-production of vouched account	1,769,758
11.	Secretary, Special Education, Lahore	2017-20	43930	Non-production of vouched account	297,455
12.	Secretary, Special Education, Lahore	2017-20	43941	Non-production of vouched account	13,800,000
13.	Secretary, Special Education, Lahore	2017-20	43944	Non-production of vouched account	11,400,000
14.	Secretary, Special Education, Lahore	2017-20	43949	Non-production of vouched account	642,314
15.	Secretary Special Education Department, Punjab	2017-20	43929	Unauthorized payment of Executive Allowance	1,242,855
16.	Directorate Special Education Lahore	2017-20	43942	Unauthorized payment of conveyance allowance	345,000
17.	Directorate Special Education Lahore	2017-20	43159	Unauthorized payment of conveyance allowance	257,040
18.	Directorate of Special Education, Punjab	2017-20	43146	Irregular expenditure due to violation of Punjab Procurement Rules	3,130,460
19.	Directorate of Special Education, Punjab	2017-20	43148	Irregular expenditure due to violation of Punjab Procurement Rules	369,995
20.	Directorate of Special Education, Punjab	2017-20	43149	Irregular expenditure due to violation of Punjab Procurement Rules	689,693
21.	Directorate of Special Education, Punjab	2017-20	43153	Irregular expenditure due to violation of Punjab Procurement Rules	2,648,500
22.	Directorate of Special Education, Punjab	2017-20	43155	Irregular expenditure due to violation of Punjab Procurement Rules	1,383,263
23.	Directorate of Special Education, Punjab	2017-20	43157	Irregular expenditure due to violation of Punjab Procurement Rules	1,338,398
24.	Secretary, Special Education, Lahore	2017-20	43943	Irregular expenditure due to violation of Punjab Procurement Rules	1,360,917
25.	Secretary, Special Education, Lahore	2017-20	43938	Irregular expenditure due to violation of Punjab Procurement Rules	611,500
26.	Secretary, Special Education, Lahore	2017-20	43939	Irregular expenditure due to violation of Punjab	168,057

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Procurement Rules	
27.	Secretary, Special Education, Lahore	2017-20	43932	Irregular expenditure on POL and repair of vehicles	2,878,723
28.	Directorate of Special Education, Punjab	2017-20	43161	Irregular expenditure on POL and repair of vehicles	159,325
29.	Directorate of Special Education, Punjab	2017-20	43166	Irregular expenditure on POL and repair of vehicles	2,736,015
30.	Secretary, Special Education, Lahore	2017-20	43950	Irregular expenditure on POL and repair of vehicles	2,373,899
31.	Directorate of Special Education, Punjab	2017-20	43145	Irregular expenditure on POL and repair of vehicles	7,078,513
32.	Secretary, Special Education, Lahore	2017-20	43947	Expenditure in excess of budget allocation	13,563,725
33.	Directorate of Special Education, Punjab	2017-20	43152	Expenditure in excess of budget allocation	1,565,798
34.	Secretary, Special Education, Lahore	2017-20	43933	Non recovery of receivables	49,140
35.	Secretary, Special Education, Lahore	2017-20	43937	Non recovery of receivables	342,685
36.	Secretary, Special Education, Lahore	2017-20	43940	Non recovery of receivables	279,777
37.	Secretary, Special Education, Lahore	2017-20	43945	Non recovery of receivables	88,488
38.	Directorate of Special Education, Punjab	2017-20	43948	Non recovery of receivables	893,985
39.	Directorate of Special Education, Punjab	2017-20	43952	Non recovery of receivables	237,550
40.	Directorate of Special Education, Punjab	2017-20	43171	Non recovery of receivables	182,872
41.	Director Special Education Lahore	2017-20	43151	Non-verification of vouched accounts for the Grants	8,100,000
42.	Secretary Special Education Department	2017-20	43953	Irregular and doubtful repair of furniture	600,197
SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT					
1.	Medical Superintendent, Sheikh Zayed Hospital, Rahim Yar Khan	2018-20	45103	Non utilization of funds due to Bad Governance	756.01 million
2.	Children Hospital, Lahore	2018-20	44784	Non adjustment of Rs. 7.55 million against new cases of cochlear implants	7.55 million
3.	Govt. General Hospital Ghulam Muhammadabad, Faisalabad	2019-20	45702	Non approval of the revised budget and actual from syndicate	5.00 million
4.	CEO, Punjab Healthcare Commission, Lahore	2019-20	47030	Variation in amount of profit	4.35 million
5.	DHQ Hospital, Gujranwala, under the administrative control of	2018-19	37369	Improper storage of medicines	373.50 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala Medical College				
6.	CEO, Punjab Healthcare Commission, Lahore	2019-20	47041	Unjustified huge expenditure on visit of healthcare establishments	27.76 million
7.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46210	Loss to Govt. due to non-raising of funds	11,500.00 million
8.	RWP Medical University & Allied Hospitals, RWPMS DHQ Hospital, Rawalpindi	2018-20	43184	Non-functional machinery	-
9.	RWP Medical University & Allied Hospitals, RWP	2018-20	43264	Non-functional machinery	-
10.	RWP Medical University & Allied Hospitals, RWP	2018-20	43337	Non-functional machinery	-
11.	Mayo Hospital, Lahore	2018-19	33587	Non-functional machinery	-
12.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37357	unauthorized appointments on ad-hoc basis without the approval of competent authority	-
13.	Lady Aitcheson Hospital, Lahore	2018-19	35638	non forfeited of performance security of firms supplied susstandard medicines.	-
14.	LGJ & Allied Institution , Lahore	2018-18	38591	Irregular Award of Canteen & Tuck Shop Contract of LGH without Competition and Stagnant Rates of Utility Charges. Loss to hospital millions of rupees.	-
15.	AIMC, Jinnah Hospital , Lahore	2018-19	33479	non auction of lease of bank through competitive bidding through PPR 2014	-
16.	Mayo Hospital, Lahore	2018-19	32655	non obtaining of performance security/Gurantee from supplior	-
17.	DHQ Hospital , Sargodha	2018-20	46873	doubtful issued of medicines through indent	-
18.	PIMH Lahore	2018-19	32271	Loss to Govt. due to purchse of substandard medicines	-
19.	RWP Medical University & Allied Hospitals, RWP	2018-20	43348	Substandard medicine not replaced	-
20.	QMC & Allied Institutions Bahawalpur	2019-20	45983	shortage of 65 nebulizer machines in physical verification of stores	-
21.	Aziz Bhatti Hospital, Gujrat	2019-20	46809	Monthly post audit of regualr salaries not conducted	-
22.	Gujranwala Medical College & Allied Hospital,	2019-20	46812	Monthly post audit of regualr salaries not conducted	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala				
23.	Holy Family Hospital Rwp	2018-20	46836	Monthly post audit of regualr salaries not conducted	-
24.	Holy Family Hospital Rwp	2018-20	46834	Monthly post audit of regualr salaries not conducted	-
25.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46831	Monthly post audit of regualr salaries not conducted	-
26.	Holy Family Hospital Rwp	2018-20	46827	Monthly post audit of regualr salaries not conducted	-
27.	Holy Family Hospital Rwp	2018-20	46821	Monthly post audit of regualr salaries not conducted	-
28.	Holy Family Hospital Rwp	2018-20	46816	Monthly post audit of regualr salaries not conducted	-
29.	Wazirabad Institute of Cardiology , Wazirabad	2019-20	47233	non conducting audit of model pharmacy 2019-20	-
30.	G/Wala Medical College & DHQ Hospital, GWL	2018-19	37370	Non defacing of medicines	-
31.	Nishtar Medical University & Allied Institutions Multan	2018-19	34762	Loss due to irregular award of hospital waste/garbage contract	-
32.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46825	unlawful purchase of medicine without defacing	-
33.	Holy Family Hospital Rawalpindi	2018-20		Loss due to Auction of condemned machinery and medical equipment at less Price	-
34.	Quaid-e-Azam Medical College/BVH & Allied Institutions Bahawalpur	2019-20	45970	Non accountal of DTL Sample of Drug and medicines	-
35.	Children Hospital Lahore	2019-20	47630	Non Recovery of outstanding dues from Model Pharmacy	-
36.	QMC & Allied Institutions Bahawalpur	2019-20	45952	Variation of 9514398 items of drug and medicine, issued from main store and received in wards	-
37.	QMC & Allied Institutions Bahawalpur	2019-20	45959	Variation of 886249 items of drug and medicine, issued from main store and received in wards	-
38.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43354	Irregular opening of bank accounts other than bank of punjab	-
39.	Children Hospital Faisalabad	2019-20	45797	Irregular opening of bank account	-
40.	Punjab Human Organ Transplant Authority	2017-19	42215	Irregular Opening of Bank Account	-
41.	Sahiwal Medical College & Allied Institution,	2018-20	46646	consumption of POL for generators	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Sahiwal				
42.	R/Pindi Medical College & Allied Institution, Rawalpindi	2018-20	46820	Un-authorized mode of payments	-
43.	Children Hospital Lahore	2019-20	47614	Un-authorized mode of payments	-
44.	Govt Nawaz Sharif, Hospital, Lahore	2018-19	39473	Gas bill paid in advance to SNGL	-
45.	Sahiwal medical college	2018-20	44533	NPR pertains to vouched Account not submitted to DAO/ TO	-
46.	Vice Chancellor, FJMC & Allied Hosptials, Lahore	2019-20	46634	post audit not conducted	-
47.	Sahiwal Medical Cllege	2018-20	46640	post audit not conducted	-
48.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	42359	Non retrieval of supplies made to sister organizations	-
49.	Nishtar Medical University, Multan	2019-20	46842	Non retrieval of supplies made to sister organizations	-
50.	RWP Medical University & Allied Hospitals, RWP	2018-20	43326	Non retrieval of supplies made to sister organizations	-
51.	Gujranwala Medical College&Allied Hospital, Gujranwala	2019-20	42715	Items repeatedly purchased through LP	-
52.	Mozang Teaching Hospital	2019-20	45007	Irregular award of rate contract for LP medicines to the Distributer of medicines instead of retailer- Rs. 3,296,053	3,296,053
53.	Children Hospital Faisalabad	2019-20	45813	Expensive purchase of medicines through Local Purchases	-
54.	Children Hospital Faisalabad	2019-20	45837	Expensive purchase of medicines through Local Purchases	-
55.	Children Hospital Faisalabad	2019-20	45855	Expensive purchase of medicines through Local Purchases	-
56.	PKLI Lahore	2018-20	47590	Loss to PKLI & RC due to payment of substandard medicines - Rs.58,736	58,736
57.	Children Hospital Lahore	2014-20	47620	Loss due to non-investment of surplus income	-
58.	PKLI Lahore	2018-20	47593	Irregular placement of funds in commercial banks and non-investment of heavy balances of amount lying in the bank.	-
59.	FIC Faisalabad	2019-20	47579	Loss due to non-investment of surplus income	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
60.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	46637	Physical verification of stores and stocks not conducted	-
61.	Sahiwal Medical College & Allied Institution, Sahiwal	2018-20	46641	Physical verification of stores and stocks not conducted	-
62.	Mozang Teaching Hospital	2019-20	46759	Physical verification of stores and stocks not conducted	-
63.	Sheikh Zayed Hospital, Rahim Yar Khan	2018-20	46778	Physical verification of stores and stocks not conducted	-
64.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	46783	Physical verification of stores and stocks not conducted	-
65.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46794	Physical verification of stores and stocks not conducted	-
66.	Wazirabad Institute of Cardiology , Wazirabad	2019-20	46799	Physical verification of stores and stocks not conducted	-
67.	Haji Abul Qayym Hospital, Sahiwal	2018-20	46803	Physical verification of stores and stocks not conducted	-
68.	Aziz Bhatti Hospital, Gujrat	2019-20	46808	Physical verification of stores and stocks not conducted	-
69.	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	46813	Physical verification of stores and stocks not conducted	-
70.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46815	Physical verification of stores and stocks not conducted	-
71.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46822	Physical verification of stores and stocks not conducted	-
72.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46828	Physical verification of stores and stocks not conducted	-
73.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46832	Physical verification of stores and stocks not conducted	-
74.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46833	Physical verification of stores and stocks not conducted	-
75.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46835	Physical verification of stores and stocks not conducted	-
76.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46837	Physical verification of stores and stocks not conducted	-
77.	Nishtar Medical University, Multan	2019-20	46839	Physical verification of stores and stocks not conducted	-
78.	Children Hospital, Multan	2019-20	46845	Physical verification of stores and stocks not conducted	-
79.	Children Hospital, Multan	2018-20	46849	Physical verification of stores and stocks not conducted	-
80.	QMC, Bahawalpur	2019-20	46859	Physical verification of stores	

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				and stocks not conducted	-
81.	SM Hussain, TB Sanitorium , Samli, Mree	2018-20	46866	Physical verification of stores and stocks not conducted	-
82.	DHQ Sargodha	2018-20	46878	Physical verification of stores and stocks not conducted	-
83.	SIMS/Services Hospital, Lahore	2019-20	46893	Physical verification of stores and stocks not conducted	-
84.	Lady Aitchison, Lahore	2019-20	47055	Physical verification of stores and stocks not conducted	-
85.	PIC Lhr	2019-20	47236	Physical verification of stores and stocks not conducted	-
86.	Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43443	Physical verification of stores and stocks not conducted	-
87.	PKLI Lahore	2018-20	47591	Physical verification of stores and stocks not conducted	-
88.	FIC Faisalabad	2019-20	47588	Physical verification of stores and stocks not conducted	-
89.	Mian Munshi (DHQ-1) Hospital Lahore	2019-20	47599	Physical verification of stores and stocks not conducted	-
90.	KEMU Lahore	2019-20	47606	Physical verification of stores and stocks not conducted	-
91.	Dental Hospital Lahore	2019-20	47607	Physical verification of stores and stocks not conducted	-
92.	Govt. Teaching Hospital Shahdra	2019-20	47573	Physical verification of stores and stocks not conducted	-
93.	Children Hospital Faisalabad	2014-20	47656	Physical verification of stores and stocks not conducted	-
94.	Children Hospital Faisalabad	2014-20	47659	Physical verification of stores and stocks not conducted	-
95.	Children Hospital Faisalabad	2014-20	47664	Physical verification of stores and stocks not conducted	-
96.	SHC & ME Lahore	2019-20	47668	Physical verification of stores and stocks not conducted	-
97.	Lahore General Hospital	2019-20	46671	Physical verification of stores and stocks not conducted	-
98.	Punjab Human Organ Transplant Authority, Lahore	2019-20	47708	Physical verification of stores and stocks not conducted	-
99.	LGH Lahore	2019-20	47671	Physical verification of stores and stocks not conducted	-
100.	Nishter Medical University & Allied Institutions, Multan	2019-20	46082	Accepting of donations without approval of the Syndicate	-
101.	FJ Medical University & Allied Institutions, Lahore	2019-20	42361	Accepting of donations without approval of the Syndicate	-
102.	King Edward Medical University	2018-20	42309	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
103.	University of Health Services, Lahore	2017-18	42219	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
104.	King Edward Medical University	2018-20	42308	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
105.	Mental Hospital Lahore	2019-20	40922	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
106.	Children Hospital Faisalabad	2019-20	45789	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
107.	Shaikh Zayed Medical Complex, Lahore	2018-19	34122	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
108.	Punjab Healthcare Commission Lahore	2012-19	33659	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
109.	Secretary Specialized Healthcare & Medical Education , Lahore	2018-19	32676	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
110.	Aziz Bhatti Shaeed Hospital Gujrat	2016-19	35813	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
111.	Aziz Bhatti Shaeed Hospital Gujrat	2016-19	35782	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
112.	Aziz Bhatti Shaeed Hospital Gujrat	2016-19	35783	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
113.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32652	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
114.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37383	Non-appointment of Universities Registrar/staff on regular basis/on vacant Posts	-
115.	Gujranwala Medical College	2018-19	37371	Non action against the doctors conducting Private Practice	-
116.	Vice Chancellor, FJMU & Allied Hospitals, Lahore	2019-20	42336	Non-Deposit of Government Receipts into understatement of Government Receipts in the final accounts of the Punjab Government	-
117.	Children Hospital, Faisalabad	2014-20	45852	Poor performance of the department	-
118.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	46639	Poor performance of the department	-
119.	Sahiwal Medical College	2018-20	46650	Poor performance of the	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	& Allied Institutions, Sahiwal			department	
120.	Chairman Shaikh Zayed Medical Complex, Lahore	2018-19	34145	Poor performance of the department	-
121.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35814	Poor performance of the department	-
122.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	42364	Poor performance of the department-	-
123.	PHOTA, Lhr	2017-19	41566	Poor performance of the department	-
124.	DHQ Hospital, Sargodha	2018-19	40914	Poor performance of the department	-
125.	PIC, Lhr	2018-19	35549	Poor performance of the department	-
126.	KEMU, Lhr	2018-20	42298	Poor performance of the department	-
127.	CPEIC, Multan	2018-20	44150	Poor performance of the department	-
128.	Blood transfusion, Lhr	2018-20	41702	Poor performance of the department	-
129.	SZMC, Lhr	2018-19	34143	Poor performance of the department	-
130.	PHOTA, Lhr	2017-19	41550	Poor performance of the department	-
131.	Children Hospital, Multan	2019-20	43988	Poor performance of the department	-
132.	Sahiwal Medical College & Allied Institution, Sahiwal	2018-20	44534	Poor performance of the department	-
133.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	42363	Poor performance of the department	-
134.	D.G. Khan medical College & Allied Institutions, D.G. Khan	2018-20	44391	Poor performance of the department	-
135.	Mayo Hospital, Lahore	2018-19	33568	Poor performance of the department	-
136.	Sahiwal Medical College & Allied Institution, Sahiwal	2018-20	46645	Poor performance of the department	-
137.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	46636	Poor performance of the department	-
138.	Vice Chancellor, FJMC & Allied Hospitals, Lahore	2019-20	46633	Poor performance of the department	-
139.	Punjab Institute of Cardiology, Lahore	2018-19	35571	Poor performance of the department	-
140.	Medical Superintendent, Allama Iqbal Memorial Hospital	2018-20	46870	Poor performance of the department	-
141.	DHQ, Teaching Hospital, Sargodha	2018-19	46877	Poor performance of the department	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
142.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	42886	Poor performance of the department	-
143.	Punjab Healthcare Commission, Lahore	2019-20	47044	Poor performance of the department	-
144.	Punjab Healthcare Commission, Lahore,	2019-20	47043	Poor performance of the department	-
145.	Secretary, Specialized Healthcare and Medical Education	2019-20	43251	Poor performance of the department	-
146.	SHC & ME Lahore	2019-20	47665	Poor performance of the department	-
147.	Punjab Institute of Mental Health Lahore	2018-20	47653	Poor performance of the department	-
148.	FMU Faisalabad	2019-20	47635	Poor performance of the department	-
149.	Punjab Dental Hospital, Lahore	2018-20	42857	Poor performance of the department	-
150.	King Edward Medical University, Lahore	2018-20	42307	Poor performance of the department	-
151.	PIC, Lahore	2017-18	32318	Poor performance of the department	-
152.	DHQ Teaching Hospital, Sargodha	2018-20	46882	Poor performance of the department	-
153.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45114	Poor performance of the department	-
154.	FJMU & Allied Institutions, Lahore	2019-20	47707	Irregular payment of low power factor penalty	-
155.	S.M Hussain Govt. T.G Sanatorium Samli Murree	2018-20	45998	Irregular expenditure due to deviation from PC	-
156.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	46648	Non compliance of Punjab Medical and Health Institution Rule 2003	-
157.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	46649	Non compliance of Punjab Medical and Health Institution Rule 2003	-
158.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	46642	Non compliance of Punjab Medical and Health Institution Rule 2003	-
159.	Vice Chancellor, FJMC & Allied Hospital, Lahore	2019-20	46632	Non compliance of Punjab Medical and Health Institution Rule 2003	-
160.	Vice Chancellor, FJMC & Allied Hospital, Lahore	2019-20	46631	Non compliance of Punjab Medical and Health Institution Rule 2003	-
161.	Wazirabad Institute of Cardiology, Wazirabad (to be deleted due to duble noumber)	2019-20	42212	Non compliance of Punjab Medical and Health Institution Rule 2003	-
162.	Wazirabad Institute of	2019-20	46798	Non compliance of Punjab	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Cardiology, Wazirabad			Medical and Health Institution Rule 2003	
163.	Haji Abul Qayym Hospital, Sahiwal	2019-20	46802	Non compliance of Punjab Medical and Health Institution Rule 2003	-
164.	Mozang Teaching Hospital, Lahore	2019-20	46760	Non compliance of Punjab Medical and Health Institution Rule 2003	-
165.	DHQ Hospital , Sargodha	2018-20	46881	Non compliance of Punjab Medical and Health Institution Rule 2003	-
166.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2018-20	46847	Non compliance of Punjab Medical and Health Institution Rule 2003	-
167.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2018-20	46846	Non compliance of Punjab Medical and Health Institution Rule 2003	-
168.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2018-20	46848	Non compliance of Punjab Medical and Health Institution Rule 2003	-
169.	Children Hospital, Faisalabad	2014-20	45799	Non compliance of Punjab Medical and Health Institution Rule 2003	-
170.	Children Hospital, Faisalabad	2014-20	45836	Non compliance of Punjab Medical and Health Institution Rule 2003	-
171.	Children Hospital, Faisalabad	2014-20	45854	Non compliance of Punjab Medical and Health Institution Rule 2003	-
172.	Vice Chancellor, FJMC & Allied Hospitals, Lahore	2019-20	46627	Irregular opening of Non	-
173.	Sahiwal Medical College & Allied Institutes, Sahiwal	2018-20	46638	Irregular opening of Non	-
174.	Punjab Healthcare Commission, Lahore	2012-19	33660	Third party evaluation of healthcare establishments not conducted	-
175.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37352	Non reconciliation of expenditure/ verification of deposits/Receipt	-
176.	QMC, B/Pur	2018-19	34875	Non reconciliation of expenditure/ verification of deposits/Receipt	-
177.	QMC, B/Pur	2018-19	34876	Non reconciliation of expenditure/ verification of deposits/Receipt	-
178.	QMC, B/Pur	2018-19	34977	Non reconciliation of expenditure/ verification of deposits/Receipt	-
179.	CEO, Punjab Healthcare	2019-20	47042	Unjustified entrusting of	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Commission, Lahore			inspection work to DHO	
180.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46164	Expenditure without approval of delegation of Power from FD	9,991,000,000
181.	PKLIR, Lahore	2018-20	46165	NPR pertains to vouched Account not submitted to AG	9,500,000,000
182.	PKLIR, Lahore	2018-20	46166	Non-accountal of Govt. grant/ Receipts in the books of accounts/ Cash Books	9,500,000,000
183.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32666	post audit not conducted, utilizing certificate not obtained	6,595,000,000
184.	QMC, Bahawalpur	2019-20	46854	post audit of SDA of paid vouchers not got conducted	6,059,075,468
185.	PKLI & Research Center, Lahore	2018-20	46167	NPR to NAB pertains to procurement	5,996,169,913
186.	Lahore General Hospital	2018-20	47669	Non-submission of vouched account- Rs.5932623040	5,932,623,040
187.	Principal,AIMC Jinnah hospital,	2018-19	33491	NPR pertains to vouched Account not submitted to DAO/TO	5,533,788,000
188.	Secretary, SHCME Pb, Lahore	2019-20	43229	Grant in Aid to NGOs but vouched Account not produced to AG	5,382,900,000
189.	Nishter, medical University Multan	2019-20	46044	NPR pertains to vouched Account not submitted to DAO/TO	4,922,723,637
190.	RMU, R/Pindi	2018-20	43357	NPR pertains to vouched Account not submitted to DAO/ TO	4,264,721,355
191.	Principal G/Wala Medi. Col& Allied Institute	2016-18	32571	post audit not conducted	3,454,303,832
192.	RMU, R/Pindi	2018-20	43272	NPR pertains to vouched Account not submitted to DAO/TO	3,305,231,958
193.	Punjab Healthcare Commission, Lahore	2019-20	47045	Un-authorized Drawl/ Utilization out of Student Fund/ Govt. Receipt A/C	3,035,033,265
194.	PIC, Lahore	2018-19	35545	NPR pertains to vouched Account not submitted to DAO/TO	3,015,948,891
195.	FJMU,SGRH, Lahore	2018-19	33871	NPR pertains to vouched Account not submitted to DAO/TO	3,005,282,257
196.	PIC, Lahore	2017-18	32284	Non submission of vouched account	2,519,596,029
197.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32699	post audit not conducted	2,500,000,000
198.	Punjab Healthcare Commission, Lahore	2012-19	33636	post audit not conducted	2,399,199,283

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
199.	SIMS/Services Hospital, Lahore	2019-20	46892	non submission of vouched account to TO/AG	1,977,338,728
200.	PIC Lhr	2019-20	47227	Non-submission of record to NAB for procurement - Rs. 1,949,990,394	1,949,990,394
201.	RMU, R/Pindi	2018-20	43365	NPR pertains to vouched Account not submitted to DAO/ TO	1,945,663,203
202.	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	46810	non submission of vouched account to TO/AG	1,836,065,518
203.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46829	audit not conducted of ADP Scheme RITU Invole expenditure	1,739,516,000
204.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32690	post audit not conducted, utilizing certificate not obtained	1,499,391,000
205.	PIC Lahore	2018-19	35568	Unjustified purchases made through unqualified staff	1,294,932,732
206.	UHS, Lahore	2019-20	42228	Sanction to expenditure was granted by VC but authorization to grant sanction to expenditure was not available in University Ordinance	1,109,407,037
207.	RMU ,R/pindi	2018-20	43280	NPR pertains to vouched Account not submitted to DAO/TO	1,101,661,910
208.	PIC Lhr	2019-20	44906	Non reconciliation of expenditure/ verification of deposits/Receipt	1,050,179,142
209.	FIC, Faisalabad	2018-19	38711	Miss-Procurement of goods due to Purchase made without ensuring transparency in violation of PPRA rules amounting to Rs.1,021,418,912/- Justification / Regularization thereof	1,021,418,912
210.	Children Hospital Lahore	2019-20	47626	Non-surrendering of savings	1,009,742,514
211.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32679	post audit not conducted, utilizing certificate not obtained	1,000,000,000
212.	Punjab Institute of Cardiology, Lahore	2017-18	32317	Post audit not conducted	959,258,691
213.	Jinnah Hospital	2019-20	43496	Irregular opening of bank account and payments of stipends to post graduates Rs.876, 022,093	876,022,093
214.	GMC and allied	2016-18	32613	Irregular expenditure due to	815,006,757

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	institutions Gujranwala			non-examining of monthly schedule of salaries by the supervisory Pay Roll officer amounting to Rs.815.006 million	
215.	SMC & allied Hospitals, Sahiwal	2018-20	45948	NPR to NAB pertains to procurement	801,549,413
216.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2018-20	44392	Non-surrendering of savings	796,994,963
217.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46786	non submission of vouched account to TO/AG	791,908,953
218.	SZH, RY Khan	2019-20	45102	Non-surrendering of savings	783,308,732
219.	Shaikh Zayed Medical Complex, Lahore	2018-19	34128	Irregular Opening of Bank Accounts and Placement of Funds in Banks Other than Bank of Punjab Rs. 750,130,226/-	750,130,226
220.	Punjab Healthcare Commission, Lahore	2019-20	47029	unjustified placement of funds in commercial bank	731,516,661
221.	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2019-20	43425	undue retion of development funds in bank account	728,200,000
222.	LGH, Lahore	2019-20	43408	Unauthoirziedwithdrawl	677,508,429
223.	VC FJMC & allied Hospitals, Lahore	2019-20	42322	NPR to NAB pertains to procurement	666,424,083
224.	FJMU & Allied Hospitals, Lahore	2019-20	42346	Irregular placement of funds with other commercial banks instead of Bank of Punjab for Rs.663,509,613	663,509,613
225.	Rawalpindi medical University & allied Hospital	2019-20	43271	Non-surrendering of savings	645,984,709
226.	MS DHQ hospital Sargodha.	2019-20	46276	Non-surrendering of savings	612,383,392
227.	FMU, F/abad	2018-19	37438	NPR pertains to vouched Account not submitted to DAO/TO	576,705,793
228.	Punjab Health Care Commission, Lahore	2012-19	33639	Non- Transfer of Appropriate percentage of Receipts into Reserve Fund	563,213,000
229.	Mayo Hospital, Lahore	2019-20	46907	Irregular payment of pending liabilities	554,456,049
230.	Sahiwal Medical College	2019-20	44536	Non-surrendering of savings	497,853,840
231.	Secretary specialized Healthcare & medical education department Lahore	2019-20	43231	Non-surrendering of savings	491,515,434
232.	Nishtar Hospital Multan	2019-20	46054	Placement of funds in 11 bank accounts in other than	488,321,213

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				bank of Punjab having Balance of Rs.488.321 millions	
233.	Aziz Bhati Shaheed Hospital, Gujrat	2019-20	46807	Non-surrendering of savings	481,731,736
234.	Secretary, S.H & M.E department Lahore	2019-20	43403	Non-surrendering of savings	469,115,787
235.	Alama Iqbal Medical college Lahore	2019-20	43515	Non-surrendering of savings	457,667,000
236.	Children Hospital Lahore	2019-20	47627	Non-surrendering of savings	456,120,230
237.	SahiwalMidicalcollege Sahiwal	2019-20	44492	NPR to NAB pertains to procurement	410,521,723
238.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32696	post audit not conducted, utilizing certificate not obtained	400,000,000
239.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32698	post audit not conducted, utilizing certificate not obtained	400,000,000
240.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32665	post audit not conducted	400,000,000
241.	Principal, LGH, Lahore	2018-19	38576	NPR pertains to vouched Account not submitted to DAO/TO	384,577,000
242.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37346	dicrepancies in finalization of tender of bulk purchase of medicines	373,500,675
243.	PIC, Lahore	2019-20	44892	Irregular receipt of user charges	367,570,841
244.	Ch PerwaizIllahiInstitue of cardiology, Multan	2018-20	44151	Non-surrendering of savings	360,681,000
245.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32600	Irregular expenditure incurred on procurment in violation of PPRA rules	352,148,940
246.	Gujranwala Medical College&Allied Hospital, Gujranwala	2016-18	32560	non transparent procurment made in violaiton of PPRA rules	334,230,188
247.	Children Hospital Lahore	2019-20	47616	Non deposit of hospital receipts into PLA	327,203,417
248.	Mian Nawaz Sharif Hospital, Yakki Gate Lahore	2019-20	39495	Non-surrendering of savings	316,227,607
249.	PIC Lhr	2018-19	35543	Irregular receipt of user charges	316,031,984
250.	Punjab Human Organ Transplant Authority (PHOTA)	2017-19	41553	Expenditure without Pre Audit-Rs.286,610,048/-	286,610,048
251.	PHOTA	2019-20	41556	NPR pertain to vouched account not submitted to AG	284,464,058
252.	Principal Khawaja safder Hospital SialKoat	2019-20	43438	Non-surrendering of savings	284,342,682

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
253.	QMC, Bahawalpur	2019-20	46855	Non-surrendering of savings	277,687,376
254.	Principal, Lahore General Hospital & Allied Institutions, Lahore	2018-19	38595	Irregular expenditure due to deviation from PC	271,226,669
255.	UHS Lahore	2019-20	42330	Expenditure without approval of Budget Estimates from the Board	267,500,000
256.	D.G Khan Hospital	2019-20	44359	Irregular placement of funds with other commercial banks instead of Bank of Punjab for Rs.266,299,031	266,299,031
257.	Faisalabad Medical University, Faisalabad	2018-19	37486	Non reconciliation of expenditure/ verification of deposits/Receipt	265,495,849
258.	Mayo Hospital Lahore.	2019-20	42817	Un-authorized retention of public funds in NBP instead of Bank of Punjab Rs.263,648,439	263,648,439
259.	Cildren Hospital Faisalabad	2014-20	45835	post audit not conducted	262,768,320
260.	Sheikh Zayad, Hospital RYK	2018-20	45105	Irregular receipt of user charges	254,733,479
261.	Faisalabad Medical College & Allied Institutions, Faisalabad	2018-19	37407	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	250,324,216
262.	Nishtar Medical University, Multan	2019-20	46843	Non-surrendering of savings	248,715,635
263.	DHQ Sargodh	2018-20	40913	Irregular expenditure due to deviation from PC	241,666,000
264.	Allama Iqbal Medical College, Lahore	2017-18	31056	Non reconciliation of expenditure/ verification of deposits/Receipt	239,692,146
265.	PMC & Allied Institutions, Faisalabad	2019-20	45770	Non reconciliation with Bank and difference	223,431,999
266.	CEO, Punjab Healthcare Commission, Lahore	2019-20	47039	Unjustified purchase of land for construction of PHC Office	217,800,000
267.	Vice Chancellor, FJMU & Allied Hospitsl, Lahore	2019-20	42352	Non transfer of receipts into PLA account	216,025,923
268.	Pak Italian Burn Center, Multan	2019-20	44695	NPR pertains to vouched Account not submitted to AG	209,316,981
269.	FMU Faisalabad	2019-20	47647	Non reconciliation of expenditure/ verification of deposits/Receipt	198,256,145
270.	Govt. Sardar Begum Hospital, SialKot	2019-20	39507	Non-surrendering of savings	198,077,398
271.	Punjab Healthcare Commission Lahore	2012-19	33641	Unauthorized Advance Payments to Suppliers	195,394,252
272.	FIC, Faisalabad	2018-19	38727	Blockage of public funds due	192,815,835

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				to unnecessary purchase of stores without immediate requirement	
273.	Dir Blood transfusions Service, Lahore	2019-20	41704	Non-surrendering of savings	191,404,495
274.	VC FJMC &Allaied Hospital, Lahore	2019-20	42365	Non-surrendering of savings	190,731,285
275.	Pak Italian Burn Center Multan	2019-20	44699	Non-surrendering of savings	190,286,949
276.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43347	Unlawful refund of govt. funds into commercial bank– Rs. 182,204,851/- non reconcilaition of bank transactions.	182,204,851
277.	RWP Medical University & Allied Hospitals, RWP	2018-20	43302	post audit not conducted	175,669,382
278.	Nishter Medical College & Allied Institutions, Multan	2019-20	46073	Irregular receipt of user charges	175,405,000
279.	AIMC/Jinnah Hospital, Lhr	2019-20	43500	Salary paid from security account.	174,090,000
280.	SIMS/SHL Lahore	2017-18	31569	Irregular expenditure without immediate requirement of medicines / disposables	172,322,381
281.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43267	Unlawful refund of govt. funds into commercial bank– Rs. 155,136,138/- non reconcilaition of bank transactions.	155,136,138
282.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43268	Irregular opening of bank accounts other than bank of punjab-Rs.155,136,138/-	155,136,138
283.	Children Hospital Lahore	2019-20	47624	Expenditure without approval of BOM	154,215,900
284.	Children Hospital Faisal Abad	2019-20	45847	Non-surrendering of savings	150,066,002
285.	Children Hospital Lahore.	2019-20	44787	Non reconciliation of expenditure/ verification of deposits/Receipt	148,949,283
286.	FMU, F/abad	2018-19	37422	NPR pertains to vouched Account not submitted to DAO/TO	148,728,254
287.	Mian Nawaz Sharif Hospital Lahore	2019-20	39498	Irregular payment of pending liabilities	146,569,103
288.	Children Hospital Faisalabad	2016-17	45804	Local parts supplied instead of imported parts of CT scanner costing Rs. 145. 209	145,209,000
289.	Children Hospital Faisalabad	2016-17	45806	Local parts supplied instead of imported parts of CT scanner costing Rs. 145. 209 million/performance security	145,209,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Rs.7,158,000 was not forfeited	
290.	MS Allama Iqbal memorial Hospital Multan	2019-20	46032	Non-surrendering of savings	144,538,535
291.	Mayo Hospital, Lahore	2019-20	46911	Non-surrendering of savings	140,730,468
292.	Childern Hospital Multan	2019-20	43961	Irregular payment of pending liabilities	137,240,000
293.	Principal, LGH, Lahore	2018-19	38599	Irregular receipt of user charges	137,214,756
294.	Children Hospital Faisal Abad	2019-20	45834	Non-surrendering of savings	135,760,551
295.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32668	post audit not conducted	133,333,000
296.	Punjab Healthcare Commission, Lahore	2019-20	33643	amount drawn from SDA and retained in bank account	131,414,283
297.	Nishter Medical College & Allied Institutions, Multan	2019-20	46053	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	131,081,786
298.	Children Hospital Faisalabad	2019-20	45819	Non-surrendering of savings	127,258,361
299.	FMU Faisalabad	2019-20	47636	Unauthorized operating of receipt account and retention -	127,022,449
300.	Govt Mozang Hospital, Lahore	2019-20	45002	NPR pertains to vouched Account not submitted to DAO/TO	123,756,911
301.	Govt Muzan teaching Hospital, Lahore	2019-20	45001	Non reconciliation of expenditure/ verification of deposits/Receipt	123,756,911
302.	Govt. Mozang Teaching Hospital, Lahore	2019-20	45003	Expenditure without approval of Revised budget from syndicate	123,256,711
303.	FMU Faisalabad	2019-20	47648	Non-surrendering of savings	120,164,787
304.	Faisalabad Medical University Faisalabad	2018-19	37404	Irregular receipt of user charges	118,712,196
305.	MianMushi Hospital , Lahore	2017-19	32712	Irregular expenditure on purchases from Others, Others (Dialysis) and Cost of other Stores for Rs.112,414,763	112,414,763
306.	Sheikh Zayad Hospital RYK	2018-19	45106	Irregular payment of pending liabilities	112,279,203
307.	DMC dentistry, Lahore	2018-19	40187	Non deposit of self finance fee in to Govt TO 1000,000	110,937,893
308.	RMU, nursing School, R/pindi	2018-20	43300	NPR pertains to vouched Account not submitted to DAO/TO	108,393,268
309.	Punjab Institute of Cardiology	2018-19	35537	Non participation of Model Pharmacy in Local Purchase	106,418,990

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				(LP) of medicine tender of the hospital	
310.	Aziz Bhati Shaheed Hospital Gujrat	2019-20	42911	Irregular payment of pending liabilities	105,797,566
311.	QMC, Bahawalpur	2019-20	46853	Irregular receipt of user charges	103,448,260
312.	Nishter Medical College & Allied Institutions, Multan	2019-20	46075	undue retention of hospital receipt	100,475,522
313.	FIC, Faisalabad	2018-19	38714	Irregular / uneconomical expenditure incurred on purchases in violation of rules Rs.100,183,700/- justification thereof	100,183,700
314.	Punjab Human Organ Transplant Authority.	2019-20	41564	Non-surrendering of savings	100,084,952
315.	FIC Faisalabad	2019-20	47586	Non-surrendering of savings	99,048,171
316.	PHOTA	2017-20	41560	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	95,532,341
317.	Govt Ghulam Muhammad Hospital, F/abad	2019-20	45697	Non-surrendering of savings	95,304,830
318.	SIMS/SHL	2017-18	31609	Overstated expenditure in pay and allowances o (expenditure of soft copy data and the expenditure statement)	91,241,680
319.	Gujranwala Medical College	2018-19	37349	Irregular payment of pending liabilities	89,395,647
320.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43516	Misclassified Expenditure	88,833,862
321.	Children Hospital Faisal Abad	2019-20	45801	Non-surrendering of savings	86,110,000
322.	F/Abad Medical college, & allied Institute, F/bad	2019-20	45773	Non-accountal of Govt. grant/ Receipts in the books of accounts/ Cash Books	84,722,128
323.	Principal AIMC, Jinnah Hospital, Lahore	2018-19	33474	Irregular expenditure on janitorial services –Rs. 84,603,837, less recovery of income tax for Rs.794,927 and recovery of penalty for Rs.115,000	84,603,837
324.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31021	non transparent expenditure on janitor services	84,603,837
325.	Rawalpindi medical University & allied Hospital	2019-20	43366	Non-surrendering of savings	82,738,603
326.	Gujranwala Medical	2019-20	37364	Non-surrendering of savings	82,620,062

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	college				
327.	Allied Hospital	2018-19	37394	non-receipt of equipments	80,044,325
328.	Rawalpindi medical University & allied Hospital	2019-20	43358	Non-surrendering of savings	79,987,625
329.	Chairman & Dean SZMC, Lahore	2018-19	34101	loss of room rent due to inefficient policy	79,538,300
330.	Punjab Healthcare Commission Lahore	2012-19	33645	Irregular expenditure on Ban Items	79,089,500
331.	SIMS/Services Hospital, Lahore	2019-20	46884	non submission of vouched account to TO/AG	78,648,500
332.	CEO, Punjab Healthcare Commission, Lahore	2019-20	47037	Unjustified expenditure out of receipt without making it part of the budget	78,552,746
333.	PIC, Lahore	2017-18	32290	irregular expenditure on hiring of security services	78,122,775
334.	PKLIR , Lahore	2018-20	46178	Irregular payment of pending liabilities	76,459,879
335.	FMU Faisalabad	2019-20	47642	Un Authorized advance payment of electricity Bills	76,230,861
336.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32697	post audit not conducted, utilizing certificate not obtained	75,500,000
337.	Aziz Bhatti Shaheed Hospital Gujrat	2014-19	35770	lease money	75,000,000
338.	Faisalabad Institute of Cardiology Faisalabad	2018-19	38718	Irregular receipt of user charges	74,966,715
339.	Shaikh Zayed Medical Complex, Lahore	2018-19	34135	rregular Expenditure on Repair of Bio Medical Machinery Rs. 72,993,769/-	72,993,769
340.	Nishtar Medical University & Allied Institutions Multan	2018-19	34766	Irregular expenditure on Janitorial services Rs. 72,732,253 and unjustified hiring of janitorial services in availability of staff of hospital	72,732,253
341.	Sahiwal Medical College & Allied Institution, Sahiwal	2018-20	44509	not timely deposited into PLA with almoner	72,425,256
342.	Sahiwal Medical College, Sahiwal	2019-20	44501	Irregular receipt of user charges	72,425,256
343.	Principal, Lahore General Hospital & Allied Institutions, Lahore	2018-19	38594	Machinery &equipments	72,342,840
344.	SIMS/Services Hospital, Lahore	2019-20	46897	Irregular receipt of user charges	72,119,545
345.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32670	post audit not conducted, utilizing certificate not obtained	71,199,000
346.	Sheikh Zayad Hospital	2018-20	45108	Misclassified Expenditure	70,906,232

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	RYK				
347.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32691	post audit not conducted, utilizing certificate not obtained	70,000,000
348.	LGJ & Allied Institution , Lahore	2018-18	38577	Miss-procurement by issuing of supply orders of Medicines beyond Financial Year. Rs. 66,440,199/-	66,440,199
349.	Rawalpindi Medical University	2019-20	43381	Irregular payment of pending liabilities	66,252,770
350.	AIMC/ Jinaha Hospital, Lahore	2019-20	42874	undue retention of hospital receipt	65,896,984
351.	VC, FJMU , Lahore	2019-20	42345	Irregular receipt of user charges	65,250,800
352.	Allied Hospital	2018-19	37419	Irregular payment of janitorial services due to violation of ppra rules for	63,837,446
353.	Nishtar Medical University & Allied Institutions Multan	2018-19	34770	Irregular expenditure on hiring of security service Rs.63,131,536 and unjustified hiring of private security guards in presence of hospital security guards and chowkidars	63,131,536
354.	Mayo Hospital, Lahore	2018-19	33597	non transparent expenditure on security services Rs. 62,775,325 loss of RS.3,030,4200	62,775,325
355.	MIC Multan	2019-20	44142	Non reconciliation of expenditure/ verification of deposits/Receipt	61,602,568
356.	DHQ hospital, Sargodha	2018-20	40911	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	60,777,000
357.	RMU, R/PINDI	2018-19	43296	NPR pertains to vouched Account not submitted to DAO/TO	60,358,046
358.	SIMS/Services Hospital, Lahore	2018-19	32853	Irregular receipt of user charges	58,828,065
359.	FIC, Faisalabad	2018-19	38712	Irregular expenditure on drugs & medicine Rs.58,500,000/- Justification thereof	58,500,000
360.	Chairman & Dean SZMC, Lahore	2018-19	34102	loss due to non utilization of rooms	56,940,000
361.	LGJ & Allied Institution , Lahore	2018-18	38569	Un-authorized excess drawl of utility charges from sda rs.56,601,885	56,601,885
362.	Punjab Human Organ	2017-19	41565	Irregular Expenditure on	55,572,705

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Transplant Authoirty			Purchase Rs. 55,572,705/-	
363.	M.S. AllamaIqbal memorial Hospital, Sialkot	2018-20	46003	excess medicine consumed than received from store	53,759,700
364.	QMC, Alliend Institution B/Pure	2019-20	45934	Un-authorized payment of GST paid on Utility Bills	53,241,172
365.	Gujranwala Medical College	2019-20	42707	Irregular receipt of user charges	52,292,734
366.	Lady wilington Hospital Lahore	2018-20	44774	Irregular payment of pending liabilities	52,148,842
367.	Gujranwala Medical College	2018-19	37335	Irregular receipt of user charges	50,952,884
368.	Lady Aitcheson Hospital, Lahore	2019-20	44166	Non-surrendering of savings	50,534,606
369.	PIMH Lahore	2018-19	32263	non-transparent purchase of medicine	50,199,290
370.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32680	post audit not conducted, utilizing certificate not obtained	50,000,000
371.	Kot Khawaja Saeed Hospital, Lahore	2019-20	43473	Non-surrendering of savings	48,147,783
372.	PIC, Lahore	2018-19	33541	unjustified award of security contract to M/s Hataf blue Security services	47,775,000
373.	Cildren Hospital Faisalabad	2014-20	45853	post audit not conducted	46,802,278
374.	RMU, R/pindi	2018-20	43287	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	46,652,693
375.	Children Hospital Faisal Abad	2019-20	45784	Non-surrendering of savings	46,160,299
376.	Nishter Medical University	2019-20	46036	Non-Recovery of GST/PST and IT.	45,883,536
377.	Shahdara Hospital	2019-20	45869	Irregular opening of bank account and payment of stipends to post graduate Rs.43,526,532/-	43,526,532
378.	FMU, F/abad	2018-19	37502	NPR pertains to vouched Account not submitted to DAO/TO	43,436,739
379.	Gujranwala Medical College & Allied Institutions, Gujranwala	2016-18	32580	not timely deposited into PLA with almoner	42,883,243
380.	Govt. Sardar Begum Teaching Hospital, SialKot	2019-20	39511	Un-authorized mode of payments	42,562,952
381.	Mayo Hospital, Lahore	2018-19	33589	non transparent expenditure on janitors services Rs. 42.035 Recovery of icome tax 3,346,718	42,035,153
382.	CEO, Punjab Healthcare	2019-20	47046	Unjustified closure of 08	41,978,656

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Commission, Lahore			divisional offices by the Board	
383.	Punjab Human Organ Transplant Authority (PHOTA)	2017-19	41558	Un-authorized Drawl/ Utilization out of Student Fund/ Govt. Receipt A/C	41,502,043
384.	Govt Said mithaHospital,Lahore	2018-20	42202	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	40,772,000
385.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2017-18	31039	auction made without advertisement in newspaper/PPRA	40,575,225
386.	FMU, F/abad	2018-19	37481	NPR pertains to vouched Account not submitted to DAO/TO	40,560,236
387.	Rawalpindi Medical University, Rawalpindi	2018-20	43289	Un-authorized deposit/retention of budgetary support grant of HEC in schedule bank instead of PLA/university fund account	40,328,562
388.	Gujranwala Mdical College, Guranwala	2018-19	37314	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	40,207,828
389.	College of Ophthamology and Allied Vision Sciences, Lahore	2017-19	43418	Non-surrendering of savings	37,684,141
390.	Gujranwala. Medical college, & allied Institute, Gujranwala	2018-19	37316	Un-authorized Drawl/ Utilization out of Student Fund/ Govt. Receipt A/C	36,792,213
391.	Punjab Institute of Mental Health, LHR	2019-20	40917	Irregular payment of pending liabilities	36,478,405
392.	Lady Willington Hospital Lahore	2019-20	44769	Non-surrendering of savings	36,125,304
393.	PKLI	2017-18	46180	Unjustified expenditure on lab test from Chughtai lab Lahore	36,045,755
394.	Punjab Human Organ Transplant Authority	2019-20	41557	Un-authorized mode of payments	35,947,835
395.	Faisalabad Medical University & Allied Institutions, Faisalabad	2018-19	37391	loss due to non-provision of MRI machine services	35,750,000
396.	QMC B.pur	2019-20	45931	Unlawful payment of conveyance allowance – Rs.35,455,212/-	35,455,212
397.	Punjab Dental Hospital, Lahore	2017-18	31083	Irregular procurement of Drug and Medicines Rs.29,198,781/- Loss Due to Non deduction of GST Rs.4,241,250/- and Income	34,364,944

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Tax Rs.924,913	
398.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32692	post audit not conducted, utilizing certificate not obtained	33,333,000
399.	PIMH Lahore	2018-19	32273	irregular payment of arrears to Govt. employees	32,857,344
400.	Jinnah Hospital	2019-20	43512	Irregular receipt of user charges	32,715,435
401.	PKLI R Lahore	2019-20	46181	Un-authorized payment of GST paid on Utility Bills	31,875,953
402.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43261	Non reconciliation of expenditure/ verification of deposits/Receipt	31,783,600
403.	LGJ & Allied Institution , Lahore	2018-18	38573	Non transparent/irregular payment of non-practicing allowance to doctors-rs. 17,295,996/-	31,290,324
404.	PKLI Lahore	2019-20	46179	Loss to PKLI due to unauthorized acceptance of expired medicine	31,159,874
405.	Cildren Hospital Faisalabad	2014-20	45798	post audit not conducted	30,961,460
406.	Govt. GM Hospital, Faisalabad	2019-20	45700	Electricity bill paid in advance	30,486,000
407.	King Edward Medical University	2018-20	42306	Loss to the university exchuqer due non investment of unapplied income	29,962,145
408.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42732	Non investment of surplus fund	29,473,410
409.	Gujranwal. Medical college, & allied Institue, Gujranwala	2019-20	42720	Loss due to Non- Investment of Funds	29,473,410
410.	Lady Aitcheson Hospital, Lahore	2019-20	44157	Un-authorized mode of payments	28,994,000
411.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32554	International Drug Testing of medicines not carried out in violation of Special instructions of the Govt.	28,911,107
412.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33881	Irregular expenditure on award of contract of Janitorial Services-Rs.27,783,000	27,783,000
413.	Secretary, SHC&ME Department (SAME)	2019-20	43247	POL consumed for vehicles	27,610,605
414.	SIMS/Services Hospital, Lahore	2019-20	46900	Non-surrendering of savings	27,596,739
415.	Children Hospital, Lahore	2018-20	44791	Non disbursement of doctors/ para medical staff share	27,315,167
416.	PHOTA	2018-19	38567	undue retention of govt. money in PLA/receipt	27,168,832

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				account instead of depositing into govt treasury	
417.	Punjab Human Organ Transplant Authority (PHOTA)	2017-19	41561	Loss due to Non- Investment of Funds	27,164,305
418.	FMU, f/ABAD	2019-20	45729	undue retention of hospital receipt	26,914,561
419.	FIC, Faisalabad	2018-19	38728	Irregular Payment of NPA amounting to Rs.26,907,171/- Justification / Recovery thereof	26,907,171
420.	Children Hospital Lahore	2018-20	47623	Non reconciliation of expenditure/ verification of deposits/Receipt	26,850,790
421.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32555	unlawful procurement of drugs and medicines from firms having their license cancelled by DRAP	26,707,240
422.	KEMU, Lahore	2018-20	42303	No budget allocation for the particular event was available in budget estmates. clubbed	26,550,000
423.	Rawalpindi medical University & allied Hospital	2019-20	43281	Non-surrendering of savings	26,301,115
424.	Mian Munshi (DHQ-1) Hospital Lahore	2018-20	47596	Non-surrendering of savings	26,087,646
425.	Allama Iqbal Hospital Siakot	2018-20	46020	Non with-holding of income tax from PG/House officer doctors-Rs. 25,949,642	25,949,642
426.	RWP Medical University & Allied Hospitals, RWP	2018-20	43187	Non retrieval of supplies made to sister organizations	25,320,888
427.	Services Hospital, Lahore	2018-19	32862	irregular extension in the annual contract for outsourcing janitorial services	25,235,622
428.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-19	46182	Irregular Payment of Rent of Buildings	25,153,000
429.	FIC, Faisalabad	2018-19	38704	Blockage of Hospital Funds due to unnecessary purchase of PTCA Balloons without actual requirement .	25,091,000
430.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33883	Irregular expenditure on repair of medical and laboratory equipment-Rs.24,855,408	24,855,408
431.	Khawjasafdermeical college, Sialkot	2019-20	43439	Non reconciliation of expenditure/ verification of deposits/Receipt	24,790,657
432.	Childern Hospital multan	2019-20	43962	Non-surrendering of savings	24,660,000
433.	Sardr Begum Hospital	2018-19	39512	Irregular receipt of user	24,447,050

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	sialKoat			charges	
434.	D.G. Khan Medical College	2018-20	44367	Non-Recovery of GST/PST and IT.	22,738,672
435.	SIMS/Services Hospital, Lahore	2019-20	46901	not timely deposited into PLA with almoner	22,252,769
436.	Shahdra Hospital Lahore	2019-20	45879	Irregular payment of pending liabilities	22,028,834
437.	Allama Iqbal Medical College	2019-20	31062	Non-surrendering of savings	21,834,622
438.	Faisalabad medical college Faisalabad	2019-20	30729	Non-surrendering of savings	21,819,149
439.	QMC & Allied Institutions, B/pur	2019-20	45957	undue retention of hospital receipt	21,662,742
440.	Shaikh Zayed Medical Complex, Lahore	2018-19	34136	DTL of Medicines not Carried	21,627,919
441.	QMC & Allied Institutions Bahawalpur	2018-19	34854	auction made without advertisement in newspaper/PPRA	21,461,000
442.	PHOTA	2017-19	42213	Advance not adjusted with FD/ AG	21,069,000
443.	FMU Faisalabad	2019-20	47643	Non reconciliation of expenditure/ verification of deposits/Receipt	20,937,360
444.	Gujranwala Medical College	2016-18	32550	Misappropriation of hospital funds	20,814,500
445.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42693	Loss of revenue due to less recovery of income tax at source from the payments of stipend paid to pg trainees	20,410,060
446.	KE medical Universty Lahore	2019-20	42296	Non-surrendering of savings	20,242,477
447.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31058	unauthorized expost facto approval in respect of instrument/equipment store by BOM	20,000,000
448.	PIMH Lahore	2018-19	32264	Irregular expenditure on hiring of Security services	19,755,498
449.	Shaikh Zayed Medical Complex, Lahore	2018-19	34106	Doubtful Expenditure of Local Purchase of Medicine Amount Variation of Rs. 19,649,197/-	19,649,197
450.	Director, Blood Transfusion Services, Punjab, Lahore	2018-20	41708	As per PC-I 11.000 million was approved by CDWP whereas 30.02 million were expended for repair of office building	19,402,000
451.	Principal Gujranwala Medical College & Allied Institutes	2016-18	32588	Work orders not issued, agreement not signed	19,127,141
452.	Sahiwal Medical College	2018-20	44499	undue retention of hospital	19,013,707

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	& Allied Institutions, Sahiwal			receipt	
453.	Govt. DHQ Teaching Hospital, Lahore	2019-20	47710	Irrational and excess expenditure out of budget received for dialysis	18,988,350
454.	Lady Walingdon Hospital Lahore	2018-20	47601	Non reconciliation of expenditure/ verification of deposits/Receipt	18,745,800
455.	LGH, Lahore	2018-19	38668	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	18,334,919
456.	KotKwaja Saeed Hospital, Lahore	2019-20	43470	Irregular receipt of user charges	18,218,081
457.	D.G. Khan medical College & Allid Institutions, D.G. Khan	2018-20	44368	Irregular receipt of user charges	18,115,328
458.	Govt. Main Nawaz Sharif Hospital, Lahore	2019-20	39497	Irregular opening and non maintenance of Cash Book of DDO Bank Account	17,954,354
459.	Mayo Hospital, Lahore	2019-20	46909	Non-surrendering of savings	17,876,933
460.	QMC & Allied Institutions Bahawalpur	2019-20	45965	Non retrieval of supplies made to sister organizations	17,866,308
461.	FIC, Faisalabad	2018-19	38710	Unlawful / Uneconomical procurement of Stores on higher rates without open tenders amounting to Rs.17,771,400/- Investigation / regularization thereof	17,771,400
462.	FIC, Faisalabad	2018-19	38731	Irregular / Unauthorized expenditure on stipend paid to PG Trainees Rs.17,372,664/-	17,372,664
463.	SM Husain TB Sanatorium SamiliMurrree	2019-20	45993	Non-surrendering of savings	17,040,640
464.	Punjab Dental Hospital Lahore	2019-20	31091	Non-surrendering of savings	17,014,549
465.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32556	misuse of authority due to unlawful appointment of Doctors after their retirment	16,795,510
466.	FMU Faisalabad	2019-20	47632	Non deposit of HRD and ROP Govt. receipt Account-	16,142,913
467.	AIMC/ Jinnah Hospital, Lahore	2019-20	43492	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	15,826,225
468.	FMU Faisalabad	2019-20	47641	Non-surrendering of savings	15,776,988
469.	Govt G M General Hospital Faisalabad	2019-20	45695	Irregular receipt of user charges	15,527,914
470.	University of Health	2018-20	42234	Excessive consumption of	15,423,575

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Sciences, Lahore			POL due to non-obtaining of Consumption Certificates	
471.	Principal Gujranwala Medical College & Allied Institutions	2016-18	32583	Loss to Govt. due to unjustified payment beyond the work scope on account of janitorial services-Rs.14.911 million. Recovery thereof	14,911,144
472.	LGJ & Allied Institution , Lahore	2018-18	38571	irregular expenditure due to appointment of contingent paid staff- R.14,807,586/-	14,807,586
473.	Govt. Sardar Begum Teaching Hospital, Sialkot	2018-19	39514	Irregular Payment of Janitorial Services worth Rs.14,781,503	14,781,503
474.	Children Hospital & institute Multan	2019-20	43964	Irregular receipt of user charges	14,737,000
475.	M. S DHQ Teaching Hospital, Sargodha	2018-20	46277	Non withholding of income tax from PC/House officer doctors-Rs. 14,705,117	14,705,117
476.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	44510	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	14,698,639
477.	Gujranwala Medical College & Allied Institutions, Gujranwala	2016-18	32565	Excess work charged by the contractor beyond the work scope	14,623,000
478.	Services Hospital, Lahore	2019-20	44823	Irregular Purchase of LP Medicines for Outdoor Patients Valuing Rs. 14,353,393	14,353,393
479.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45113	consumption of POL for generators	14,345,778
480.	QMC Bahawalpur	2019-20	45979	Unauthorized allowed free tests for OPD patients	14,188,925
481.	LGJ & Allied Institution , Lahore	2018-18	38574	Over payment of special allowance accidental & emergency allowance @ 50% (sems allowance) to the hospital emergency staf. Rs.14,171,508/-	14,171,508
482.	Faisalabad Medical University Faisalabad	2018-19	37447	Irregular receipt of user charges	13,850,051
483.	Wazirabad institute Cardiology,	2019-20	43421	Irregular receipt of user charges	13,788,390
484.	Wazirabad Institute of Cardiology , Wazirabad (Duplicate deleted due to Double number)	2019-20	46797	Irregular receipt of user charges	13,788,390
485.	Rawalpindi medical University & allied Hospital	2019-20	43304	Non-surrendering of savings	13,748,118

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
486.	DHQ Sargodh	2018-20	40915	Irregular expenditure due to deviation from PC	13,380,000
487.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32604	un lawful payment released to pharmaceutical firms without otaining DTL reports	13,345,000
488.	Mayo Hospital, Lahore	2018-19	33600	irregular procurment	13,275,000
489.	Punjab Institute of Cardiology, Lahore	2018-19	35578	irregular purchase of general store items	13,229,450
490.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32632	Irregular award of various tenders through single source regarding repair of M&E Rs. 13,208,660	13,208,660
491.	Sahiwal Medical College	2018-20	44530	Non-Recovery of GST/PST and IT.	13,182,286
492.	Rawalpindi medical University & allied Hospital	2019-20	43297	Non-surrendering of savings	13,169,954
493.	D.H.Q. FSD	2018-19	37451	Irregular engagement of daily wage /work charge chowkidars etc . – Rs. 13,161,481/-	13,161,481
494.	Gujranwal. Medical college, & allied Institue, Gujranwala	2018-19	37315	Loss due to Non- Investment of Funds	13,000,000
495.	Punjab Institute of Cardiology, Lahore	2019-20	44889	Irregular expenditure due to deviation from PC	12,914,000
496.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37360	Drug test report not available	12,832,618
497.	Shaikh Zayed Medical Complex, Lahore	2018-19	34146	Irregular Expenditure on Purchase of Stationery Rs. 12,653,529 /- L.D Charges not Recovered RS. 31,227/-	12,653,529
498.	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43430	Non-recovery of outstanding college fee from students - Rs.12,549,900	12,549,900
499.	Pakistan kidney and liver inst.	2018-20	46187	Non-Recovery of GST/PST and IT.	12,492,960
500.	FMU, & Allied Institutions, Faisalabad	2019-20	45769	undue retention of hospital receipt	12,481,230
501.	Munshi DHQ Lhr	2019-20	45556	Irregular award of rate contract for LP medicines to the Distributer of medicines instead of retailer- Rs 12,374,438	12,374,438
502.	FMU & Allied Institution, Faisalabad	2019-20	45696	Irregular Shifting of Headquarter - Rs. 12,252,692	12,252,692
503.	QMC, B/pur	2018-19	34878	undue retention of hospital receipt in commercial bank and not deposited into PLA/	12,250,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Govt. treasury	
504.	Punjab Dental Hospital, Lahore	2018-20	42854	Non-surrendering of savings	12,044,139
505.	Pak Italian burn Center Lahore	2019-20	44686	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	12,021,638
506.	King Edward Medical University, Lahore	2018-20	42315	Over deduction of Income Tax from the salary of the employees of the University	11,802,309
507.	Govt. Teaching Hospital Shahdra	2018-20	47574	Non reconciliation of expenditure/ verification of deposits/Receipt	11,772,777
508.	Rawalpindi medical University & allied Hospital	2019-20	43299	Non-surrendering of savings	11,632,732
509.	Aziz Bhatti Shaheed Hospital, Gujrat	2019-20	42909	Non-Recovery of GST/PST and IT.	11,511,094
510.	General Hospital	2018-19	37428	Irregular payment of janitorial services	11,492,485
511.	Gujranwala Medical College	2016-18	32548	Misappropriation of hospital funds	11,114,680
512.	Aziz BhattiShaheed Hospital, Gujrat	2014-19	35792	unjustified maintenance contract for CT Scan machine working properly	11,069,166
513.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32633	Irregular payment of arrear of pay	10,915,688
514.	Govt. Teaching Hospital Shahdra	2018-20	47570	Undue retention of government money	10,759,244
515.	F/Abad Medical University Allied Hospital, F/abad	2018-19	37591	Non-adjustment of temporary advances	10,395,481
516.	Chidren Hospital, Multan	2018-19	34355	irregular award of security services contract to pride Security service	10,325,482
517.	Children Hospital, Multan	2019-20	43965	Non-Recovery of GST/PST and IT.	10,258,485
518.	Punjab Dental Hospital, Lahore	2018-20	42856	Irregular payment of pending liabilities	10,062,767
519.	PIMH Lahore	2018-19	32274	non-transparent expenditure on purchase of LP Medicine	9,964,820
520.	LGJ & Allied Institution , Lahore	2018-18	38611	Irrational/doubtful payments of allowances. amount involved-Rs.9,932,100/-	9,932,100
521.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32619	irregular payment of NPA to doctors carrying out private practice	9,892,000
522.	CEO, Punjab Healthcare Commission, Lahore	2019-20	47047	Non placement of insurance business with NIC	9,784,506
523.	KotKhwaja Saeed	2019-20	46780	Non reconciliation of	9,768,658

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Teaching Hospital, Lahore			expenditure/ verification of deposits/Receipt	
524.	King Edward Medical University, Lahore for the period 2018-20,	2018-20	42314	Non refund of unspent amount of Construction of Girls Hostel	9,758,642
525.	QMC, Bahawalpur	2019-20	46856	not timely deposited into PLA with almoner	9,719,050
526.	Services Hospital, Lahore	2018-19	32864	irregualr payment due to non transparent award of contract	9,712,625
527.	King Edward Medical university	2018-20	42318	Irregular expenditure due to deviation from PC	9,348,220
528.	Mayo Hospital, Lahore	2019-20	46917	Irregular receipt of user charges	9,173,684
529.	Director, Institute of Blood Transfusion Services Punjab, Lahore	2018-20	41710	Irregular payment of salaries due to shifting of Headquarter Rs. 8,981,712	8,981,712
530.	PIMH, Lahore	2019-20	32225	Irregular payment of pending liabilities	8,951,645
531.	Punjab Human Organ transplant	2017-19	41569	Misclassified Expenditure	8,884,007
532.	QMC & Allied Institutions Bahawalpur	2019-20	45972	Non retrieval of supplies made to sister organizations	8,881,021
533.	Haji Abdul Qayyum Teaching Hospital Sahiwal	2018-20	45666	Non-Recovery of GST/PST and IT.	8,873,652
534.	FMU Faisalabad	2019-20	47645	Non Recovery of outstanding Fee of Students-	8,824,270
535.	Nishtar Medical University & Allied Institutions, Multan	2018-19	34774	lease money	8,600,000
536.	Holy Family Hospital Rawalpindi	2018-20	43320	Unauthorized charging of withholding tax by the commercial bank on transfer of salary	8,512,360
537.	Gujranwala Medical College	2016-18	32551	Misappropriation of Receipt	8,428,500
538.	Children Hospital Lahore	2019-20	47617	Un-authorized payment of conveyance allowance to Hostel residents Rs.8,280.000/-	8,280,000
539.	Children Hospital Lahore	2019-20	47617	Un-authorized payment of conveyance allowance to Hostel residents Rs.8,280.000/-	8,280,000
540.	Principal PGMI/General Hospital, Lahore	2019-20	43413	Unjustified attachment of PG trainees for pay purpose	8,133,536
541.	Children Hospital Lahore	2019-20	47615	Irregular payment of pending liabilities	8,087,035
542.	Sahiwal Medial College	2019-20	44504	Non reconciliation of expenditure/ verification of deposits/Receipt	8,041,285

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
543.	QMC, Bahawalpur	2018-19	34884	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	8,000,000
544.	Rawalpindi Medical University	2018-20	43343	Non-Recovery of GST/PST and IT.	7,932,495
545.	Punjab Healthcare Commission Lahore	2012-19	33650	Irregular Calling of Tender without Technical Sanction	7,842,255
546.	FIC, Faisalabad	2018-19	38705	Unlawful expenditure on Substandard drugs & medicine.	7,769,880
547.	Principal PGMI/LGH School of Nursing & Allied Institution, Lahore	2018-19	38570	AC facility on nominal electricity charges	7,656,000
548.	G/Wala Medical College & DHQ Hospital, GWL	2018-19	37317	pre audit not conducted	7,545,655
549.	M.S. AllamaIqbal memorial Hospital, Sialkot	2018-20	46005	Less received of Disposable / Surgical items	7,508,559
550.	Chairman, Sheikh Zayad	2018-19	34100	Non- Transfer of Appropriate percentage of Receipts into Reserve Fund	7,475,254
551.	PIC Lhr	2019-20	47226	Irregular opening of bank accounts other than Bank of Punjab Rs. 7,439,494	7,439,494
552.	FMU Faisalabad	2019-20	47644	Irregular drawl of advance payment & non-adjustment of advances -	7,298,892
553.	SIMS/Services Hospital, Lahore	2019-20	46890	non-supply of disposable surgical	7,221,620
554.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32590	irregular payment of share money out of student fund	7,200,457
555.	SIMS, Services Hospital, Lahore	2019-20	44816	Irregular Payment of Rent of Buildings	7,199,357
556.	DHQ, Hospital, Sargodha	2018-20	46280	Measurement Books, vouched account, unspent balance, proof of deduction of tax not obtained from works department	7,188,847
557.	Faisalabad Institute of Cardiology (FIC) Faisalabad for the period	2018-19	38709	payment of pending liability without approval of authrotiy	7,182,400
558.	LGH & Allied Institution , Lahore	2018-19	38582	Replaced Stock not received/late received in consequently “SUBSTANDARD” results declared by DTL.	7,082,404
559.	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43447	Un-authorized payment of GST paid on Utility Bills	7,040,959

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
560.	King Edward Medical University, Lahore	2018-20	42297	non collection of outstanding dues from the students Rs.7039040	7,039,040
561.	Principal Gujranwala Medical College & Allied Institutions	2016-18	32584	Irregular payment due to unlawful award of janitorial services to a technically non-responsive firm-Rs.7.028 million	7,027,875
562.	Nishtar Medical University & Allied Institutions, Multan	2018-19	34761	lease money	6,956,377
563.	Children Hospital & Institute of Child Health, Multan	2019-20	43968	undue retention of hospital receipt	6,921,000
564.	Medical superintendent, DHQ teaching hospital Sargodha	2018-20	46279	Non-Recovery of GST/PST and IT.	6,878,124
565.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33882	Irregular expenditure on repair of machinery and equipment-Rs.6,873,000	6,873,000
566.	FMU Faisalabad	2019-20	47646	Irregular deposit of Utility charges and ROP into PLA	6,726,724
567.	Services Hospital, Lahore	2019-20	44852	Unauthorized payment of conveyance, Mess and Dress allowance during earned Leave Period. Recovery of Rs. 6,655,972	6,655,972
568.	Govt DHQ teaching Hospital Lahore	2019-20	45559	Misclassified Expenditure	6,591,750
569.	Punjab Institute of Cardiology, Lahore	2017-18	32309	lease money	6,459,187
570.	Punjab Human Organ Transplant Authority (PHOTA)	2017-19	41567	Irregular Utilization of Imprest Money-Rs. 6,441,621/-	6,441,621
571.	PHOTA	2017-19	41547	Expenditure from SDA without approval of Authority	6,144,621
572.	Nawaz Sharif Hospital, Lahore	2019-20	39499	undue retention of hospital receipt	6,086,464
573.	Gujranwala Medical College	2018-19	37341	Non action against the doctors conducting Private Practice	6,032,082
574.	LGJ & Allied Institution , Lahore	2018-19	38603	Un-authorized delivery of cost of other store itemrs prior to issuance of supply order of Rs.6,023,109	6,023,109
575.	of Principal PGMI/General Hospital, Lahore	2019-20	43401	Irregular Payment of Rent of Buildings	5,949,000
576.	Sardr Begum Hospital SialKoat	2018-20	39517	Misclassified Expenditure	5,938,069
577.	SIMS/SHL Lahore	2017-18	31526	Non transparent award of	5,892,972

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				contract of security services	
578.	Punjab Dental Hospital, Lahore	2017-18	31085	Irregular expenditure on payment to others services rendered Rs.5,773,945	5,773,945
579.	King Edward Medical University	2018-20	42299	Non disbursement of doctors/ para medical staff share	5,767,465
580.	Children Hospital, Lahore	2018-20	44802	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	5,744,819
581.	Shaikh Zayed Medical Complex, Lahore	2018-19	34139	Irregular / Unauthorized Payments of Special Allowance A&E 50% (SEMS Allowance) to Staff Nurses Rs. 5,733,183/-	5,733,183
582.	Pak Italian burn Center Multan	2019-20	44692	Irregular receipt of user charges	5,695,200
583.	Shaikh Zayed Medical Complex, Lahore	2018-19	34129	Irregular expenditure on Ban Items	5,655,782
584.	Punjab Dental Hospital, Lhr	2017-18	31090	Over payment of electricity charge	5,578,954
585.	QMC & Allied Institutions Bahawalpur	2019-20	45974	consumption of POL for generators	5,576,398
586.	Faisalabad Medical University Allied Hospital, F/abad	2018-19	38726	Electricity bill paid in advance	5,574,861
587.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32557	irregular payment of salary due to unlawful appointment of principal	5,507,845
588.	Principal Gujranwala Medical college	2016-18	32611	Non-surrendering of savings	5,474,422
589.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32634	Irregular re-employments of Consultants against payment Rs. 5.360,526	5,360,526
590.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32591	unlawful payment beyond the work scope of account of security services	5,322,524
591.	Pak Italian Burn Center, Multan	2019-20	44693	Misclassified Expenditure	5,292,241
592.	Sheikh Zayad Hospital RYK	2018-20	45121	Misclassified Expenditure	5,231,901
593.	Punjab Human Organ Transplant Authoirty	2017-19	41562	Un-justified Purchases without immediate Requirements .	5,205,934
594.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32688	post audit not conducted, utilizing certificate not obtained	5,200,000
595.	LGJ & Allied Institution , Lahore	2018-18	38572	Un-authorized payment of anesthesia allowance beyond the sanctioned strength-Rs	5,183,436

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				5,183,436/-	
596.	Sardr Begum Hospital SialKoat	2018-20	39518	Misclassified Expenditure	5,170,339
597.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39504	Misclassified Expenditure	5,062,216
598.	RMU & Allied hospital, Rawalpindi	2018-20	43351	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	5,058,052
599.	Sardr Begum Hospital sialKoat	2018-20	39519	Irregular payment of pending liabilities	5,040,772
600.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45122	POL consumed for vehicles	5,032,026
601.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33863	Irregular expenditures on award of contract Janitorial Services and Security Services for Rs.5,029,823	5,029,823
602.	Principal Khwaja M. Safdar Medical College	2018-20	43440	Non-Recovery of GST/PST and IT.	5,005,540
603.	Govt. Mozang Teaching Hospital, Lahore	2019-20	46757	illegal encroachment of hospital property	5,000,000
604.	Aziz Bhatti Shaeed Hospital Gujrat	2016-19	35784	recovery of over payment of X-ray & pathologist shares to doctor	4,988,585
605.	M.S. AllamaIqbal memorial Hospital, Sialkot	2018-20	46029	Less received of Medicines	4,944,670
606.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46191	Irregular procurement on advance payment basis from INMOL of Rs.4,924,000	4,924,000
607.	Lady Willington Hospital Lahore	2019-20	44771	Un-authorized payment of GST paid on Utility Bills	4,903,213
608.	Wazirabad Institute of cardiogy	2019-20	44674	Un-authorized payment of GST paid on Utility Bills	4,790,657
609.	Aziz Bhatti Shaheed Hospital, Gujrat	2019-20	42912	Loss due to CT scan tests conducted free of cost	4,787,000
610.	Gujranwala Medical College	2016-18	32549	Misappropriation of hospital funds	4,768,000
611.	GMC and allied institutions Gujranwala	2016-18	32618	irregular payments regarding horticulture	4,724,192
612.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46058	off road vehicles	4,700,000
613.	UHS, Lahore	2018-20	42232	unserviceable vehicles	4,700,000
614.	Nishtar Hospital Multan	2019-20	46064	Unauthorized payment of Conveyance, Mess and Dress allowance during Leave Period. Recovery of Rs.4,688,320	4,688,320
615.	Sahiwal Medical Colleg	2018-20	44508	Non reconciliation of expenditure/ verification of	4,644,173

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				deposits/Receipt	
616.	KEMU Lahore	2019-20	47605	Non Auction of Unserviceable Vehicles	4,600,000
617.	RWP Medical University & Allied Hospitals, RWP	2018-20	43275	Un-lawful non-refund of surplus funds of adp schemes to government-	4,448,705
618.	PMC and Allied Institutions, Faisalabad	2019-20	45778	Non reconciliation of expenditure/ verification of deposits/Receipt	4,437,316
619.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31061	Heavy Blockage of public money due to non-utilization of Toyota Daihatsu	4,427,000
620.	Allama Iqbal Medical college & Allied Hospital, Lahore	2019-20	42882	unserviceable store	4,398,400
621.	Gujranwala Medical College & Allied Institutions, Gujranwala	2016-18	32568	Loss due to non-remittance of room rent to govt. treasury	4,320,000
622.	QMC B.pur	2019-20	45937	Unauthorized payment of conveyance allowance and pay & allowances during leave period Rs. 4296369/-	4,296,369
623.	Principal LGH, Lahore	2017-18	38585	Misclassified Expenditure	4,294,000
624.	Sahiwal Medical College & Allied Institution, Sahiwal	2018-20	44524	unserviceable store and vehicles	4,201,300
625.	Dir Blodtansfusion Service	2017-18	31121	Irregular payment of pending liabilities	4,186,545
626.	Rawalpindi Medical University	2019-20	43286	Irregular payment of pending liabilities	4,186,178
627.	Allama Iqbal Memorial Hospital, Sialkot	2018-20	46867	irregular payment of GST on account of electricity charges	4,115,995
628.	Govt DHQ teaching Hospital Lahore	2019-20	45562	Irregular receipt of user charges	4,080,709
629.	FMU, F/abad	2018-19	37504	NPR pertains to vouched Account not submitted to DAO/TO	4,056,036
630.	Gujranwala Medical College	2016-18	32578	Misappropriation of hospital funds under the head POL	4,035,280
631.	Punjab Healthcare Commission, Lahore	2012-19	33651	Wasteful expenditure on audit by chartered accountants	4,031,632
632.	Shaikh Zayed Medical Complex, Lahore	2018-19	34144	Irregular Provision of Local Purchase Medicines to Out Door Patients	4,007,044
633.	MianMushi Hospital , Lahore	2017-19	32704	Irregular expenditure on Service Contract for Dialysis Machines & Air Conditioners and; unauthorized payment due to payments from incorrect head of accounts for	4,005,046

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Rs.4,005,046	
634.	Faisalabad Medical University Allied Hospital, F/abad	2018-19	37427	Electricity bill paid in advance	4,000,000
635.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32561	irregular purchases made from technicall disqualified firm	3,993,000
636.	Punjab Healthcare Commission, Lahore	2019-20	47036	Irregular Payment of Rent of Buildings	3,989,304
637.	RWP Medical University & Allied Hospitals, RWP	2018-20	43185	Irregular practice of sending samples for DTL before receipt of supplies of medicines	3,979,200
638.	Children Hospital, Lahore	2014-20	45838	Irregular Payment of Rent of Buildings	3,960,000
639.	Punjab Healthcare Commission Lahore	2012-19	33652	Mis-Procurement/Irregular Expenditure without Advertisement	3,938,156
640.	Punjab Human Organ Transplant Authoirty	2017-19	41568	Irregular Appointment of Contract / Contingent Paid Employees Rs. 3,926,319/-	3,926,319
641.	Faisalabad Institute of cardiology, Faisalabad	2019-20	46358	undue retention of hospital receipt	3,875,492
642.	Lady Aitcheson Hospital, Lahore	2018-19	35648	lease money	3,792,300
643.	UHS Lahore	2019-20	42223	Less/non recovery of share of university from affiliated institutions	3,755,525
644.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46194	Non return of government vehicles	3,740,431
645.	Childern Hospital Faisalabad	2019-20	45823	Irregular receipt of user charges	3,739,272
646.	Chairman, Sheikh Zayed Medical Complex, LHR	2018-19	34115	Recovery against Contractors	3,718,611
647.	Wazirabad Institute of Cardiology , Wazirabad	2019-20	46796	not timely deposited into PLA with almoner	3,597,357
648.	Wazirabad institute Cardiology,	2019-20	43420	undue retention of hospital receipt	3,597,357
649.	Punjab Human Organ Transplant Authoirty	2017-19	41551	Irregular Payment of Honorarium to Contract Employees Rs. 3,575,891 /-	3,575,891
650.	Aziz Bhatti Hospital, Gujrat	2019-20	42913	Unlawful payment of conveyance allowance and non deduction of assessed rent/electricity charges – Rs. 3,526,072/-	3,526,072
651.	RWP Medical University & Allied Hospitals, RWP	2018-20	43327	Loss due to decrease in the already fixed reserve price of condemned machinery and	3,500,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				medical equipment's Rs. 3,500,000/-	
652.	Gujranwala Medical College & Allied Institutions, G/ wala	2018-20	37331	undue retention of hospital receipt	3,466,032
653.	LGJ & Allied Institution , Lahore	2018-18	38584	Unjustified/Irregular Advance drawl form SDA Account and Payment made to supplier	3,439,923
654.	LGJ & Allied Institution , Lahore	2018-18	38593	Non reconciliation of expenditure/ verification of deposits/Receipt	3,362,979
655.	QMC & Allied Institutions B/pur	2019-20	45966	Misclassified Expenditure	3,345,272
656.	Lady Aitcheson Hospital, Lahore	2019-20	44173	Irregular withdrawal from treasury and retained in MS Bank account 3.332 Million	3,332,000
657.	Punjab Institute of Cardiology, Lahore	2018-19	35540	lease money	3,276,622
658.	Faisalabad Institute of cardiology, Faisalabad	2018-19	38725	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	3,248,500
659.	PGMI Lahore	2017-18	32370	unjustified auction of canteen, paharamacy, parking stand	3,240,033
660.	Lahore Gnereral Hospital, Ameer ud-din Medical College& School of Nursing Lahore	2017-18	--	irregular /doubtful outsourcing of hospital laundry services etc	3,240,033
661.	Lady wilington Hospital Lahore	2018-20	44777	Misclassified Expenditure	3,209,580
662.	Punjab Institute of Cardiology, Lahore	2018-19	35539	lease money	3,182,565
663.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31066	lease money	3,180,000
664.	Nishter Medical College & Allied Institutions, Multan	2019-20	46071	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	3,164,528
665.	General Hospital	2018-19	34856	Inadmissible payment of special incentive - Rs. 3,144,517/-	3,144,517
666.	Nishtar Hospital Multan	2019-20	46067	Non recovery of conveyance allowance from staff residing in Hostels of Nishtar Medical University & Allied Institutions Multan residences Rs.3,120,000	3,120,000
667.	Nishter Medical University	2019-20	46046	Non-Recovery of GST/PST	3,111,072

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				and IT.	
668.	Wazirabad Institute of Cardiology	2019-20	44683	Blockage of government money due to non installation of Machinery &Equipment .	3,095,230
669.	Mayo Hospital, Lahore	2018-19	33604	irregular procurment	3,074,000
670.	FMU & Allied Institution, Faisalabad	2019-20	45706	Un-authorized payment of conveyance allowance Rs.3070134/-	3,070,134
671.	Nishtar Medical University & Allied Institutions, Multan	2018-19	34763	lease money	3,002,700
672.	Services Hospital, Lahore for the period	2018-19	32856	Non return of government vehicles	3,000,000
673.	Mayo Hospital, Lahore	2018-19	33594	irregular procurment	2,998,850
674.	Lahore Gnereral Hospital, Ameerud-din Medical College& School of Nursing Lahore	2017-18	32340	Loss due to Non Investment of Surplus Income	2,974,436
675.	Chairman, Sheikh Zayad Hospital, Lahore	2018-19	34111	Loss due to Non- Investment of Funds	2,974,436
676.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46055	consumption of POL for generators	2,944,320
677.	LGJ & Allied Institution , Lahore	2018-19	38580	Irregular accepting of huge late supply of medicine “IDAZOLE” - Rs. 2,925,000/- non-forfeting the performance security of Rs. 146,500/- recovery of penalty of risk purchase-RS. 1,154,959/-	2,925,000
678.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37365	Drawl of pay without availability of Post in Approved Budget	2,900,000
679.	FMU	2019-20	45772	Non-Recovery of GST/PST and IT.	2,883,613
680.	Childern Hospital faisaiabad	2014-20	45846	Misclassified Expenditure	2,878,600
681.	Secretary, SHC&ME Department	2019-20	43238	use of vehicle in excess than entitlement	2,878,048
682.	Principal Gujranwala Medical College & Allied Institutions	2016-18	32585	Loss to Govt. due to extension in contract agreement by granting inadmissible 10% increase in rates to the contractor of security services, justification & recovery thereof-Rs.2.874 (M)	2,874,374
683.	Gujranwala Medical College& Allied Hospital,	2019-20	42704	Recovery of stock of slow moving medicines transferred	2,873,440

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala			to district health authority	
684.	Pak Italian Burn Center, Multa	2019-20	44696	undue retention of hospital receipt	2,852,060
685.	CEO, Punjab Healthcare Commission, Lahore	2019-20	47038	Failure to control of prices of the private healthcare services	2,850,000
686.	PIC Lhr	2019-20	47299	non disposal of condemned vehicles	2,800,000
687.	PIC, Lahore	2019-20	47229	non disposal of condemned vehicles	2,800,000
688.	Prinicipal AIMC, Jinnah Hospital, Lahore	2018-19	33471	Irregular award of repair maintenance and overhauling contract of air conditioners in AIMC/Jinnah Hospital Lahore for -Rs.2,766,150	2,766,150
689.	LGJ & Allied Institution , Lahore	2018-18	38605	Split up of expenditure to avoid competitive bidding on account of “Stationery & Printing” - Rs.2,749,250/-	2,749,250
690.	Aziz Bhatti Shaheed Hospital, Gujrat	2019-20	42892	Pending recovery of stock of slow moving medicines transferred to other sister organizations Rs.2,733,413	2,733,413
691.	Gujranwala Medical College & Allied Institutions, G/ wala	2019-20	42729	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	2,716,792
692.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45123	loss due to non-functional machine	2,716,448
693.	RWP Medical University & Allied Hospitals, RWP	2018-20	43333	Purchase of injections and tablets at higher rates after award of contracts resulting in loss of Rs. 2,706,686/-	2,706,686
694.	QMC Bahawalpur	2018-29	37371	admission of student nurses on forged certificates	2,688,376
695.	Principal Gujranwala Medical college	2016-18	32609	Non-surrendering of savings	2,677,366
696.	Gujranwala Medical college & Allied Hospital, G/wla	2019-20	42730	Non-adjustment of temporary advances	2,666,950
697.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33869	Irregular/Unauthorized Payment Of Anesthesia Allowance Rs.2,640,000	2,640,000
698.	Lady Aitcheson Hospital, Lahore	2019-20	44170	Verification of cdrs/performance_guarantee	2,632,573
699.	LGJ & Allied Institution , Lahore	2018-19	38581	Bulk Supply of “Disposable item Polygalactin” not received of Rs. 2,625,000/- Recovery of risk purchase-RS. 152,180/-	2,625,000
700.	LGJ & Allied Institution ,	2018-19	38581	Bulk Supply of “Disposable	2,625,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			item Polygalactin" not received of Rs. 2,625,000/- Recovery of risk purchase- RS. 152,180/-	
701.	FMU & Allied Institutions, Faisalabad	2019-20	45763	not timely deposited into PLA with almoner	2,594,619
702.	Pakistan Kidney and Liver Institute, Lahor	2018-20	46195	Irregular Payment of Rent of Buildings	2,591,750
703.	Mayo Hospital, Lahore	2018-19	33580	irregular payment of anesthesia allowance - Rs.2,580,000	2,580,000
704.	Faisalabad Medical University (Allied Hospital	2017-18	37390	MRI machine remained non-functional and payment	2,546,142
705.	Punjab Healthcare Commission, Lahore	2012-19	33653	defective works	2,540,000
706.	Faisalabad Institute of Cardiology Faisalabad	2018-19	38716	Irregular payment of pending liabilities	2,538,521
707.	Wazirabad Institute of Cardiology Wazirabad	2018-19	44684	lease money	2,500,000
708.	Punjab Human Organ Transplant Authority (PHOTA)	2017-19	42214	penalty due to violation of agreement	2,471,144
709.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43494	Irregular Payment Of Pay & Allowances Due To Shifting Of Headquarter Rs. 2,437,608/-	2,437,608
710.	Children Complex Multan	2019-20	43957	not timely deposited into PLA with almoner	2,436,054
711.	ABS Hospital, Gujarat	2018-19	35791	Improper/ Non- Utilization of services of Bio-medical Engineer Expenditure of Pay & Allowance involved Rs 2,430,880/	2,430,880
712.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33852	Irregular expenditure on convocation-Rs.2,400,202	2,400,202
713.	DHQ Hospital, Gujranwala	2018-19	37367	Irregular Payment of Rent of Buildings	2,400,000
714.	Children Hospital, Faisalabad	2014-20	45839	Irregular Payment of Rent of Buildings	2,400,000
715.	UHS, LHR	2019-20	42237	Non-Recovery of GST/PST and IT.	2,391,442
716.	Allama Iqbal Hospital Siakot	2018-20	46018	Non reconciliation of expenditure/ verification of deposits/Receipt	2,359,613
717.	Sardar Begum Teaching Hospital, SialKoat	2019-20	39520	Un-authorized payment of GST paid on Utility Bills	2,350,000
718.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31149	irregular payment of anesthesia allowance beyond the sanctioned strength	2,340,000
719.	LGJ & Allied Institution ,	2018-18	38606	Irregular expenditure on	2,319,758

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			repaire of building without tendering process Rs.2,319,758/-	
720.	Gujranwala Medical College	2016-18	32563	Misappropriation of hospital funds	2,261,000
721.	LGH, Lahore	2019-20	38586	Un-authorized payment of GST paid on Utility Bills	2,162,044
722.	Govt. DHQ Teaching Hospital, LHR.	2019-20	45566	Non-Recovery of GST/PST and IT.	2,111,785
723.	Gujranwala Medical college &Allied Hospital, G/wla	2019-20	42712	Non-Disposal of condemned Vehicle	2,100,000
724.	Govt Sardar Begum Hospital, Sialkot.	2018-20	39521	Advance payment of janitorial service	2,100,000
725.	KotKwaja Saeed Hospital, Lahore	2019-20	43466	Misclassified Expenditure	2,094,393
726.	LGJ & Allied Institution , Lahore	2018-18	38575	Unauthorized Drawl of Dress Allowance and Mess Allowance Rs.2,089,800/-	2,089,800
727.	Gujranwala Medical College & Allied Institutions, G/ wala	2016-18	32559	undue retention of hospital receipt	2,086,662
728.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46367	Un-authorized payment of conveyance allowance Rs. 2076169/-	2,076,169
729.	Mian Munshi Hospital, Lahore	2019-20	32711	Misclassified Expenditure	2,021,825
730.	Mayo Hospital, Lahore	2018-19	33563	vouched account, unspent balance, proof of deduction of tax not obtained from works department	2,015,300
731.	Rawalpindi University & Allied Hospitals	2019-20	43291	Loss to due to irregular auction of Book Shop and General Stores.	2,000,000
732.	Children Hospital and allied Institute Multan	2018-20	43958	loss due to non-auction of Tuck shop , juice Shop and mobile shop	2,000,000
733.	Gujranwala Medical College & Allied Institutions, Gujranwala	2016-18	32615	lease money	2,000,000
734.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46069	unserviceable stock	2,000,000
735.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46824	non auction of unserviceable machinery and bio medical equipments. Rs. 2,000,000 approx.	2,000,000
736.	Kawja Safdar Medical College & Allied Institutions, Sialkot	2018-20	43426	undue retention of hospital receipt	1,990,698

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
737.	G/Wala Medical College & DHQ Hospital, GWL	2018-19	37361	irregular procurment	1,987,290
738.	Punjab Dental Hospital, Lahore	2017-18	31084	Irregular procurement of Plan & Machinery and IT Equipment Rs.1,987,270	1,987,270
739.	Govt. Mian Nawaz Sharif Hospital, Lahore	2018-19	32638	lease money	1,980,000
740.	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46017	brick tests not got conducted	1,950,699
741.	Govt DHQ teaching Hospital Lahore	2019-20	45569	Irregular payment of pending liabilities	1,941,056
742.	DHQ, Hospital, Lahore	2019-20	45567	Civil repair work was executed through Private contractor but NOC TS, rough cost estimate were not obtained/ vetted from building Department, M B not produced.	1,934,143
743.	SIMS/ Service Hospital Lahore	2017-18	31553	auction made without advertisement in newspaper/PPRA	1,932,612
744.	Children Hospital Faisalabad	2014-20	45822	Non-Recovery of GST/PST and IT.	1,920,629
745.	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43429	Irregular Payment of Conveyance Allowance to Nurses Residing Within Premises - Rs. 1,920,000	1,920,000
746.	Punjab Human Organ Transplant Authoirty	2017-19	41563	Irregular Purchase without tender Rs. 1,904,380/-	1,904,380
747.	Rawalpindi Medical University	2018-20	43177	Non-Recovery of GST/PST and IT.	1,896,135
748.	University of Health Sciences, Lahore	2018-20	42244	Unauthorized award of agreement without approval of the syndicate - Rs. 1,877,380	1,877,380
749.	Punjab Institute of Cardiology, Lahore	2019-20	44887	Misclassified Expenditure	1,850,226
750.	FIC Faisalabad	2018-19	38707	FIC Faisalabad	1,847,846
751.	Gujranwala Medical College	2019-20	42698	Non-Recovery of GST/PST and IT.	1,830,531
752.	FIC, Faisalabad	2019-20	46356	Non reconciliation of expenditure/ verification of deposits/Receipt	1,821,100
753.	Shaikh Zayed Medical Complex, Lahore	2018-19	34141	Over Payment of Share Money to Doctors Rs. 18,057,880/-	1,805,800
754.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37310	un-authorized appointment on own pay scale without the approval of Board of Management	1,800,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
755.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37377	uneconomical hiring of internet services	1,781,000
756.	Punjab Institute of Cardiology, Lahore	2018-19	35548	lease money	1,777,452
757.	De Montmorency College of Dentistry Lahore	2018-19	40191	Mis-procurement of dental materials - Rs. 1,754,665	1,754,665
758.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46196	expenditure on audit by chartered accountant but no irregularities were pointed out	1,720,862
759.	Principal G/Wala Medi. Col& Allied Institute	2016-18	32575	double drawl of electricity bill	1,703,004
760.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31071	Irregualr payment ot Mr. Feehan Maqbool SDO without deciding the fate of suspending period	1,687,008
761.	SM Husain TB sanitarium Samilli, Muree	2018-20	45992	Measurement Books, vouched account, unspent balance, proof of deduction of tax not obtained from works department	1,682,300
762.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46197	loss due to vehicle accident	1,660,431
763.	Prinicipal AIMC, Jinnah Hospital, Lahore	2018-19	33509	Irregular expenditure on Ban Items	1,652,000
764.	Allama Iqbal Memorial Hospital, Sialkot	2019-20	46026	Misclassified Expenditure	1,651,985
765.	SIMS Lahore	2017-18	31564	Loss to SIMS due to less credit of interest by the bank	1,650,645
766.	Dir, Blood Transfusion Service.	2017-18	31116	Non reconciliation of expenditure/ verification of deposits/Receipt	1,650,202
767.	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42728	Non-recovery of admission and tuition fee - Rs.1,621,600/-	1,621,600
768.	Kot Khawaja Saeed Hospital	2018-19	35458	Irregular award of canteen contact to M/s Allied & Co – Rs.1,597,000	1,597,000
769.	Gujranwala Medical College & Allied Institutions, Gujranwala	2018-19	37338	Non realization of birth certificate fee	1,570,200
770.	Children Hospital & Institute of Child Health, Multan	2019-20	43973	Non-deduction of Income Tax on disbursement of share receipt-Rs.1,565,843	1,565,843
771.	Children Hospital Lahore.	2019-20	44803	Non reconciliation of expenditure/ verification of deposits/Receipt	1,558,380
772.	Govt. Mozang Teaching Hospital, Lahore	2019-20	45009	non disposal of old building	1,526,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
773.	Sahiwal Medical College	2019-20	44494	Misclassified Expenditure	1,510,643
774.	Holy Family Hospital Rawalpindi	2018-20		Loss due to Auction of condemned machinery and medical equipment	1,500,000
775.	Children Hospital, Lahore	2018-29	39523	consumption of POL for generators	1,481,585
776.	LGJ & Allied Institution , Lahore	2018-18	38583	Loss due to late submission of DTL Sample on purchase of bulk medicine of Rs. 1,472,500. Recovery of Risk Purchase. Rs. 249,398/-	1,472,500
777.	Principal Khwaja M. Safdar Medical College	2018-20	43427	Non-Recovery of GST/PST and IT.	1,469,682
778.	FMU, F/abad	2018-19	37484	NPR pertains to vouched Account not submitted to DAO/TO	1,467,000
779.	Nishtar Hospital Multan	2019-20	46072	Unauthorized payment of conveyance allowance during leave period Rs. 1,448,777/-	1,448,777
780.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	44143	Expired stock of medicines not replaced by the supplier. recovery thereof	1,440,000
781.	Principal Gujranwala Medical College	2016-18	32596	Recovery against Contractors	1,432,000
782.	mian munshi DHQ Teaching Hospital, Lahore	2017-18	32714	DTL wasn not shown to audit.	1,421,204
783.	DHQ Teaching Hospital, Sargodha	2018-20	46278	Non-Recovery of GST/PST and IT.	1,412,037
784.	LGJ & Allied Institution , Lahore	2018-18	38587	irregular award of contrat of parking stand without taking bank guarantee of Rs. 1,365,000/-.	1,365,000
785.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37343	unauthorized appointments of contigent paid staff without advertisement	1,346,189
786.	Blood Transfusion Lhr	2019-20	41715	Irregular purchase of stationery worth Rs.1,327,156	1,327,156
787.	RMU	2018-20	43277	Hostel fee	1,325,600
788.	Mayo Hospital, Lahore	2018-19	33602	irregular procurment	1,306,713
789.	PIMH Lahore	2018-19	32279	irregualr appointment on adhoc basis	1,302,226
790.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33855	Irregular/uneconomical expenditure on repair of plant & machinery-Rs.1,301,422	1,301,422
791.	Shahdara Hospital	2019-20	45858	Overpayment due to non deduction of allowances during leave Rs.1,263,346/-	1,263,346
792.	Sheikh Zayad Hospital RYK	2019-20	45127	Misclassified Expenditure	1,257,831
793.	Gujranwala Medical	2016-18	32569	Non recovery of room rent	1,240,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	College & Allied Institutions, Gujranwala				
794.	LGJ & Allied Institution , Lahore	2018-19	38579	Irregular accepting of huge late supply of medicine “KLARICID” - RS. 1,232,025/- ,Non-forfeting the performance security of Rs. 146,500/-recovery of penalyt of risk purchase-RS. 59,669/-	1,232,025
795.	AIMC, Lahore	2019-20	42878	Fee from student	1,227,120
796.	LGJ & Allied Institution , Lahore	2018-18	38607	Irregular expenditure through splitting on “cost of other store” amounting to Rs.1,213,985/-	1,213,985
797.	Punjab Institute of Cardiology, Lahore	2019-20	44866	Misclassified Expenditure	1,201,310
798.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46198	loss due to non-recovery of assets on vacating site	1,200,000
799.	Guhlam Muhammad hospital, F/abad	2019-20	45680	Misclassified Expenditure	1,198,155
800.	Children Hospital , Lahore	2018-20	44796	Un-authorized payment of conveyance allowance Rs. 1,193,700/-	1,193,700
801.	Lady Aitcheson Hospital, Lahore	2019-20	44175	Irregular payment of pending liabilities	1,191,000
802.	Children Hospital, Faisalabad	2014-20	45829	Non-Recovery of GST/PST and IT.	1,175,592
803.	MS DHQ Teaching Hospital, Sargodha	2018-20	46255	Irregular payment of Conveyance Allowance	1,174,381
804.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37366	expenditure without calling quotations	1,149,560
805.	Sahiwal Teaching Hospital	2019-20	45667	Un-authorized payment of GST paid on Utility Bills	1,148,253
806.	Sahdra Hospital, Lahore	2018-19	32470	undue retention of hospital receipt	1,131,821
807.	QMC	2019-20	45956	Outstanding dues from MBBS stude	1,104,050
808.	Faisalabad medical university & Allied Hospital	2018-19	37503	irregular engagement of daily wage /work charge chowkidars etc.- Rs. 1,098,094	1,098,094
809.	Chairman Drug Court, Lahore	1999-2019	38749	Irregular/ doughtfull purchase of other stores/ others amounting to Rs.1091482/-	1,091,482
810.	Punjab Human Organ Transplant Authority	2017-19	41554	Electricity bill paid in advance	1,085,825
811.	Shahdara Hosp, LHR	2019-20	45887	Non-Recovery of GST/PST	1,081,894

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				and IT.	
812.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42723	Conveyance allowance not recovered from staff availing pick and drop facility from lahore to gujranwala Rs. 1,080,000	1,080,000
813.	SIMS/Services Hospital, Lahore	2019-20	46899	non recovery of outstanding dues/fee from MMBS	1,076,260
814.	SIMS/Services Hospital, Lahore	2019-20	46885	Misclassified Expenditure	1,075,297
815.	Allied Hospital	2018-19	37409	Irregular expenditure on Ban Items	1,062,200
816.	LGH, Lahore	2017-18	32355	Theft of Medical equipment	1,061,753
817.	Chairman, Drug Court, Lahore	2018-19	38734	irregular procurment	1,060,779
818.	PIMH, Lahore	2018-19	32272	Electricity bill paid in advance	1,058,299
819.	General Hospital	2018-19	77450	Irregular expenditure on Ban Items	1,036,200
820.	Shahdara Hosp, LHR	2019-20	45886	Non-Recovery of GST/PST and IT.	1,025,020
821.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31079	Heavy Blockage of public money due to non-utilization of electric and Civil work material of Building Department	1,018,322
822.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46788	Irregular payment of low power factor penalty	1,008,480
823.	FIC, Faisalabad	2018-19	38708	Recovery of down time of angiography machines not affected- Rs. Recovery thereof	1,005,579
824.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45128	low power factor	1,003,465
825.	Govt. Mian Nawaz Sharif Hospital, Lahore	2018-19	32640	lease money	1,000,000
826.	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46012	condemned store	1,000,000
827.	Secretary, SHCME Pb, Lahore	2018-19	32694	NPR pertains to vouched Account not submitted to DAO/TO	1,000,000
828.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46199	Unjustified expenditure on advertisement other than DGPR	995,417
829.	Gujranwala Medical College & Allied Hopital, g/wala	2019-20	42731	Irregular payment of low power factor penalty	993,000
830.	FIC Faisalabad	2019-20	47585	Irregular payment of pending liabilities	981,894
831.	Faisalabad Medical	2018-20	37399	undisbursed salary not	977,601

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	University, Faisalabad			deposited into treasury	
832.	LGJ & Allied Institution , Lahore	2018-18	38602	Substandard purchase of Toners of Photocopier machine	975,300
833.	Gujranwala Medical college & Allied Hospital, G/wla	2018-19	37323	Non-adjustment of temporary advances	975,000
834.	Chairman Drug Court, Lahore	1999-2019	38750	Irregular expenditure on procurement of miscellaneous item due to discrepancies in tendering/ quptation process Rs=969575	969,575
835.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	42350	unserviceable vehicles	950,000
836.	D.G. Khan medical College & Allied Institutions, D.G. Khan	2018-20	44380	off road vehicles	950,000
837.	MianMunshi (DHQ-1) Hospital Lahore	2019-20	47597	Irregular use of pol due to incomplet maintenance of log books Rs . 586,284/- + 353452 = Rs.939,738/-	939,738
838.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31068	lease money	937,200
839.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43356	Unlawful payment of conveyance allowance – Rs. 930,867/-	930,867
840.	Aziz Bhati Shaheed Hospital Gujrat	2019-20	42902	Irregular payment of pending liabilities	918,170
841.	Mozang Teaching Hospital, Lahore	2019-20	46750	Irregular receipt of user charges	912,788
842.	Punjab Dental Hospital, Lahore	2018-20	42865	Verification of cdrs/performance_guarantee	901,800
843.	Gujranwala Medical College & Allied Institutions, G/ wala	2019-20	42724	undue retention of hospital receipt	893,219
844.	Mayo Hospital, Lahore	2019-20	46913	Un-authorized mode of payments	891,360
845.	Chairman Drug Court, Lahore	1999-2019	38738	Irregular Purchase of Stationery&Computer Stationery Amounting to Rs.868962/-	868,962
846.	Aziz Bhatti Shaeed Hospital, Gujrat	2014-19	35809	irregular expenditure incurred on purchase AC1.5 Ton	853,400
847.	LGJ & Allied Institution , Lahore	2018-18	38604	Split up of expenditure to avoid competitive bidding on Purchase of Furniture - Rs. 3,847,804/-	847,804
848.	Gujranwala Medical College& Allied Hospital,	2016-18	32610	over payment of CA to staff	846,452

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala				
849.	FIC Faisalabad	2019-20	47584	Irregular receipt of user charges	840,000
850.	TB Sanatorium Samli, Murree	2018-20	46864	Irregular payment of salary due to shifting to headquarter - Rs.837872	837,872
851.	Gujranwala Medical College	2016-18	32577	Misappropriation of hospital funds under the head POL	836,247
852.	Mozang teaching Hospital, Lahore	2019-20	45012	Misclassified Expenditure	835,640
853.	Punjab Institute of Mental Health Lahore	2019-20	47650	Non reconciliation of expenditure/ verification of deposits/Receipt	816,054
854.	Lady Aitcheson Hospital, Lahore	2019-20	44168	Non reconciliation of expenditure/ verification of deposits/Receipt	813,819
855.	KE MC, Lahore	2019-20	42310	Loss due to Irregular extension of Contract period of Canteen .	792,255
856.	Director Blood Transfusion, Lahore	2016-18	31135	Irregular expenditure on purchase of furniture - Rs. 791,552	791,552
857.	Mozang Teaching Hospital, Lahore	2019-20	45013	undue retention of hospital receipt	782,223
858.	Govt DHQ Teaching Hospital, Lahore	2019-20	45572	undue retention of hospital receipt	779,963
859.	Chairman Drug Court, Lahore	1999-2019	38744	Irregular Expenditure on Printing items amounting to Rs.761,049/-	761,049
860.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34374	non replacement of expired medicine	755,800
861.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32654	Irregular purchase of X-Ray films witout immediate requirement	738,240
862.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32624	non recovery on account of room rent due to unauthorized use of Govt. property	730,000
863.	Chairman Drug Court, Lahore	1999-2019	38747	Irregular Payment of Service Renders Amounting to Rs.719,600/- Loss due to Non deduction of Income Tax Rs.71,960/-	719,600
864.	Nishtar Medical University & Allied Institutions Multan	2018-19	34754	(A). Irregular expenditure on repair of machinery & equipment's and splitting up Rs.713,012	713,012
865.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45130	off road vehicles	700,000
866.	Nishter Medical University	2019-20	46077	Non-Recovery of GST/PST	697,600

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				and IT.	
867.	Pak Italian burn Center Lahore	2019-20	44697	undue retention of hospital receipt in commercial bank and not deposited into PLA/ Govt. treasury	686,723
868.	Allama Iqbal Hospital Siakot	2018-20	46008	Irregular Payment of Conveyance Allowance Rs. 673,172	673,172
869.	UHS, LHR		42242	Non-Recovery of GST/PST and IT.	670,265
870.	Secretary, SHC&ME Department	2019-20	43239	use of vehicle by Ex- officer	669,640
871.	SM Hussain, TB Sanitorium , Samli, Mree	2018-20	46865	irregular payment of GST on account of electricity charges	668,830
872.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33867	Recovery of conveyance allowance-Rs.664,027	664,027
873.	Gujranwala. Medical college, & allied Institute, Gujranwala	2018-19	32333	Un-authorized Drawl/ Utilization out of Student Fund/ Govt. Receipt A/C	655,500
874.	KotKhwaja Saeed Teaching Hospital, LHR.	2019-20	43455	Non-Recovery of GST/PST and IT.	651,176
875.	Punjab Dental Hospital, Lahore	2017-18	31088	Irregular Expenditure without Tender Rs.650,286	650,286
876.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32642	non recovery of CA during leave	644,683
877.	KotKwaja Saeed Hospital, Lahore	2018-20	43457	Misclassified Expenditure	629,800
878.	Blood Transfusion center, Punjab, Lahore	2018-20	41716	consumption of POL for generators/ vehicle	621,027
879.	Chairman Drug Court, Lahore	1999-2019	38748	Irregular Purchase of I.T Equipment Amounting to Rs.620181 /-	620,181
880.	Gujranwala Medical College	2016-18	32617	Misappropriation of hospital funds through fake bills	605,000
881.	Gujranwala Medical College & Allied Institutions, Gujranwala	2018-19	37334	lease money	600,000
882.	Gujranwala Medical college &Allied Hospital, G/wla	2019-20	42725	unserviceable vehicle	600,000
883.	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43234	Unjustified payment of conveyance allowance besides provision of vehicles -Rs.600,000	600,000
884.	LGH, Hospital, Lahore	2019-20	43410	Irregular payment of low power factor penalty	579,744
885.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	42351	unserviceable stock	564,926
886.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32644	Irregular expenditure on stationary due to splitting of	561,990

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				order Rs. 561,990 non recovery of Rs.36,000	
887.	Chairman drug Court, Lahore	2019-20	36736	Misclassified Expenditure	561,470
888.	Punjab Healthcare Commission LHR.	2012-19	33655	Recovery against Contractors	550,000
889.	LGJ & Allied Institution , Lahore	2018-18	38608	Non recovery of in-admissible allowances during leave- Rs.538,770/.	538,770
890.	Mozan teaching Hospital, Lahore	2019-20	45015	Misclassified Expenditure	532,294
891.	Aziz Bhatti Shaheed Hospital Gujrat	2019-20	42896	Non-Recovery of GST/PST and IT.	528,000
892.	PIMH Lahore	2018-19	32268	unauhorized payment of SSB	519,477
893.	DHQ Teaching Hospital, Sargodha	2018-20	46874	non production of professional tax clearance certificate	510,000
894.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46818	non auction of unserviceable machinery Rs.500,000 approx.	500,000
895.	Gujranwala Medical college & Allied Hospital, G/wla	2019-20	42695	Non auction of unserviceable stock	500,000
896.	KotKhawja Saeed Teaching Hospital Lahore	2018-20	43475	Non auction of unserviceable stock	500,000
897.	Children Hospital, Multan	2019-20	43975	Non auction of unserviceable stock	500,000
898.	Lady Eilngton LHR	2018-20	44778	Non auction of unserviceable stock	500,000
899.	Secretary to Govt. of Pb. SHC&M Edu Deptt. LHR	2018-19	32695	post audit not conducted, utilizing certificate not obtained	500,000
900.	KotKwaja Saeed Hospital, Lahore	2018-20	43459	Misclassified Expenditure	486,086
901.	De Montmorency College of Dentistry Lahore	2018-19	40192	Non deduction of Conveyance allowance during summer vacations and during leave period - Rs 482,018 (416016 + 66002)	482,018
902.	QMC & Allied Institutions, B/pur	2019-20	45981	undue retention of hospital receipt	463,700
903.	PIC Lhr	2019-20	47230	Non-reimbursement of salary of PIC employees working in Model Pharmacy of PIC	463,277
904.	Chairman Drug Court, Lahore	1999-2019	38745	Irregular/ Unjustified Expenditure on Repair of Furniture Amounting to Rs.457902/-	457,902
905.	Gujranwala Medical College& Allied Hospital,	2018-19	37362	irregular expenditure on purhcase of furniture	452,479

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujranwala				
906.	QMC, B/pur	2018-19	34834	consumption of POL for vehicle	442,965
907.	Director Blood Transfusion, Lahore	2016-18	31122	Irregular expenditure on repair of Medical and Laboratory Equipment-Rs. 435,800	435,800
908.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46203	Variation in Sisoft system and Physical Cash figures	425,068
909.	LGH, Hospital, Lahore	2019-20	43411	Un-authorized payment of GST paid on Utility Bills	420315
910.	Nishtar Hospital Multan	2019-20	46066	Non recovery of conveyance allowance from staff residing in Hostels of Nishtar Medical University & Allied Institutions Multan residences Rs.420000/-	420,000
911.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33856	Irregular/uneconomical expenditure on repair of medical & lab equipments-Rs.419,090	419,090
912.	Principal, LGH	2018-19	38588	Recovery against Contractors	414,052
913.	Govt. Children Hospital, Lahore	2019-20	45800	Un-authorized mode of payments	413,483
914.	Childern Hospital Faisalabad	2019-20	45796	Irregular receipt of user charges	413,483
915.	Punjab Healthcare Commission, Lahore	2012-19	33656	Overpayment on account of fule	407,000
916.	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46027	off road vehicles	400,000
917.	Punjab Dental Hospital, Lahore	2018-20	42867	non-disposal of off road vehicles	400,000
918.	LGJ & Allied Institution , Lahore	2018-18	38609	Non recovery of house rent and electricity charges-Rs. 391,374/-	391,374
919.	Faisalabad Institute of cardiology, F/abad	2019-20	46351	undue retention of govt. money in PLA/receipt account instead of depositing into govt treasury	389,965
920.	FIC, Faisalabad	2018-19	38732	Non recovery of Penal Rent amounting to Rs.385,704/- (Approx) Justification / Recovery thereof	385,704
921.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37324	doubtful expenditure out of student fund	382,800
922.	Kot Khawaja Saeed Hospital, Lhr	2019-20	43464	without approval of FD	370,259
923.	Govt. Sardar Begum	2018-20	39513	Non-Recovery of GST/PST	367,544

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Teaching Hospital, Sialkot			and IT.	
924.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33884	Irregular expenditure under head plant and machinery-Rs.365,000	365,000
925.	Gujranwala Medical College	2016-18	37358	Misappropriation of hospital funds through fake bills	364,931
926.	FJMU & Allied Hospitals, Lahore	2019-20	42356	Non reconciliation of expenditure/ verification of deposits/Receipt	363,066
927.	Punjab Institute Cardiology. Lahore	2019-20	44905	Irregular Shifting of Headquarter-Rs. 356,143	356,143
928.	Govt. Mozang Teaching Hospital, Lahore	2019-20	45017	undue retention of hospital receipt	352,259
929.	M.Nawaz Sharif Hospital,Lahore	2018-19	32645	irregular expenditure on account of deposit work	351,400
930.	PIC, Lhr	2018-19	35562	Unjustified auction of patients files	348,110
931.	Kot Khwaja Saeed Teaching Hospital, Lahore	2019-20	43471	Unauthorized payment of conveyance allowance during leave-Rs. 339,755	339,755
932.	LGJ & Allied Institution , Lahore	2018-18	38610	Irregular release of performance security (CDR) prior expiry of warranty period-Rs. 339,466/-	339,466
933.	Lady Aitcheson Hospital, Lahore	2019-20	35655	Un-authorized payment of GST paid on Utility Bills	334,271
934.	Chairman Drug Court, Lahore	1999-2019	38472	Unauthorized/Irregular Payment of Conveyance Allowance during Summer/Winter Vacations – Rs.332,424/- Recovery thereof	332,424
935.	SIMS	2019-20	44842	Non-Recovery of GST/PST and IT.	331,303
936.	Gujranwala Medical College	2016-18	37329	Misappropriation of hospital funds through fake bills for adjustment of Adwance	330,000
937.	KEMU, Lahore	2019-20	42295	Non-adjustment of temporary advances	317,956
938.	PIC, Lahore	2019-20	47231	Non-adjustment of temporary advances	313,047
939.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33836	Irregular expenditure on AO3901-Stationery and AO3970-Others-Rs.309,632	309,632
940.	Punjab Institute of Cardiology, Lahore	2017-18	32310	lease money	305,947
941.	Mian Nawaz Sharif Hospital, Lahore	2018-19	32646	Non recovery of health professional allowance Rs. 304,290 recovery thereof	304,290
942.	LGJ & Allied Institution ,	2018-18	38590	Unjustified Extension of	304,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			Canteen Contract of PGMI and Stagnant Rates of Utility Charges, loss of Rs. 304,000/-	
943.	Gujranwala Medical College& Allied Hospital, Gujranwala	2016-18	32614	excess rate of POL charged than authorized rates	303,722
944.	SIMS/Services Hospital, Lahore	2019-20	46895	non-disposal of off road vehicles	300,000
945.	Director Blood Transfusion, Lahore	2016-18	31129	Procurement of medical and lab equipment at higher rates-Rs. 300,000	300,000
946.	Munshi DHQ Lhr	2019-20	45574	Un-authorized payment of Conveyance Allowance during Leave Period Amounting to Rs.294,658	294,658
947.	S.M. Hussain Govt. T.B. Sanatorium Sami Murree	2018-20	45986	Loss to Government Due To Non Deduction of income Tax on Share Rs.293,240	293,240
948.	Lady Aitcheson Hospital, Lahore	2019-20	44162	Loss to government due to non collection of Advance Tax Rs.287,700	287,700
949.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46076	wasteful POL	287,200
950.	Kot Khawaja Saeed Hospital	2019-20	43435	Unauthorized Payment of Conveyance Allowance–Rs. 282,053	282,053
951.	Govt. DHQ Teaching Hospital, LHR.	2019-20	45575	Non-Recovery of GST/PST and IT.	280,882
952.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46063	shortage of four number Kymograph machine in physical verification of stores	280,000
953.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37381	excess drawl of funds through double claim of medical reimbursement	279,550
954.	Chairman Drug Court, Lahore	1999-2019	38741	Irregular/ unjustified expenditure on repair of machinery & equipment amounting to Rs,277205/-	277,205
955.	SIMS/Services Hospital, Lahore	2019-20	46903	irregular payment of honorarium to staff and less deduction of tax	273,443
956.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46209	service charges for POL	258,743
957.	University of Health Sciences Lahore for the period 2018-20	2018-20	42239	Excess payment made	256,016
958.	University of Health Sciences Lahore for the	2018-20	42239	Excess payment made	256,016

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	period 2018-20				
959.	College of ophthalmology	2017-19	40183	Non-Recovery of GST/PST and IT.	255,197
960.	Meyo Hospital	2018-19	33577	Recovery against Contractors	246,408
961.	Gujranwala Medical College	2018-19	37374	Irregular payment of pending liabilities	244,448
962.	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43432	Non Deduction of Income Tax under Head A03970-Cost of Other Store and A03901-Stationery Rs. 239,615	239,615
963.	Aziz Bhatti Shaeed Hospital Gujrat	2016-19	35780	LP medicine isssued to un-authorized persons at outdoor slips	232,382
964.	Govt. DHQ Teaching Hospital, LHR.	2019-20	45576	Non-Recovery of GST/PST and IT.	226,000
965.	Gujranwala Medical College& Allied Hospital, Gujranwala	2018-19	37380	unjustified expenditure on refilling of gas cylinders	225,567
966.	Mozang Teaching Hospital, Lahore	2019-20	46753	Irregular payment of pending liabilities	222,243
967.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43367	Unlawful payment of conveyance allowance – RS. 220,000/-	220,000
968.	Gujranwala Medical College	2016-18	37384	Misappropriation of hospital funds through fake bills	215,810
969.	AllamaIqbal Medical College/Jinnah Hospital, Lahore	2019-20	42884	Non retrieval of supplies made to sister organizations	214,619
970.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46204	travelling expense	213,886
971.	Allama Iqbal Medical College & Allied Institute Lahore	2017-18	31072	Irregular payment to Dr. Anum Haneef HO	208,344
972.	Gujranwala Medical College	2016-18	37350	Misappropriation of empty can	202,100
973.	Mayo Hospital Lahore.	2019-20	42827	Unauthorized payment of conveyance allowance during earned Leave Period. Recovery of Rs.200,537	200,537
974.	Wazirabad Institute of Cardiology, Wazirabad	2019-20	44678	Unserviceable articles	200,000
975.	Govt. M Nawaz Sharif Hospital Yakki Gate, Lahore	2018-19	32647	Unserviceable articles	200,000
976.	Gujranwala Medical College & DHQ Hospital, Gujranwala	2018-19	32330	Tax on transfer of funds	192,024
977.	Secretary, SHC&ME Department	2019-20	43245	Less deduction of Income Tax - Rs. 186,586	186,586

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
978.	Lady Willington Hospital	2018-20	44781	Irregular/un-authorized withdrawal of conveyance allowance during leave-Rs.180,000	180,000
979.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45132	POL for unregistered vehicles	179,303
980.	D.G Khan Hospital	2019-20	44383	Unauthorized payment of Conveyance Allowance during Leave Period for Rs.171,849	171,849
981.	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46021	non recovery of taxes	170,987
982.	Ch PerwaizILahi Institute of Cordiology	2018-20	31158	Irregular payment of pending liabilities	170,141
983.	Nishter Medical College & Allied Institutions, Multan	2018-19	34799	undue retention of hospital receipt	167,772
984.	Sahiwal Medical College	2018-20	44498	Non-Recovery of GST/PST and IT.	156,317
985.	S.M. Hussain Govt. TB Sanatorium, Murree	2018-20	45995	Non-Recovery of GST/PST and IT.	155,000
986.	Punjab Transfusion Services, Lahore	2017-18	31132	Un-authorized mode of payments	154,267
987.	Rawalpindi Medical University	2018-20	43256	Non-Recovery of GST/PST and IT.	148,147
988.	PIC, Lahore	2019-20	47234	non deduction of income tax on petty cash	136,431
989.	Children Hospital, Faisalabad	2014-20	45802	history sheet not maintained, blacklisting certificate not obtained,	134,000
990.	Mayo Hospital, Lahore	2018-19	33581	loss due to non-recovery of CA durling leave	133,290
991.	G/Wala Medical College & DHQ Hospital, GWL	2018-19	37363	POL consumed in excess than ceiling	131,201
992.	UHS	2018-20	42231	Non-Recovery of GST/PST and IT.	123,347
993.	Punjab Dental Hospital, Lahore	2018-20	42872	Loss due to non deduction of conveyance allowance	114,929
994.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33834	Unauthorized Drawl of Dress Allowance and Mess Allowance Rs.111,800	111,800
995.	FJMU	2018-19	33848	Recovery against Contractors	111,393
996.	KEMU, LHR	2018-19	42312	Non-Recovery of GST/PST and IT.	108,140
997.	Abdul Queem Hospital Sahiwal	2018-20	45668	Loss of Rs. 101,666/- due to over payment of Conveyance Allowance	101,666
998.	Children ComplexxMulta	2019-20	43983	Non-deduction of Income Tax from consultancy/doctors' charges	100,840
999.	Chairman Drug Court,	1999-	38737	Irregular payment of Medical	100,792

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore	2019		Charges to the employees amounting to Rs.100792/- during outdoor medical treatment	
1000.	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42897	unserviceable machinery and store	100,000
1001.	S.M. Hussain Govt. T.B. Sanatorium Sami Murree	2018-20	45991	unserviceable stock	100,000
1002.	De Montmorency College of Dentistry Lahore	2018-19	40193	Non recovery of 5% of house rent of pay – Rs 96,828	96,828
1003.	Mozang Teaching Hospital, Lahore	2019-20	46755	Inspection certificate / satisfactory completion of work certificate was not available	95,252
1004.	FJMU, SGRH and Allied Institutions, Lahore	2018-19	33873	Sub-standard purchase and consumption of medicine-	90,000
1005.	S.M Hussain Govt. T.B. Sanatorium Samil Muree	2018-20	45997	Irregular payment of Conveyance allowance	88,195
1006.	Khawaja Safdar Medical College Sialkot	2018-19	43442	irregular/uneconomical expenditure by splitting the sanctions	86,931
1007.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46823	Recovery due to supply of injection propofol by the same supplier at high rate as compare to the rate of sister organization RS. 80,000/-	80,000
1008.	Nishtar Medical University, Multan	2019-20	46841	irregular issuance of medicines stock for DTL	70,812
1009.	VC, FJMU Allied, Hospital, Lahoe	2019-20	46625	Non-accountal of used mobil oil.	70,200
1010.	SIMS/Services Hospital, Lahore	2019-20	46888	Non accountal of DTL Sample of Drug and medicines	66,165
1011.	LGJ & Allied Institution , Lahore	2018-18	38600	Non reconciliation of expenditure/ verification of deposits/Receipt	61,393
1012.	Children Hospital, Multan	2019-20	43986	Non-Recovery of GST/PST and IT.	55,500
1013.	SIMS/Services Hospital, Lahore	2019-20	46896	un-justified payment of internet charges to wateen recovery	54,548
1014.	Punjab Institute of Mental Health Lahore	2019-20	47651	Non-recovery of electricity charges on account of contract of canteen	50,000
1015.	QMC, Bahawalpur	2019-20	46858	loss due to non-replancement of expired stock	48,300
1016.	D.G. Khan medical College & Allid Institutions, D.G. Khan	2018-20	46620	shortage of stock	42,000
1017.	Aziz Bhatti Hospital,	2019-20	46805	Un-authorized mode of	33,634

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Gujrat			payments	
1018.	Pak Italian Burn Centre Multan	2019-20	44688	Poor performance of the department	-
1019.	Jinnah Hospital Lah.	2019-20	47556	Non reconciliation of expenditure/ verification of deposits/Receipt	-
1020.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2017-18	31069	Non production of record	346,929,371
1021.	Faisalabad Institute of Cardiology, FSD.	2018-19	38730	Non production of record	79,538,776
1022.	Chairmain Drug Court Lahore	1999-19	38740	Non production of record	59,869,341
1023.	Principal Gujranwala Medical College & AI, GWL	2016-18	32595	Non production of record	49,166,400
1024.	Principal, Gujranwala Medical College & Allied Institution	2016-18	32601	Non production of record	44,831,658
1025.	Secretary, SHC&ME Department	2018-19	32674	Non production of record	40,737,000
1026.	College of Ophthalmology and Allied Vision Scienxes, LHR.	2017-19	42211	Non production of record	32,824,139.00
1027.	M.S. Children Hos. & Institute. of Child Health, Multan	2018-19	34366	Non production of record	21,870,973
1028.	Principal G/Wala Medi. Col. & Allied Institute	2016-18	32564	Non production of record	20,319,138
1029.	DHQ, Teaching Hospital, Sargodha	2018-19	46875	Non production of record	13,375,650
1030.	Principal Public Health Nursing School, Multan	2016-19	34098	Non production of record	2,460,700
1031.	Chairman Drug Court, LHR.	1999-19	38746	Non production of record	1,444,000
1032.	Chairman Drug Court Lahore	1999-19	38733	Non production of record	1,369,303
1033.	College of Ophthalmology and Allied Vision Scienxes, LHR.	2017-19	40179	Non production of record	1,164,400
1034.	Gujranwala Medical College & DHQ Hospital, Gujranwala	2018-19	37322	Non production of record	488,000
1035.	Chairman Drug Court, LHR.	1999-19	38743	Non production of record	-
1036.	Principal Gujranwala Medical College & AI, GWL	2016-18	32625	Non production of record	-
1037.	Faisalabad Medical University & Allied	2018-19	37480	Non production of record	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Hospitals, Faisalabad				
1038.	Faisalabad Medical University & Allied Hospitals, Faisalabad	2018-19	37492	Non production of record	-
1039.	Faisalabad Medical University & Allied Hospitals, Faisalabad	2018-19	37437	Non production of record	-
1040.	PIMH. LHR.	2018-19	32267	Non production of record	-
1041.	Punjab Human Organ Transplant Authority (PHOTA)	2017-19	41552	Non production of record	154,153,253
1042.	Govt. KotKhawajaSaeed Teaching Hos. LHR	2018-19	35454	janitorial outsourcing contract for 44 janitorial having own 58 senators workers for 125 bedded hospital	10,248,334
1043.	Principal Lahore General Hospital	2018-19	28592	Non-Recovery of GST/PST and IT.	3,421,421
1044.	Meyo Hospital Lahore	2018-19	33562	Non-Recovery of GST/PST and IT.	3,142,186
1045.	Director Blood Transfusion Service Punjab	2017-18	31131	Non-Recovery of GST/PST and IT.	3,111,885
1046.	Principal Lahore General Hospital	2018-19	38596	Non-Recovery of GST/PST and IT.	1,091,423
1047.	Allied Hospital	2018-19	34848	Non/less deduction of income tax –RS.914,286/-	914,286
1048.	Faisalabad Institute of Cardiology	2018-19	38728	Non-Recovery of GST/PST and IT.	763,051
1049.	Allied Hospital	2018-19	34849	Non/less deduction of income tax and non deduction of LD charges	694,047
1050.	Chairman Drug Court Lahore	1999-19	38735	Non-Recovery of GST/PST and IT.	653,637
1051.	Punjab Human Organ Transplant Authority	2017-19	41570	Non-Recovery of GST/PST and IT.	580,000
1052.	Principal Lahore General Hospital	2018-19	38589	Non-Recovery of GST/PST and IT.	399,964
1053.	LGJ & Allied Institution , Lahore	2018-18	38598	Non deduction of income tax under honararium	309,470
1054.	Specialized Healthcare Department	2017-19	41571	Non-Recovery of GST/PST and IT.	101,171
TRANSPORT DEPARTMENT					
1.	Secretary Provincial Transport Authority (PTA), Lahore	2018-20	24360	Non-auction of unserviceable/dead stock items	25,000
2.	Secretary Provincial Transport Authority (PTA), Lahore	2018-20	24359	Irregular expenditure on POL in excess of the prescribe limit	133,721

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
3.	Secretary Provincial Transport Authority (PTA), Lahore	2018-20	24357	Excess payment on account of Social Security benefit	297,634
4.	Secretary Transport, Lahore	2018-20	24580	Non confirmation of deposits of payment of GST	565,798
5.	Secretary Transport	2018-20	24358	Non verification of Sales Tax	214,244
6.	Secretary, Transport Department, Lahore	2018-20	24574	Non production of record/vouched accounts	-
7.	Secretary PTA Lahore	2018-20	24354	Non-surrendering of savings	272,709,656
8.	Secretary Transport	2018-20	24575	Non-surrendering of savings	9,213,962
9.	Secretary DRTA, Multan	2018-20	24570	Non-surrendering of savings	5,535,139
10.	Secretary DRTA, Faisalabad	2018-20	24501	Non-surrendering of savings	2,910,384
11.	Secretary DRTA, Rawalpindi	2018-20	24497	Non-surrendering of savings	2,876,690
12.	Secretary PTA Lahore	2018-20	24355	Excess of expenditure over budget allocation	16,946,402
13.	Secretary DRTA, Multan	2018-20	24571	Excess of expenditure over budget allocation	5,226,383
14.	Secretary DRTA, Faisalabad	2018-20	24502	Excess of expenditure over budget allocation	4,365,597
15.	Secretary DRTA, Rawalpindi	2018-20	24498	Excess of expenditure over budget allocation	3,748,113
16.	Secretary Transport	2018-20	24576	Excess of expenditure over budget allocation	3,627,352
17.	Secretary DRTA Sialkot	2018-20	24535	Excess of expenditure over budget allocation	3,244,569
18.	Secretary DRTA Lahore	2018-20	24417	Excess of expenditure over budget allocation	661,813
19.	Secretary District Regional Transport Authority Lahore	2018-20	24416	Irregular payment through cash	944,040
20.	Secretary Transport	2018-20	24578	Irregular expenditure on repair	677,492
21.	Secretary Transport	2018-20	24579	Irregular expenditure on repair	650,073
22.	Secretary Transport	2018-20	24581	Irregular expenditure on repair	348,432
23.	Secretary Transport	2018-20	24577	Non-maintenance of log books	700,914
24.	Secretary DRTA, Multan	2018-20	24572	Non-maintenance of log books	608,066
YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT					
1	Directorate General of Sports & Youth Affair, Punjab, Lahore	2018-20	46221	Unjustified grant of Executive Allowance	3.34 million
2	Directorate General of Sports Punjab, Lahore	2018-20	47311	Irregular drawl of TA/DA	301,417
3	Directorate General of Sports & Youth Affair,	2018-20	46217	Irregular Payment of Advertisement and publicity	8.63 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Punjab, Lahore			to DGPR	
4	Secretary, Youth Affairs, Sports, Archeology and Tourism Department, Govt of the Punjab, Lahore	2013-20	47303	Irregular purchase of tyres	178,483
5	Secretary Sports Board Punjab, Lahore	2018-20	45359	Irregular expenditure on construction of boundary wall renovation	3,314,460
6	Secretary Sports Board Punjab, Lahore	2018-20	45366	Irregular expenditure on construction of boundary wall renovation	1,260,847
7	PMU Sports Board Punjab, Lahore	2017-20	47321	Non verification of icome tax deposited into government treasury	140.321 million
8	Secretary, Youth Affairs, Sports, Archeology and Tourism Department, Government of Punjab, Lahore	2013-20	45289	Excess expenditure than budget allocation	15.07 million
9	Project Director, PMU of Sports Board Punjab, Lahore	2017-20	46457	Non imposition of penalities within gestation period	1,038.81 million
10	Secretary Sports Board Punjab, Lahore	2018-20	45371 & 45374	Irregular expenditure - Rs.268.98 million	268.98 million
11	Directorate General of Sports & Youth Affairs, Punjab, Lahore	2018-20	46218	Unjustified payment to district offices for hiring of contingent paid staff	17.85 million
12	Secretary Sports Board Punjab, Lahore	2018-20	45376	Loss due to non-auction of vehicles-Rs. 530,000 approximately	530,000
13	Director General Archaeology, Lahore	2017-19	38170	Non execution Audit of 24-ADP Schemes since long	106.72 million
14	Secretary, Youth Affairs, Sports, Archeology and Tourism Department, Govt of the Punjab, Lahore	2013-20	47307	Irregular purchase of postage stamps	253,730
15	Secretary, YA, Sports, Archeology and Tourism Department	2013-20	45279	Irregular expenditure on POL and repair of transport	20,898,615
16	DG Archeology, Lahore	2017-19	38174	Irregular expenditure on POL and repair of transport	1,182,654
17	DG Archeology, Lahore	2017-19	38173	Irregular opening of bank account without approval of Finance Department	5,210,904
18	PMU, Sports Board Punjab	2017-20	47322	Savings not surrendered	628,599,405
19	Secretary YA, Sports, Archeology and Tourism, Lahore	2013-20	45288	Savings not surrendered	51,049,778
20	DG Sports Punjab, Lahore	2018-20	47313	Savings not surrendered	20,946,849

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
21	Sports Board Punjab	2018-20	45336	Savings not surrendered	1,464,207
22	PMU, Sports Board Punjab	2017-20	47335	Non-submission of monthly accounts to treasury	5,327,235,609
23	Secretary YA, Sports, Archeology and Tourism, Lahore	2013-20	45293	Non-submission of monthly accounts to treasury	243,041,000
24	Sports Board Punjab	2018-20	45372	Post Audit (SDA-22, 224 and 260) of Paid Vouchers Not Got Conducted From AG/TO	160,042,205
25	Sports Board Punjab	2018-20	45353	Non-automation of pay roll system and non-maintenance of scale audit register for payments	57,750,000
26	DG Sports & Youth Affairs Punjab	2018-20	46220	Non-reconciliation of annual statements of Development Schemes	-
27	Secretary YA, Sports, Archeology and Tourism Department, Lahore	2013-20	47308	Non maintenance of Fixed Asset Register	-
28	DG, Sports & Youth Affairs, Lahore	2018-20	47315	Non maintenance of Fixed Asset Register	-
29	Sports Board Punjab, Lahore	2018-20	47319	Non maintenance of Fixed Asset Register	-
30	Secretary YA, Sports, Archeology and Tourism Department, Lahore	2013-20	47309	Physical verification of stores and stocks	-
31	Sports Board Punjab, Lahore	2018-20	47317	Physical verification of stores and stocks	-
32	Sports Board Punjab, Lahore	2018-20	45383	Irregular expenditure of providing and installation of clear water submerisble pump without uploading of bidding process at PPRA website	671,190
33	DG Sports & Youth Affairs Punjab	2018-20	45386	Loss to government due to non payment of property tax	7,547,726
34	DG Sports & Youth Affairs Punjab	2018-20	46222	Irregular expenditure on stationery and computer stationery	1,143,466
35	DG Sports & Youth Affairs Punjab	2018-20	46223	Irregular expenditure under the head others	1,865,002
36	PMU Sports Board Punjab, Lahore	2017-20	47320	Non preparation/submission of PC-IV of the Completed Schemes	-
ZAKAT AND USHR DEPARTMENT					
1	Administrator Zakat & Usher Punjab Lahore	2016-20	47301	Irregular expenditure	2,001,985
2	Administrator Zakat & Usher Punjab Lahore	2016-20	47302	Irregular expenditure	735,749

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
3	Administrator Zakat & Usher Punjab Lahore	2016-20	45420	Un-justified reconciliation of budget and expenditure statement for the period 2019-20	757.605 million
4	Secretary, Zakat and Usher Department	2017-20	45429	Irregular supplementary grants	19.81 million
5	Administrator Zakat & Usher Punjab Lahore	2016-20	45426	Irregular expenditure on account of Postage and Telegraph	1.16 million
6	Secretary, Zakat and Usher Department	2017-20	45434	Irregular expenditure on account of electricity	329,918
7	Secretary, Zakat and Usher Department	2017-20	45435	Irregular expenditure on account of others	237,437
8	Secretary, Zakat and Usher Department	2017-20	45432	Irregular expenditure on pending liability	145,239
9	Secretary, Zakat & Usher Department, Lahore	2017-20	46686	Non-maintenance of Dead Stock Register	-
10	Administrator, Zakat & Usher, Lahore	2016-20	47299	Non-maintenance of Dead Stock Register	-
11	Secretary, Zakat & Usher Department, Lahore	2017	45428	Non-production of record	1,105,000,000
12	Secretary, Zakat & Usher Department, Lahore	2017	45436	Non-production of record	128,913
13	Administrator Zakat &Usher Punjab, Lahore	2016-20	45424 & 45427	Irregular purchase/non maintenance of consumptionaccount of stationer	1,824,914
14	Administrator, Zakat & Usher, Lahore	2016-20	45425	Irregular repair of furniture and fixture	540,718
15	Secretary, Zakat & Usher Department, Lahore	2017-20	45437	Irregular repair of furniture and fixture	144,400
16	Administrator, Zakat & Usher, Lahore	2016-20	45422	Inefficient utilization of funds/non surrendering of savings	31,388,658
17	Secretary, Zakat & Usher Department, Lahore	2017-20	45431	Inefficient utilization of funds/non surrendering of savings	6,041,054
18	Administrator Zakat and Usher Punjab Lahore	2016-20	45421	Expenditure in excess of the budget allocation	1,692,988
19	Secretary, Zakat & Usher Department, Lahore	2017-20	45430	Irregular payment of rent of building	1,400,000
20	Administrator, Zakat & Usher, Lahore	2016-20	45420	Irregular payment of rent of building	1,038,000
21	Secretary, Zakat & Usher Department, Lahore	2017-20	45433	Irregular payment of rent of building	329,918
22	Secretary, Zakat & Usher Department, Lahore	2017-20	21	Non maintenance of Fixed Assets Register	-
23	Administrator, Zakat & Usher, Lahore	2016-20	47300	Non maintenance of Fixed Assets Register	-
24	Secretary, Zakat & Usher	2017-20	22	Non-conducting of physical	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Department, Lahore			verification of stores and stock	
25	Administrator, Zakat & Usher, Lahore	2016-20	47298	Non-conducting of physical verification of stores and stock	-

Annexure-2 (Audit Para No. 2.4.1)

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Record not shown to audit	Amount (Rs.)
1	DG Agriculture (Extension), Lahore	2019-20	44236	Vouched accounts of procurements	3,665,467,474
2	Director of Agriculture, Crop Reporting Service, Lahore	2017-20	47374	Record of revolving fund, approval letter, tender documents etc	28,364,500
3	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	41786	Log books and history sheets of bulldozer	3,788,672
4	Deputy Director Agriculture (Extension), Lahore	2015-20	34991	Vouched accounts regarding expenditure on building	1,388,100
5	Muhammad Nawaz Sharif , University of Agriculture, Multan	2019-20	44619	Vouched accounts regarding payment to MEPCO	1,348,000
6	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44582	Vouched accounts regarding releases transferred to account-IV	0
7	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44569	Recruitment record	0
8	ARID Agriculture University, Rawalpindi	2018-20	44282	Receipt record of canteen at Khushab Campus	0
9	ARID Agriculture University, Rawalpindi	2018-20	44267	Recruitment record	0
10	ARID Agriculture University, Rawalpindi	2018-20	47342	Affiliation criteria of affiliated colleges, approval of syndicate and senate etc	0
Total					**3,700,356,746**

Annexure-3(Audit Para No. 2.4.3)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director of Agriculture, Crop Reporting Services, Lahore	2017-20	41802	Without uploading of bid evaluation report and contract agreement on PPRA website	482,980,850
2.	Director of Agriculture, Crop Reporting Services, Lahore	2017-20	41799	Without uploading of bid evaluation report and contract agreement on PPRA website	400,489,606
3.	University of Agriculture, Faisalabad	2019-20	42273	Without uploading of bid evaluation report on PPRA website	32,450,583
4.	Agriculture Engineer, Bahawalpur	2015-20	41886	Without uploadingannual procurement plan and bid evaluation report on PPRA website	17,316,363
5.	ARID Agriculture University, Rawalpindi	2018-20	44277	Without uploadingannual procurement plan and bid evaluation report on PPRA website	10,532,106
6.	Director Agriculture Crop Reporting Service, Lahore	2017-20	41803	Without uploading of bid evaluation report and contract agreement on PPRA website	9,094,800
7.	ARID Agriculture University, Rawalpindi	2018-20	44271	Without uploadingannual procurement plan and bid evaluation report on PPRA website	8,781,136
8.	Director Agriculture Crop Reporting Service, Lahore	2017-20	41801	Without uploading of bid evaluation report and contract agreement on PPRA website	7,667,984
9.	Director Agriculture Crop Reporting Service, Lahore	2017-20	41798	Without uploading of bid evaluation report and contract agreement on PPRA website	7,530,850
10.	ARID Agriculture University, Rawalpindi	2018-20	44278	Without uploadingannual procurement plan and bid evaluation report on PPRA website	6,643,260
11.	Secretary Agriculture, Lahore	2019-20	44213	Without floating tender on PPRA website by splitting	6,446,936
12.	Agriculture Engineer, Soil Conservation, Rawalpindi	2016-20	41784	Without uploadingannual procurement plan and bid evaluation report on PPRA website	5,277,869
13.	ARID Agriculture University, Rawalpindi	2018-20	44274	Without uploadingannual procurement plan and bid evaluation report on PPRA website	4,832,850
14.	ARID Agriculture	2018-20	44270	Tender floated with brand	4,254,471

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	University, Rawalpindi			name in violation of rule 10 of PPRA	
15.	Secretary Agriculture, Lahore	2019-20	44222	Without floating tender on PPRA website by splitting	4,239,534
16.	ARID Agriculture University, Rawalpindi	2018-20	44276	Without uploading annual procurement plan and bid evaluation report on PPRA website	3,960,684
17.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44575	Without uploading of bid evaluation report on PPRA website	3,744,000
18.	Director Agriculture Crop Reporting Service, Lahore	2017-20	41797	Without uploading of bid evaluation report and contract agreement on PPRA website	3,327,240
19.	Director Agriculture Crop Reporting Service, Lahore	2017-20	41800	Without uploadingtender on PPRA website	2,425,997
20.	ARID Agriculture University, Rawalpindi	2018-20	44273	Without uploadingannual procurement plan and bid evaluation report on PPRA website	1,609,826
21.	ARID Agriculture University, Rawalpindi	2018-20	44272	Without uploadingannual procurement plan and bid evaluation report on PPRA website	1,471,743
22.	ARID Agriculture University, Rawalpindi	2018-20	44279	Without uploadingannual procurement plan and bid evaluation report on PPRA website	1,468,020
23.	ARID Agriculture University, Rawalpindi	2018-20	44281	Without floating tender on PPRA website	1,167,350
24.	Project, "Extension Service 2.0-Farmer Facilitation Through Modernized Extension	2015-20	44574	Without uploading of bid evaluation report on PPRA website	1,061,450
25.	Director Agricultural Engineering, Multan	2015-20	41523	Without uploadingannual procurement plan and without tender on PPRA website	944,024
26.	Director General Agriculture (Extension), Lahore	2019-20	44245	Detailed specification not provided in quotation notice and Procurement at higher rate due to ignorance of lowest rate etc	14,393,880
27.	Director General Agriculture (Extension), Lahore	2019-20	44252	Annual procurement plan was not published on PPRA website and procurement was made without market survey etc	7,915,000
28.	Director General Agriculture (Extension),	2019-20	44248	Annual procurement plan was not published on PPRA	3,957,445

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore			website and procurement was made by splitting of bills to avoid tenders	
29.	Director General Agriculture (Extension), Lahore	2019-20	44244	Procurement at higher rate due to ignorance of lowest rate	1,585,250
Total					**1,057,571,107**

Annexure-4 (Audit Para No. 2.4.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Arid Agriculture University Rawalpindi	2018-20	44303	Overpayment due to application of higher rate	398,928
2	Arid Agriculture University Rawalpindi	2018-20	44302	Overpayment due to application of higher rate	106,964
3	Arid Agriculture University Rawalpindi	2018-20	44299	Overpayment due to application of higher rate	106,788
4	Arid Agriculture University Rawalpindi	2018-20	44300	Overpayment due to application of higher rate	89,745
5	Arid Agriculture University Rawalpindi	2018-20	44301	Overpayment due to application of higher rate	83,082
6	Arid Agriculture University Rawalpindi	2018-20	44289	Recovery of dismantled material	469,111
7	Muhammad Nawaz Sharif University of Agriculture, Multan	2019-20	44603	Excess payment due to deduction of earth work	444,142
8	Arid Agriculture University Rawalpindi	2018-20	44285	Overpayment due to application of higher rate	412,492
9	Arid Agriculture University Rawalpindi	2018-20	44288	Overpayment due to adoption of rich specification	408,467
10	Arid Agriculture University Rawalpindi	2018-20	44291	Recovery of dismantled material	372,359
11	Arid Agriculture University Rawalpindi	2018-20	44298	Overpayment due to application of higher rate	28,931
12	Arid Agriculture University Rawalpindi	2018-20	44287	Overpayment due to application of higher rate	93,186
13	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47394	Overpayment due to non reduction of rate	643,193
14	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47395	Overpayment due to non reduction of rate	205,189
15	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47348	Overpayment due to non reduction of rate	148,878
16	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47391	Overpayment due to non reduction of rate	137,184
17	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47392	Overpayment due to non reduction of rate	129,237
18	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47346	Overpayment due to non reduction of rate	126,783
19	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47393	Overpayment due to non reduction of rate	52,082
20	PMAS ARID, Agriculture University, Rawalpindi	2018-20	47345	Overpayment due to non reduction of rate	41,039
Total					**4,497,780**

Annexure-5 (Audit Para No. 7.4.2)

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of procurement	Amount (Rs.)
1.	Directorate of Food	2019-20	44481	Non publishing of annual procurement plan on PPRA web site for purchases of Jute bags, PP bags, AP Tablets, Plastic sheets etc	4,568,653,270
2.	Secretary, Food Lahore	2018-20	43728	Non publishing of annual procurement plan and; bid evaluation repor on PPRA web site on purchase of PP bags	2,109,242,000
3.	Secretary, Food Lahore	2018-20	43724	Non publishing of annual procurement plan and; bid evaluation repor on PPRA web site on purchase of PP bags	1,731,324,900
4.	D. F. C. Bahawalnagar	2019-20	40941	Non publishing of annual procurement plan and; bid evaluation repor on PPRA web site on purchase of PP bags	794,490,151
5.	D.F.C. Rajanpur	2018-20	45579	Non publishing of annual procurement plan and tenderning record was not shown onTransportation of wheat	626,564,248
6.	Directorate of Food	2019-20	44459	Non publishing of annual procurement plan on purchase of Jute bags, PP Bags, AP Tablets Plastic Sheets	456,865,270
7.	Secretary, Food Lahore	2018-20	43726	Non publishing of annual procurement plan and; bid evaluation repor on PPRA web site on purchase of Laminated Caps and; polythene sheets	304,322,500
8.	D.F.C. Faisalabad	2018-20	40613	Non publishing of annual procurement plan and; bid evaluation repor on PPRA web site on Transportation of wheat	23,446,048
9.	D. F. C. Bahawalpur	2019-20	40673	Non publishing of bid evaluation repor on PPRA web site on purchase of dunnage material	11,195,025
10.	D. F. C. Bahawalpur	2019-20	40674	Non publishing of annual procurement plan on PPRA web site on purchase of dunnage material.	11,195,025
11.	D. F. C. Bahawalnagar	2019-20	40938	Non publishing of annual procurement plan on purchase of Dunnage material	5,968,089
12.	D.F.C. Bhakkar	2019-20	44395	Non publishing of annual procurement plan nd; bid evaluation report on PPRA web	5,684,000

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of procurement	Amount (Rs.)
				site on purchase of dunnage material.	
13.	D.F.C Faisalabad	2018-20	40609	Non publishing of annual procurement plan and bid evaluation report on PPRA web site	3,754,932
14.	D. F. C. Sahiwal	2018-20	40707	Less obtaining of Bank Gurantee in violation of PPRA	2,749,825
15.	D. F. C. Layyah	2019-20	40923	Non publishing of annual procuemnt plan and bid evaluation of PPRA web site for purchase of Dunnage material	2,333,019
16.	Directorate of Food	2019-20	44485	Non publishing of annual procurement plan on PPRA web site for purchases of Stationery & Computer Stationery	1,533,638
17.	Punjab Food Authority, Lahore	2019-20	40986	Non publishing of annual procurement plan and; bid evaluation report on PPRA web site for purchases of Stationery	1,235,508
18.	Punjab Food Authority, Lahore	2019-20	40985	Non publishing of annual procurement plan and; bid evaluation report on PPRA web site for purchases of Furniture	1,222,432
19.	D.F.C. Jhang	2019-20	44305	Non publishing of annual procurement plan on PPRA web site for purchases of Dunnage material	1,095,192
20.	Directorate of Food	2019-20	44486	Non publishing of annual procurement plan on PPRA web site for purchases under head of account Othersj	1,003,535
21.	Punjab Food Authority, Lahore	2019-20	40988	Non publishing of annual procurement plan and; bid evaluation report on PPRA web site for purchases of Uniform	895,225
22.	Directorate of Food	2019-20	44484	Non publishing of annual procurement plan on PPRA web site	741,527
23.	D.F.C. Bhakkar	2019-20	44394	Non publishing of annual procurement plan on PPRA web site for Fumigation material	639,855
24.	D.F.C. Jhang	2019-20	44307	Non publishing of annual procurement plan and; bid evaluation report on PPRA web site for construction of plinth	604,800
25.	D.F.C. Jhang	2019-20	44306	Non publishing of annual	189,000

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of procurement	Amount (Rs.)
				procurement plan on PPRA web site	
26.	Punjab Food Authority, Faisalabad	2016-20	45916	Non publishing of annual procurement plan on PPRA web site	157,131
Total					**10,667,106,145**

Annexure-6 (Audit Para No. 7.4.3)

Sr. no.	Name of formations	Period of audit	PDPs No.	Nature of procurement	Amount (Rs.)
1.	D. F. C. Dera Ghazi Khan	2019-20	40688	Expenditure without tender	379,001,049
2.	Punjab Food Authority, Faisalabad	2016-20	45900	Purchases of Medical Lab equipments, IT Equipments, Plant & Machinery, Hardware & Furniture without advertisement	8,593,825
3.	Punjab Food Authority, Lahore	2019-20	40979	Expenditure without advertisement on hiring of vehicles	6,956,162
4.	Secretary, Food Lahore	2018-20	43731	Spliting was made to avoid tenderning process on purchases of Stationery and Computer Stationery	5,799,284
5.	D.F.C. Rajanpur	2018-20	45583	Expenditure was made without advertisement on purchase of dunnage material	5,638,997
6.	D. F.C. Rajanpur	2018-20	40624	Expenditure without advertisement	5,109,975
7.	D.F.C. Rajanpur	2018-20	45587	Expenditure was made without advertisement on constructions of Plinth	3,392,500
8.	D. F. C. Sahiwal	2018-20	40704	Expenditure was made without advertisement on constructions of Plinth	2,821,500
9.	D. F. C. Sahiwal	2018-20	40694	Expenditure was made without advertisement on Fumigation	2,774,600
10.	Cane Commissioner, Punjab, Lahore	2018-20	40738	Expenditure was splitted to avoid tenderning process on purchase of Stationery	2,431,702
11.	D.F.C. Rajanpur	2018-20	45585	Expendituer without advertisement on Fumigation material	2,337,200
12.	D. F. C. Sahiwal	2018-20	40705	Expenditure without advertisement on Dunnage material	2,194,500
13.	Punjab Food Authority, Faisalabad	2016-20	45905	Expenditure without advertisement on Hiring of Vehicles	2,159,676
14.	Punjab Food Authority, Faisalabad	2016-20	45909	Security services without advertisement	1,652,683
15.	Punjab Food Authority, Faisalabad	2016-20	45910	Hiring of Vehicles without advertisement	1,314,569
16.	D. F. C. Bahawalpur	2019-20	40679	Expenditure without advertisement on Printing	1,000,000
17.	Punjab Food Autho-rity, Lahore	2019-20	40987	Expenditures without advertisement on M&R Building	998,109
18.	D.F.C. Multan	2019-20	45664	Expenditure without advertisement on Printing	907,920
19.	Punjab Food Authority, Lahore	2019-20	40989	Expenditure without advertisement	710,050
20.	Punjab Food Authority, Lahore	2019-20	40990	Expenditure without advertisement	682,000
21.	Punjab Food Authority, Lahore	2019-20	40991	Expendiure without advertisement	595,660
Total					**437,071,961**

Annexure-7 (Audit Para No. 7.4.5)

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of Tax	Amount (Rs.)
1.	Directorate of Food Punjab, Lahore	2019-20	44477	Make payments to contractors without deducted of inomce tax	85,073,744
2.	D. F. C. Dera Ghazi Khan	2019-20	40692	Less deduction of PST	47,660,490
3.	D.F.C. Faisalabad	2018-20	40620	Non deduction of Income Tax and PST from Mill Owner	27,358,900
4.	Secretary, Food Lahore	2018-20	43727	Less recovery of Stamp duty while enterning into contract/agreement	19,770,264
5.	D.F.C. Vehari	2019-20	43748	Non deduction of Income Tax on Transportation	13,339,830
6.	D.F.C. Gujranwala	2018-20	45600	Non deduction of Income Tax and PST from Mill Owner	5,928,910
7.	Punjab Food Authority, Faisalabad	2016-20	45908	Non deduction of PST for providing medical screening tests and training to FBO	2,756,331
8.	D. F. C. Sheikhupura	2018-20	40665	Non deduction of Income Tax and PST from Mill Owner	2,710,276
9.	D.F.C. Vehari	2019-20	43753	Non deduction of PST on delivery charges	1,606,993
10.	D. F. C. Sahiwal	2018-20	40700	Non deduction of Income Tax and PST from Mill Owner	1,312,440
11.	D.F.C. Rajanpur	2018-20	45586	Non deduction of Income Tax and PST from Mill Owner	510,997
12.	D.F.C. Multan	2019-20	45657	Non Deduction of advance income tax on auction	255,363
13.	D.F.C. Bhakkar	2019-20	44408	Non Deduction of advance income tax on auction	231,296
14.	D. F. C. Bahawalnagar	2019-20	40944	Non deduction of Income Tax and PST from Mill Owner	206,000
15.	D.F.C. Multan	2019-20	45650	Less deduction of income tax on transportation charges	107,057
Total					**208,828,891**

Annexure-8 (Audit Para No. 7.4.9)

Sr, No.	Name of formations	Period of audit	PDP No.	Remarks	Amount (Rs.)
1	Directorate of Food	2019-20	44453	Irregular payment of unapproved indcidenal charges (Gunny Bags, Delivery Charges, Transportation Charges, Handling Charges, Godown Expenses, Departmental Charges, Markup on loans etc) without approval of FD	8,165,616,336
2	Punjab Food Authority, Lahore	2019-20	40982	Less receiving of licience fee / fine fee due to business Closed	2,509,740
3	Punjab Food Authority, Faisalabad	2016-20	45907	Irregular return of confiscated material	1,825,000
4	D.F.C. Rajanpur	2018-20	45582	Expiry of AP Tablets	100,000
5	D. F. C. Bahawalnagar	2019-20	40939	Irregular opening of bank account	0
6	Directorate of Food	2019-20	44452	Compromised wheat storage capacity.	0
7	Directorate of Food	2019-20	44455	Ineffective role in managing the wheat supply chaim.	0
8	DFC Faisalabad	2018-20	47488	Non handing over/taking over charge of stock articles.	0
9	DFC Faisalabad	2018-20	47491	Non verification of education certificates from respective BISE / Universities	0
10	DFC Faisalabad	2018-20	47489	Food Grain Licenses	0
11	DFC Vehari	2019-20	47481	Irregular permit	0
12	DFC Khanewal	2018-20	47499	Internal audit	0
13	DFC D.G Khan	2019-20	47509	Internal audit	0
14	DFC Bahawalnagar	2019-20	47498	Schedule of payment	0
15	DFC Gujranwala	2018-20	47483	Section-I paras	0
16	DFC Layyah	2019-20	47502	Service Book	0
17	Cane Commissioner Punjab, Lahore	2018-20	47559	Variation in quantities	0
Total					**8,170,051,076**

Annexure-9 (Audit Para No. 7.4.10)

Sr. No.	Name of formations	Period of audit	PDPs No.	Short items	Amount (Rs.)
1.	D. F. C. Layyah	2019-20	40924	Bardana	18,917,845
2.	D.F.C. Gujranwala	2018-20	45607	Bardana	14,017,935
3.	D.F.C. Jhang	2019-20	44312	Bardana	7,251,995
4.	D. F. C. Dera Ghazi Khan	2019-20	40690	Bardana	5,446,064
5.	D.F.C. Multan	2019-20	45658	Bardana	4,955,435
6.	D.F.C. Vehari	2019-20	43752	Bardana	2,846,978
7.	D.F.C. Rajanpur	2018-20	45580	Bardana	2,510,954
8.	D.F.C. Vehari	2019-20	43747	Wheat	2,089,329
9.	D. F. C. Sahiwal	2018-20	40693	Bardana	1,803,230
10.	D. F. C. Sheikhupura	2018-20	40670	Bardana	1,752,070
11.	D. F. C. Bahawalpur	2019-20	40681	Bardana	1,000,010
12.	D.F.C-I Lahore	2019-20	45594	Bardana	672,980
13.	D.F.C. Faisalabad	2018-20	40616	Bardana	473,410
Total					**63,738,235**

Annexure-10 (Audit Para No. 8.4.2)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Non/less recovery of Income tax, PST, GST & Stamp duty(Rs)
1.	Divisional Forest, Range Management, Bhakkar	2019-20	41603	Hiring of services of labour without advertisement of annual procurement plan and uploading bid evaluation reports on website of authority	167,109,984	0
2.	Divisional Forest Officer,Changa Manga Kasur	2017-20	41613	Hiring of services of labour without advertisement on website of authority	165,930,125	0
3	Divisional Forest, Range Management, Bhakkar	2019-20	41587	Procurement of peter engines without uploading Annual procurement plan and bid evaluation reports on website of authority	71,799,000	8,163,459
4.	Divisional Forest Officer Jhang	2019-20	44183	Procurement of plan and machinery without uploading bid evaluation reports etc. on website of authority	57,590,747	0
5.	Divisional Forest Officer, Mianwali	2019-20	41157	Procurement of peter engines without uploading evaluation reports on website of authority	36,236,272	0
6.	Divisional Forest Officer, Murree	2017-20	41834	Procurements without uploading Annual procurement plan and bid evaluation reports etc on website of authority	32,504,050	0
7.	Divisional Forest, Range Management, Bhakkar	2019-20	41597	Procurement of Plants without uploading Annual procurement plan and bid evaluation reports on website of authority	24,437,072	0
8.	Divisional Forest Officer, Faisalabad	2019-20	41302	Procurement of tractors without uploading Annual procurement plan and bid evaluation reports etc on website of authority	15,712,200	39,280
9	Divisional Forest Officer, North Rawalpindi	2019-20	41144	Procurement of misc items without uploading Annual procurement plan and bid evaluation reports on website of authority	14,601,374	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Non/less recovery of Income tax, PST, GST & Stamp duty(Rs)
10	Divisional Forest Officer, Faisalabad	2019-20	41301	Procurement of plant and machinery without uploading Annual procurement plan and bid evaluation reports etc on website of authority	10,850,000	0
11	Divisional Foret, Range Management, Bhakkar	2019-20	41592	Hiring of services of carriage of plants without advertisement on website of authority	10,041,402	336,634
12.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44726	Expenditure on updating of GIS based dashboard of Green Pakistan Programme without uploading Annual procurement plan and bid evaluation reports etc on website of authority	6,985,000	15,300
13.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44732	Procurement of coaster without uploading Annual procurement plan and advertisement on website of authority	6,940,000	17,350
14.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44730	Procurement of IT Equipments without uploading Annual procurement plan and bid evaluation reports etc on website of authority	5,011,200	147,528
15.	Divisional Forest Officer, Lahore	2019-20	42057	Hiring of services of labour without advertisement on website of authority	5,001,117	0
16.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44728	Execution of construction works without uploading Annual procurement plan and bid evaluation reports etc on website of authority	4,586,413	229,321
17.	Divisional Forest Officer, Faisalabad	2019-20	41297	Procurement of peter engine without uploading Annual procurement plan and bid evaluation reports etc on website of authority	4,446,930	112,742
18.	Divisional Forest Officer, Sargodha	2016-20	41326	Hiring of tractors without advertisement of annual procurement plan and evaluation reports on website	4,152,660	351,681

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Non/less recovery of Income tax, PST, GST & Stamp duty(Rs)
				of authority		
19.	Divisional Forest Officer, Sargodha	2016-20	41323	Procurement of plants without uploading Annual procurement plan and bid evaluation reports on website of authority	3,896,275	208,784
20.	Divisional Forest Officer, Faisalabad	2019-20	41296	Procurement of plants without uploading Annual procurement plan and advertisement on website of authority	3,761,363	0
21.	Divisional Forest Officer, Lahore	2019-20	42053	Procurement of peter engines without uploading Annual procurement plan on website of authority	3,590,000	0
22.	Divisional Forest Officer, Changa Manga Kasur	2017-20	41616	Hiring of services for supply of silt without advertisement on website of authority	3,465,450	745,072
23.	Divisional Forest Officer, Sargodha	2016-20	41324	Procurement of peter engines without uploading Annual procurement plan and bid evaluation reports on website of authority	2,935,000	132,075
24	Divisional Forest Officer, Sargodha	2016-20	41321	Procurement of polythene without uploading Annual procurement plan and bid evaluation reports on website of authority	2,372,467	47,449
25	Divisional Forest Officer, Sargodha	2016-20	41327	Hiring of tractors without advertisement of annual procurement plan and evaluation reports etc on website of authority	2,315,888	401,183
26.	Divisional Forest Officer, Sargodha	2016-20	41322	Procurement of silt without uploading Annual procurement plan and bid evaluation reports on website of authority	2,226,638	100,199
27.	Divisional Forest, Range Management, Bhakkar	2019-20	41591	Hiring of services for supply of silt without advertisement of annual procurement plan and bid evaluation reports on website of authority	2,103,963	673,268

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Non/less recovery of Income tax, PST, GST & Stamp duty(Rs)
28	Divisional Forest Officer,Attock	2019-20	41129	Procurement of misc items without uploading Annual procurement plan and bid evaluation reports on website of authority	2,099,449	0
29.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44734	Procurement of plant and machinery without uploading Annual procurement plan and bid evaluation reports etc on website of authority	2,028,544	9,504
30.	Divisional Forest Officer,Changa Manga Kasur	2017-20	41621	Award of contract of boating and huts without advertisement on the website of Authority	1,954,000	0
31.	Divisional Forest Officer, Faisalabad	2019-20	41303	Procurement of polythene without uploading Annual procurement plan and bid evaluation reports on website of authority	1,913,413	0
32.	Divisional Forest Officer Jhang	2019-20	44182	Procurement of plants without uploading Annual procurement plan and on website of authority and splitting the indent to avoid tendering process.	1,738,869	0
33	Divisional Foret, Range Management, Bhakkar	2019-20	41598	Procurement of P-bags without uploading Annual procurement plan and bid evaluation reports on website of authority	1,628,325	0
34.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44737	Procurement of furniture without uploading Annual procurement plan and on website of authority and splitting the indent to avoid tendering process.	1,383,882	0
35	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44740	Procurements without uploading Annual procurement plan and on website of authority and splitting to avoid tendering process.	1,154,460	0
36	Divisional Forest Officer,	2019-20	41298	Execution of repair works without uploading annual	1,112,651	75,265

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Non/less recovery of Income tax, PST, GST & Stamp duty(Rs)
	Faisalabad			procurement plan and evaluation reports etc on the website of authority		
37.	Divisional Forest Officer, Faisalabad	2019-20	41299	Hiring of services for setting back of potteries etc without advertisement of annual procurement plan and evaluation reports on website of authority	1,048,350	0
38.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44741	Procurement of stationary items without uploading Annual procurement plan and on website of authority and splitting the indent to avoid tendering process.	781,734	0
39.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44735	Repair of vehicles without uploading Annual procurement plan and on website of authority and splitting the indent to avoid tendering process.	620,002	0
40.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44744	Procurements without uploading Annual procurement plan and on website of authority and splitting to avoid tendering process.	528,949	0
41.	Divisional Forest, Range Management, Bhakkar	2019-20	41596	Procurement of sprays without advertisement on website of authority	510,564	0
42	Divisional Forest Officer,Changa Manga Kasur	2017-20	41637	Repair of machinery without advertisement on website of authority	425,400	0
43.	Project DirectPMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44743	Procurements without uploading Annual procurement plan and on website of authority and splitting the indent to avoid tendering process.	414,615	0
44.	Project Direct PMU of Green Pakistan	01.05.2017 to 30.06.2	44742	Procurements without uploading Annual procurement plan and on	380,168	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Non/less recovery of Income tax, PST, GST & Stamp duty(Rs)
	Programme	020		website of authority and splitting the indent to avoid tendering process.		
45.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44747	Procurement of tyres without uploading Annual procurement plan and advertisement on website of authority	262,845	0
46.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44746	Procurements without uploading Annual procurement plan and on website of authority and splitting to avoid tendering process.	211,875	0
47.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44738	Procurement of plants without uploading Annual procurement plan and on website of authority and splitting to avoid tendering process.	167,183	0
48.	Project Direct PMU of Green Pakistan Programme	01.05.2017 to 30.06.2020	44745	Procurements without uploading Annual procurement plan and on website of authority and splitting to avoid tendering process.	126,770	0
49.	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42831	Execution of forest operations without advertisement on website of authority	1,737,535	0
50	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42837	Procurement of polythene bags without uploading evaluation reports	1,711,515	0
51	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42836	Execution of forest operations without advertisement on website of authority	2,245182	0
Total					**696,788,870**	**11,806,094**

Annexure-11(Audit Para No. 8.4.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Divisional Forest Officer, Jhang	2019-20	44206	17,992,270
2	Divisional Forest Officer, Mianwali	2019-20	41156	10,854,498
3	Divisional Forest Officer, Attock	2019-20	41128	2,915,376
4	Divisional Forest Officer, North Rawalpindi	2019-20	41148	324,247
5	Divisional Forest Officer, Murree	2017-20	41841	326,823
6	Divisional Forest Officer, Gujrat	2018-20	41965	3,497,640
7	Divisional Forest Officer, Sargodha	2016-20	41328	2,685,200
8	Divisional Forest Officer, Faisalabad	2019-20	41313	2,069,452
9	Divisional Forest Officer, Sargodha	2016-20	41330	956,353
10	Divisional Forest Officer, Jhang	2019-20	44205	241,757
11	Divisional Forest Officer, Murree	2017-20	41845	166,050
12	Divisional Forest Officer, Jhang	2019-20	47472	0
13	Divisional Forest Officer,Mianwali	2019-20	46945	0
14	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42835	2,900,000
15	Divisional Forest Officer, Sheikhupura / Nankana	2016-20	42845	724,432
Total				**45,654,098**

Annexure-12 (Audit Para No. 8.4.6)

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1.	Divisional Forest Officer, Jhang	2019-20	44200	I/Tax	6,203,952
2	Divisional Forest Officer, Changa Manga, Kasur	2017-20	41611	PST	5,724,848
3.	Divisional Forest Officer, Jhang	2019-20	44199	PST	4,162,740
4.	Divisional Forest Officer, Lahore	2019-20	42050	I/Tax	1,323,500
5.	Divisional Forest Officer, Sargodha	2017-20	41315	PST	247,135
6.	Project Director, PMUof Green Pakistan Programme	2017-20	44733	PST	238,762
7.	Divisional Forest Officer, Mianwali	2019-20	41162	I/Tax	85,414
8.	Divisional Forest Officer, Jhang	2019-20	44184	Stamp duty	70,600
9.	Divisional Forest Officer, Lahore	2019-20	47381	S.duty	76,001
10.	Divisional Forest Officer, Sheikhupura/Nankana	2016-20	42832	I/Tax	142,075
Total					**18,275,027**

Annexure-13 (Audit Para No. 8.4.9)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)	Expenditure from P-deposit
1	Divisional Forest Officer, Jhang	2019-20	44207	6,588,485	0
2	Divisional Forest Officer, Changa Manga Kasur	2019-20	41599	12,103,800	0
3	Divisional Forest Officer, Jhang	2019-20	44194	6,892,063	0
4	Divisional Forest Officer, Faisalabad	2019-20	41311	3,671,212	0
5	Divisional Forest Officer, Murree	2017-20	41839	2,000,611	0
6	Divisional Forest Officer,Sheikhupura / Nankana	2016-20	42849	13,113,006	
Total				**44,369,177**	**2,941,599**
Grand total				**47,310,776**	

Annexure-14 (Audit Para No. 9.4.1)

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	University of Sargodha, Sargodha.	2019-20	42497	Income share paid to part time teachers, Admin staff was not got approved from syndicate, Budget allocation for expenditure was not included in budget estimate,etc	304,530,524
2.	University of Sargodha, Sargodha.	2019-20	42544	Medical Allowance was not got approved from chancellor	206,581,602
3.	Punjab Higher Education Commission, Lahore	2018-20	40587	Payment of special pay package out of SDA-281 without approval of Govt.	182,752,728
4.	Islamia University Bahawalpur	2018-20	43796	Payment of remuneration to General Administration/ part time teachers without approval of chancellor	134,869,228
5.	G. C. University, Lahore	2019-20	43864	Appointment of teaching staff over and above requirements	110,563,740
6.	University of the Punjab, Lahore	2019-20	44958	Payment of M.Phil & Ph.D Allowance to the employees who were appointed against required qualification of M.Phil & Ph.D	56,518,660
7.	University of Home Economics, Lahore	2017-20	40639	Drwal of salary to the employees retained beyound three years	54,709,728
8.	Secretary HED Govt of the Punjab Lahore	2019-20	44095	Non achievement of objectives	19,535,000
9.	Islamia University Bahawalpur	2018-20	43799	Payment of medical charges for outdoor medical treatment	17,932,951
10.	Ghazi University, D.G.Khan	2014-20	45181	Payment of various allowances without approval of chancellor	14,944,374
11.	University of Home Economics, Lahore	2017-20	40642	Payment of additional charge allowance without the approval of chancellor	14,931,666
12.	University of Sargodha, Sargodha.	2019-20	42522	Award to advance increments at the time of appointment and promotion	13,600,680
13.	The Women University, Multan	2018-20	43896	Payment of M.Phil & Ph.D Allowance to the employees who were appointed against required qualification of M.Phil & Ph.D	10,465,000
14.	G. C. University, Lahore	2019-20	43853	Payment of salaries without budget allotment.	6,383,631
15.	University of Gujrat	2019-20	41082	Payment made to University teachers for taking extra classes during regular working hours	6,039,800
16.	University of Gujrat	2019-20	41074	Allowances & incintives were paid without approval of chancellor	5,798,051
17.	University of Sargodha, Sargodha.	2019-20	42498	Payment of Admin and other staff out of self supporting programs	5,264,700

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
18.	Govt. College (B) Civil Lines, Multan	2017-20	41204	Pay & Allowances paid to Assistant Professor without service delivery as no such student was under taking the subject of Philosophy during last 03 years	4,369,368
19.	Islamia University Bahawalpur	2018-20	43801	Payment of salaries to the absent faculty	2,634,770
20.	Ghazi University, D.G.Khan	2014-20	45188	Hiring of consultant without mentioning specific duties/time line	2,436,000
21.	Bahauddin Zikraya University, Multan	2018-20	46550	Warden/Superintendent allowance was paid without approval of Chancellor	2,267,926
22.	Govt. College (B) Civil Lines, Multan	2017-20	41201	Non-stoppage of social security benefit from the salary of regularized staff	2,267,475
23.	University of Sargodha, Sargodha.	2019-20	42539	Payment of M.Phil & Ph.D Allowance to the employees who were appointed against required qualification of M.Phil & Ph.D	2,070,000
24.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42477	2nd Shift Remuneration rates paid to teaching staff for BS Program were not got approved from Government.	2,012,400
25	G. C. University, Lahore	2019-20	43854	Un-authorized payment of advance increments	1,778,575
26	G. C. University, Lahore	2019-20	43874	Payment of M.Phil & Ph.D Allowance to the employees who were appointed against required qualification of M.Phil & Ph.D	1,517,500
27	Ghazi University, D.G.Khan	2014-20	45184	Payment of leave encashment to staff on deputation without refusal of leave	851,591
28	G. C. University, Lahore	2019-20	43865	03 to 4 advance increments without promotion/fresh appointment	781,437
29	Govt. College of Science, Wahdat Road, Lahore	2017-20	42495	Payment of salaries without performing official duties/abscondent	712,806
30	University of Home Economics, Lahore	2017-20	40641	Payment of special pay package even after discontinution such packeges.	654,650
31	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44068	Excess payment of encashment	554,1853
32	Govt. Gordon College Rawalpindi	2016-20	41199	Excess payment of enchashment of LPR	450,367

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
33	University of Sargodha, Sargodha.	2019-20	42512	Undue financial benefit was given by spliting up 1 class into 2 sections	315,400
34	Women University Multan	2018-20	43928	Payment of LLM allowance without adoption of Finance Department.	285,000
35	University of Home Economics, Lahore	2017-20	40660	Payment of special pay package even after discontinution such packeges.	122,900
36	University of Home Economics, Lahore	2017-20	40651	Non-stoppage of social security benefit from the salary of regularized staff	90,648
37	University of Gujrat	2019-20	41077	Employees of University were deployed on deputation without the approval of administrative department	0
38	University of Sargodha, Sargodha.	2019-20	42543	Excess drawl of posts than sanction post	0
Total					**1,196,582,729**

Annexure-15 (Audit Para No. 9.4.3)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Ghazi University, D.G.Khan	2014-20	45185	Appointment of visiting faculty without advertisement	85,640,053
2.	University of the Punjab, Lahore	2019-20	44946	Visiting faculty was hired without any selection process, advertisement,etc	66,243,648
3.	G. C. University, Lahore	2019-20	43846	Appointment of teaching and non-teaching staff during ban period	49,747,300
4.	G. C. University, Lahore	2019-20	43847	Appointment of visiting faculty without advertisement	37,720,422
5.	University of Gujrat	2019-20	41086	Appointment of visiting faculty without advertisement	29,270,055
6.	G. C. University, Lahore	2019-20	43852	Hiring of visiting faculty beyound the period of six months	14,873,759
7.	G. C. University, Lahore	2019-20	43849	Appointment of tenure trac teachers to BPS appointment without getting resignations	13,542,086
8.	G. C. University, Lahore	2019-20	43850	Appointments were made without any provision in schedule of approved service staus 2005.	10,017,675
9.	University of Home Economics, Lahore	2017-20	40648	Appointment of CTIs without advertisement	6,583,580
10.	Rawalpindi Women University/Postgraduate College for Women, Satellite Town, Rawalpindi	2016-20	44075	Teaching staff was hiried on single application, without advertisement, recuritment policy was ignored, salaries paid out of college fund	4,480,500
11.	Punjab Higher Education Commission, Lahore	2018-20	40599	Appointment of Director General at the age of 63 without approval of Chief Minister	1,400,000
12.	University of Sargodha, Sargodha.	2019-20	42573	Appointment of Pharmacy Manager without advertisement	996,642
13.	G. C. University, Lahore	2019-20	43856	No. of posts were not mentioned in advertisement, 03 appointments were made against 02 posts, appointment of Deputy Director but no such post does exits,etc	835,215
14.	G. C. University, Lahore	2019-20	43857	Appointment of Asst. Controller Examination, whereas, the appointed officer had not qualified the written test	753,876
15.	G. C. University, Lahore	2019-20	43855	Appointments were made without any provision in schedule of approved service staus 2005.	621,535
16.	G. C. University, Lahore	2019-20	43858	Appointment of Asst. Registrar, whereas, the appointed officer had not qualified the written test	561,203

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
17.	G. C. University, Lahore	2019-20	43859	Appointment of Assistant Registrar was made, upon complaint a committee was constituted who confirmed that answe sheet of objective portion was replaced as invigilator's signatures were not available and it was re-stamped	545,441
18.	G. C. University, Lahore	2019-20	43860	Appointment of Asst. Controller Examination, whereas, the appointed officer had not qualified the written test	498,637
19.	G. C. University, Lahore	2019-20	43861	Appointment of Assistant Registrar on fake administrative experience, marks were awarded without marking the objective portion of written test.	496,836
20.	University of Gujrat	2019-20	41112	Hiring of legal sevices were made without competetive bidding process, Appointment was made in exercise of emergency powers ahich has been strictly prohibited by chancellor, PST not deducted	252,400
21.	Bahauddin Zikraya University, Multan	2018-20	46566	Appointment of Financial Aid Officer, Whereas the officer was holding irrelevant education, Age Limit was not mentioned in Advertisement,etc	-
22.	Bahauddin Zikraya University, Multan	2018-20	46543	Appointed on the basis of evaluation of one foreign expert instead of three, One foreign expert recommend her as professor whereas, other recommend her for Associate Professor	-
23.	Bahauddin Zikraya University, Multan	2018-20	46548	Appointments were made which were declared null and void by the chancellor because appointments were made to give favour to near and dear ones	-
24.	Bahauddin Zikraya University, Multan	2018-20	46563	Appointed without advertisement and without observing any merit	-
25.	Islamia University Bahawalpur	2018-20	46607	Regularization of Contract employees without adopting Punjab Regularization Act, 2018	-
26.	Islamia University Bahawalpur	2018-20	43816	Appointment of retired officers without approval of competent authority	-
27.	Islamia University Bahawalpur	2018-20	43822	Appointment of visiting faculty without advertisement	-

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
28.	Islamia University Bahawalpur	2018-20	43823	Appoinments were made without the approval of chancellor	-
29.	Islamia University Bahawalpur	2018-20	43831	Appointment of Additional Treasurers without posts	-
30.	Islamia University Bahawalpur	2018-20	43845	Appointment of Director I.T who has 03 years of experience instead of 13 year	-
31.	G. C. University, Lahore	2019-20	43862	Appointment of Asst. Registrar, whereas, the appointed officer had not qualified the written test	-
32.	G. C. University, Lahore	2019-20	43867	Appointment of Professor Zoology on the basis of fake documents	-
33.	University of the Punjab, Lahore	2019-20	44943	Appointment as Profeesor was made, whereas the officer does not posses reuired teaching experience,	-
34.	University of Gujrat	2019-20	41116	125 employess were re-employeed on contract after their retirment, without advertisement, without approval from chief Minister	-
Total					**325,080,863**

Annexure-16 (Audit Para No. 9.4.5)

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1	University of Sargodha, Sargodha.	2019-20	42547	Payment of dual charges allowance without approval	6,405,300
2	Islamia University Bahawalpur	2018-20	43808	Additional charge was granted without approval of Chancellor/Governor	914,670
3	University of Sargodha, Sargodha.	2019-20	42503	Additional chaeges were granted to various employees for indefinite period	-
4	University of Sargodha, Sargodha.	2019-20	42511	Additional charge was granted without approval of chancellor	-
5	Islamia University Bahawalpur	2018-20	43832	Additional charge was granted against statutory post	-
6	Islamia University Bahawalpur	2018-20	43833	Additional charge was granted against statutory post	-
7	Islamia University Bahawalpur	2018-20	43834	Additional charge was granted against statutory post	-
8	Women University Multan	2018-20	43906	Additional charge was granted without observing additional charge policy	-
Total					**7,319,970**

Annexure-17 (Audit Para No. 9.4.7)

Sr. No	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	Bahauddin Zakarya University Multan	2018-20	46538	Non obtaining of performance security and standard bidding documents not used	155,556,506
2.	University of the Punjab, Lahore	2019-20	44980	Annual Requirments, Bid evaluation report,etc	115,151,559
3.	University of Sargodha, Sargodha.	2019-20	42559	Annual Plan, Announcement of evaluation report, grievance committee,etc	69,614,111
4.	Islamia University Bahawalpur	2018-20	43812	Annual plan was not uploaded, out of 03 well known firms 02 firms were technically rejected, tender was floated for 02 years instead of 01 years,etc	53,136,540
5.	University of the Punjab, Lahore	2019-20	44925	Without tendering process	49,264,358
6.	University of the Punjab, Lahore	2019-20	44948	Standard bidding document not adopted, evaluation report, Without DTL,etc	49,238,046
7.	Islamia University Bahawalpur	2018-20	46603	Evaluation report was not uploaded	42,169,525
8.	Ghazi University, D.G.Khan	2014-20	45205	Without tendering process	34,800,000
9.	Islamia University Bahawalpur	2018-20	43820	Purchase without uploading annual requirements and bid evaluation on PPRA website	26,082,311
10.	G. C. University, Lahore	2019-20	43876	Annual plan, utlization of chemicals without inspection	18,038,235
11.	Islamia University Bahawalpur	2018-20	43811	Without Advertisement, No rate comparision,etc	17,230,500
12.	Punjab Higher Education Commission, Lahore	2018-20	40595	Annual Plan, Firms technically disqualified without mentioning reasonstock entries,etc	16,224,693
13.	Ghazi University, D.G.Khan	2014-20	45196	Through simple quotations instead of advertising on PPRA	16,039,832
14.	Islamia University Bahawalpur	2018-20	46602	Without advertisment on the website of the authority	14,303,800
15.	Islamia University Bahawalpur	2018-20	43841	Without tendering process,non deduction of Income Tax	9,974,876
16.	Islamia University Bahawalpur	2018-20	43810	Annual plan,more than estimated cost, technical committee was constituted, recovery of GSt,etc	9,850,323
17.	University of Sargodha, Sargodha.	2019-20	42556	without tendering process, without DTL	9,832,640
18.	University of Sargodha, Sargodha.	2019-20	42520	without tendering process, without DTL	9,832,640
19.	Director of Education Colleges D.G Khan	2016-20	42797	Purchase on irregular grant of sanction	8,730,133
20.	University of the	2019-20	44909	Awarded to single technically	8,467,000

Sr. No	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
	Punjab, Lahore			qualified bidder, etc	
21.	University of Gujrat	2019-20	41072	Purchase without concurrence of austerity committee	8,248,710
22.	Director of Education Colleges D.G Khan	2016-20	42800	without tendering process	7,534,352
23.	University of Gujrat	2019-20	41073	Neither purchased from TEVta nor NOC was obtained, No rate analysis, etc	6,698,500
24.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44102	Avoiding tendering process, quotations invitation letter, supply orders not found, etc	6,448,270
25.	Islamia University Bahawalpur	2018-20	43843	Avoiding tendering process, Single quotation, Income Tax, etc	6,068,425
26.	University of the Punjab, Lahore	2019-20	44962	At higher rate than PC-01	5,573,269
27.	University of the Punjab, Lahore	2019-20	44979	Annual Requirments, Bid evaluation report,excess purchase, etc	5,360,810
28.	University of the Punjab, Lahore	2019-20	44950	Non observance of PPRa rules on hiring of teaching services	4,671,800
29.	Islamia University Bahawalpur	2018-20	43839	Avoiding tendering process and split up.	4,402,538
30.	Islamia University Bahawalpur	2018-20	43830	Avoiding tendering proess, split up	4,344,706
31.	G. C. University, Lahore	2019-20	43868	Annual requirments, estimated costs were not mentioned.	4,170,045
32.	Islamia University Bahawalpur	2018-20	43825	Annual Plan, purchased more than estimated cost, technical evaluation committee was not constituted,GST was required to be recovered, etc	4,129,181
33.	Islamia University Bahawalpur	2018-20	43842	Annual Plan, Expenditure statement without classification of accounts, stock entries were not made, etc	3,972,795
34.	Ghazi University, D.G.Khan	2014-20	45193	Advertisement not made on PPRA, Annual demand, technical evaluation was not done, etc	3,903,878
35.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42480	Tendering Process was avoided	3,727,554
36.	Islamia University Bahawalpur	2018-20	43819	Split up to avoid tendering process, without DTL,etc	3,537,133
37.	Bahauddin Zakarya University Multan	2018-20	46547	Purchase without approval of the competant authority	3,272,195
38.	University of the Punjab, Lahore	2019-20	44963	Reason to disqualify the bidder in unknown, price reasonability assessment was not done	3,003,500

Sr. No	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
39.	Ghazi University, D.G.Khan	2014-20	45194	Split up to avoid tendering process	2,671,229
40.	G. C. University, Lahore	2019-20	43869	Annual requirments, as per criteria authorization of manufacturer's certificate was not provided	2,617,601
41.	University of the Punjab, Lahore	2019-20	44960	Avoiding tendering process	2,438,470
42.	Islamia University Bahawalpur	2018-20	43844	Split up to avoid tendering process, stock entries were not made,income tax not deducted,etc	2,375,379
43.	Islamia University Bahawalpur	2018-20	43809	Purchased for residents, Annual plan was not uploaded, purchased at higher cost, technical evaluation committee was not constituted, excess purchased,etc	2,270,660
44.	University of the Punjab, Lahore	2019-20	44937	Non observance of PPRA on purchase of Uniforms.	2,212,000
45.	Punjab Higher Education Commission, Lahore	2018-20	40589	Annual requirments, bid evaluation was not uploaded, tender sale register not shown,etc	2,151,000
46.	G. C. University, Lahore	2019-20	43870	Hiring of lawer services were made without advertisement, PST was not recovered	2,030,170
47.	University of Gujrat	2019-20	41080	Market survey was not conducted and price reasonability certificate was not obtained	1,853,700
48.	Islamia University Bahawalpur	2018-20	43813	Annual plan was not uploaded, purchased at higher cost, technical evaluation committee was not constituted, technical evaluation report was not uploaded, excess purchased,etc	1,827,235
49.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44106	Avoiding tendering process, quotations invitation letter, supply orders not found, etc	1,780,950
50.	Director of Education Colleges D.G Khan	2016-20	42799	Purchase beyond competency	1,749,116
51.	Punjab Higher Education Commission, Lahore	2018-20	40598	Annual requirments, bid evaluation was not uploaded, tender sale register not shown,etc	1,538,685
52.	University of Home Economics Lahore	2017-20	40645	Purchase of library books without codal requirement	1,498,752
53.	Islamia University Bahawalpur	2018-20	43814	Annual requirments, Purchased at higher cost than estimated cost, technical evaluation committee was not	1,492,000

Sr. No	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
				constituted,etc	
54.	Director of Education Colleges D.G Khan	2016-20	42796	Purcahse on irregular grant of sanction and without following codal requirements	1,398,471
55.	Islamia University Bahawalpur	2018-20	43840	split up to avoid tendering process	1,356,024
56.	University of the Punjab, Lahore	2019-20	44944	Split up to avoid tendering process	1,341,358
57.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42482	Without tendering Process	1,339,582
58.	Islamia University Bahawalpur	2018-20	43803	Annual Plan, Expenditure statement without classification of accounts, procurment process was not shown,etc	1,322,839
59.	Islamia University Bahawalpur	2018-20	46604	Purchase without annual plan, bidding documents and technical evaluation report uploaded	1,257,750
60.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44100	On Quotations, Quotation call letters were not available, comprehensive statements and some quoatations were missing.	1,173,025
61.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44073	Annual plan, bid evaluation reports were not uploaded, tender sale sale register,etc	1,153,500
62.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44072	Split up to avoid tendering process, Consumption accounts were not shown, recovery of Income Tax,etc	1,134,619
63.	University of the Punjab, Lahore	2019-20	44928	Non observance of PPRA on purchase of Lab kits	1,120,000
64.	University of the Punjab, Lahore	2019-20	44921	Split up to avoid tendering process, At higher rate than rates prevailing in market,etc	1,112,013
65.	University of Gujrat	2019-20	41081	Split up to avoid tendering process	1,074,390
66.	University of the Punjab, Lahore	2019-20	44912	Bidders rejected without any technical reason and award the contract to the bidder who offered higher rates,etc	998,499
67.	G. C. University, Lahore	2019-20	43877	Annual plan,estimated costs were not mentioned,etc	994,968
68.	University of the Punjab, Lahore	2019-20	44911	Bidder was rejected on the condition with was not mentioned in bidding documents, Re-advertised and award the contract to other for which ex-	982,800

Sr. No	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
				bidder and current bidder were failed to fulfill, Awarded more than approved amount.etc	
69.	University of the Punjab, Lahore	2019-20	44977	Avoiding tendering process	870,774
70.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44070	Split up to avoid tendering process	853,344
71.	Islamia University Bahawalpur	2018-20	43829	Split up to avoid tendering process	844,919
72.	University of Gujrat	2019-20	41118	Annual Requirmnets, Avoiding format of Annual Plan, Rate alysis,etc	836,500
73.	University of the Punjab, Lahore	2019-20	44975	Annual plan and bid evaluation report were not uploaded, professional tax was not deducted	827,881
74.	University of Gujrat	2019-20	41069	Avoiding tendering process, PST not deducted.	821,386
75.	University of Gujrat	2019-20	41107	Split up to avoid tendering process	815,447
76.	University of the Punjab, Lahore	2019-20	44923	Technical & financial bids were opened at once, firms disqualified on the grounds which were not included in bidding documents, No grievance committee wasavailable.	795,400
77.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44101	Split up to avoid tendering process	726,535
78.	University of the Punjab, Lahore	2019-20	44919	Unjustified award of contract on bogus documentation	725,124
79.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44105	Avoiding tendering process, quotations invitation letter, supply orders not found, etc	694,950
80.	University of Gujrat	2019-20	41091	Annual Requirmnets, Proper bid evaluation criteria was adopted, no signatures on technical avaluation report,etc	652,800
81.	Islamia University Bahawalpur	2018-20	43805	Annual Plan, Higher than estimated cost, Specifications were neither prepaired nor advertised, firms rejected without any reason,etc	652,500
82.	Islamia University Bahawalpur	2018-20	46605	Purchase without annual plan, bidding documents and technical evaluation report uploaded	644,270

Sr. No	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
83.	University of the Punjab, Lahore	2019-20	44915	Avoiding tendering process	637,500
84.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44076	Split-up to avoid tendering process, Purchase committee was not found, consumption accounts and issuance of stock was not produced,etc	617,539
85.	University of the Punjab, Lahore	2019-20	44972	Annual requirement, bid evaluation report not uploaded, overpayment of PST, etc	593,700
86.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44107	Avoiding tendering process	572,708
87.	University of Gujrat	2019-20	41105	Split up to avoid tendering process	486,775
88.	G. C. University, Lahore	2019-20	43883	Procurment was made by declaring emergency and without approval of authority,etc	419,920
89.	Islamia University Bahawalpur	2018-20	43826	Annual Plan, Higher than estimated cost, Specifications were neither prepaired nor advertised, technical evaluation was not done,etc	419,790
90.	University of the Punjab, Lahore	2019-20	44933	Split up to avoid tendering process	360,483
91.	University of Gujrat	2019-20	41113	Non-obtaining of performance security	340,157
92.	University of Home Economics Lahore	2017-20	46583	Excess printing than requirment	298,200
93.	Punjab Higher Education Commission, Lahore	2018-20	40606	Avoiding tendering process, repair without demand, Committee was't constituted	236,018
94.	University of the Punjab, Lahore	2019-20	44973	Avoiding tendering process	159,755
95.	Govt College Boys Civil Lines Multan	2017-20	46617	Expenditure without obtaining sales tax invoices & its verification	112,806
96.	Ghazi University, D.G.Khan	2014-20	45210	Award of Canteen & Parking contract without any advertisement	-
Total					**886,889,255**

Annexure-18 (Audit Para No. 9.4.11)

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Gujrat	2019-20	41088	Overpayment due to non-reduction of rates	3,525,936
2.	Islamia University Bahawalpur	2018-20	43835	Overpayment due to application of higher rates	2,350,843
3.	Islamia University Bahawalpur	2018-20	43836	Overpayment due to application of higher rates	1,974,630
4.	Ghazi University DG Khan	2014-20	45204	Overpayment duet to less realization & non-deposit of sales tax on auction	1,272,280
5.	University of Gujrat	2019-20	41078	Non-recovery of water charges on civil works	1,123,858
6.	University of Punjab Lahore	2019-20	44996	Irregular payment than approved rates of non-scheduled items	738,727
7.	University of Punjab Lahore	2019-20	44987	Non-recovery due to non-utilization of surplus earth	601,393
8.	University of Punjab Lahore	2019-20	44995	Overpayment payment due to application of unapproved rates of non-scheduled items	359,981
9.	Islamia University Bahawalpur	2018-20	43838	Non-recovery/restoration of dismentaled material	286,360
10.	Islamia University Bahawalpur	2018-20	43837	Overpayment due to application of higher rates	229,204
11.	Islamia University Bahawalpur	2018-20	46606	Overpayment due to adoption of rich specification	213,419
12.	University of Punjab Lahore	2019-20	44990	Overpayment due to work done over and above the BOQ	39,127
13.	University of Punjab Lahore	2019-20	44989	Overpayment due to application of incorrect rates	16,868
Total					**12,732,626**

Annexure-19 (Audit Para No. 9.4.17)

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	University of the Punjab, Lahore	2019-20	44970	Non-recovery of electricity dues from university staff and departments	479,705,652
2.	University of Gujrat	2019-20	41115	Payment of HRA @ 45% instead of 30%	31,861,767
3.	University of the Punjab, Lahore	2019-20	44941	Payment to Registrar, Resident Auditor & Treasurer beyond the ceiling	18,173,727
4.	Bahauddin Zikraya University, Multan	2018-20	46560	One Basic was paid on the occasion of Eid-ul Fitter & Eid-ul Adha as late sitting without prior approval of Vice Chancellor	16,028,890
5.	Islamia University Bahawalpur	2018-20	43802	Recovery of Conveyance allowance due to close of University during Covid-19	15,250,000
6.	Bahauddin Zikraya University, Multan	2018-20	46551	Computar allowance was paid to non-entitled officials	12,287,418
7.	Bahauddin Zikraya University, Multan	2018-20	46552	POL @ 150 liters per month in lieu of Conveyance allowance was allowed to professors and Dean without approval of Chancellor	10,067,433
8.	Bahauddin Zikraya University, Multan	2018-20	46562	Conveyance allowance was not recovered during summer vacations	5,528,548
9.	University of the Punjab, Lahore	2019-20	44940	Payment to head of department was made beyond the ceiling	2,386,372
10.	Ghazi University, D.G.Khan	2014-20	45183	Overpayment of additional allowance @ 25% of VC's salary instead of maximum of 12,000/- per month	2,037,646
11.	Govt. College (B) Civil Lines, Multan	2017-20	41208	HRA and Conveyance allowance paid to the occupants of College residence situated within the premises of college	1,378,360
12.	Rawalpindi Women University/Postgraduate College for Women Satellite Town, Rawalpindi	2016-20	44074	Conveyance allowance was not deducted during earned leaves, hill and hard area allowance was also being paid	991,667
13.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44088	Paid to resource persons as trainers for residing in hostals, hostal registar, paying reciept, notification was not available,etc	828,000
14.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42478	Recovery of 05% maintenance charges not recovered from the occupants.	614,964
15.	Govt. College (B) Civil Lines, Multan	2017-20	41209	Compulsory deduction of G.Insurance & B. Fund was not made	563,975

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Irregularity	Amount (Rs.)
16.	Govt. College (B) Civil Lines, Multan	2017-20	41211	Drawl of personal allowance and M.Phil allowance upon promotion.	487,220
17.	University of Gujrat	2019-20	41102	Paymeny of salary during EOL	466,582
18.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41222	Payment made to faculty of second shift exceeding Rs. 500/- per period	465,770
19.	University of Sargodha, Sargodha.	2019-20	42542	Recovery of HRA & 05% maintenance charges not recovered from the occupants.	452,340
20.	Director of Education Colleges D.G Khan	2016-20	42804	Conveyance allowance not deducted during earned leaves	418,609
21.	Govt. College (B) Civil Lines, Multan	2017-20	41202	Conveyance allowance was granted during summer & winter vacations	346,924
22.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41218	Payment made to faculty for second shift, Whereas, 2nd shift classes were not being conducted	333,312
23.	Secretary HED Govt. of the Pb. Civil Secretariat LHR	2019-20	44089	Payment of conveyance allowance to the allotte of official vehicle	300,000
24.	Govt. Gordon College, Rawalpindi	2016-20	46497	Conveyance allowance not deducted during winter vacation	261,928
25.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42483	Conveyance allowance not deducted during earned leaves	259,500
26.	Government College for Women, Gawalmandi, Lahore	2018-20	44086	Payment of conveyance allowance during winter vacation, loans drawn from student funds but adjustments were not made	190,806
27.	University of Sargodha, Sargodha.	2019-20	42535	Payment of conveyance allowance to the allotte of official vehicle	180,000
28.	University of Sargodha, Sargodha.	2019-20	42523	Occupation of official residence even after 06 months of retirnment, Recovery thereof.	84,000
29.	University of Sargodha, Sargodha.	2019-20	42545	Payment of integrated allowance to whom the allowance was not admissible	83,868
30.	University of Sargodha, Sargodha.	2019-20	42534	Drawl of Conveyance allowance @ Rs. 7,000/- p.m	72,000
31.	University of Gujrat	2019-20	46663	Conveyance allowance was not recovered from the allotte of Govt. vehicles	30,000
32.	University of Sargodha, Sargodha.	2019-20	46589	GP Fund of Employees	
Total					**602,137,278**

Annexure-20 (Audit Para No. 9.4.19)

Sr. No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
1.	University of Gujrat	2019-20	41110	Recovery of penalties for excess admission not made	23,381,000
2.	University of Gujrat	2019-20	41068	No-recovery of dues from Sub-Campus of public private partnership	16,763,346
3.	University of Sargodha, Sargodha.	2019-20	42525	No-recovery of dues from Sub-Campus of public private partnership	11,249,800
4.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42474	Board/University exam fee	9,524,300
5.	University of the Punjab, Lahore	2019-20	44930	Rent for towers	3,200,312
6.	Bahauddin Zakarya University Multan	2018-20	46557	Lease money	1,656,667
7.	University of the Punjab, Lahore	2019-20	44951	Room rent recovery of exectuive club	1,461,000
8.	Bahauddin Zikraya University, Multan	2018-20	46570	Late delivery charges were not got recovered	1,255,071
9.	University of the Punjab, Lahore	2019-20	44908	Liquidated damages	748,350
10.	University of the Punjab, Lahore	2019-20	44999	Professional Tax	540,000
11.	Islamia University Bahawalpur	2018-20	43815	Recovery of Agricultural Land	405,600
12.	Bahauddin Zikraya University, Multan	2018-20	46539	Stamp Duty	388,824
13.	University of Sargodha, Sargodha.	2019-20	42524	Rent of Bank	362,228
14.	University of Sargodha, Sargodha.	2019-20	42515	Sale proceed of Khush Aab Water	238,070
Total					**71,174,568**

Annexure-21 (Audit Para No. 9.4.20)

Sr. No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
1.	University of Gujrat	2019-20	41094	General Sales Tax	18,665,158
2.	University of Sargodha, Sargodha.	2019-20	42506	Income Tax	16,999,000
3.	Punjab Higher Education Commission, Lahore	2018-20	40592	Income Tax	5,520,789
4.	University of Sargodha, Sargodha.	2019-20	42546	Punjab Sales Tax	4,250,926
5.	University of Sargodha, Sargodha.	2019-20	42558	Punjab Sales Tax & L.D	2,714,400
6.	University of Sargodha, Sargodha.	2019-20	42554	Income Tax	2,656,829
7.	University of Gujrat	2019-20	41100	Income Tax	2,542,389
8.	Ghazi University, D.G.Khan	2014-20	45202	Punjab Sales Tax	2,338,865
9.	University of Sargodha, Sargodha.	2019-20	42571	Punjab Sales Tax	2,145,512
10.	G. C. University, Lahore	2019-20	43879	Punjab Sales Tax	1,463,023
11.	Ghazi University, D.G.Khan	2014-20	45199	Income Tax	1,085,277
12.	University of the Punjab, Lahore	2019-20	44997	Punjab Sales Tax	1,028,961
13.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42487	Income Tax	964,538
14.	Govt. College of Science, Wahdat Road, Lahore	2017-20	42479	Punjab Sales Tax	905,895
15.	G. C. University, Lahore	2019-20	43881	Income Tax	750,268
16.	Ghazi University, D.G.Khan	2014-20	45201	Punjab Sales Tax	695,034
17.	University of Home Economics, Lahore	2017-20	40643	Income Tax	580,000
18.	University of Sargodha, Sargodha.	2019-20	42499	Income Tax	526,470
19.	University of Gujrat	2019-20	41083	Punjab Sales Tax	449,000
20.	University of Gujrat	2019-20	41103	Punjab Sales Tax	423,075
21.	University of the Punjab, Lahore	2019-20	44945	Income Tax	365,635
22.	Ghazi University, D.G.Khan	2014-20	45203	Income Tax	346,000
23.	Ghazi University, D.G.Khan	2014-20	45200	Income Tax	339,646
24.	Principal, Govt. Islamia College Civil Lines, Lahore	2019-20	41219	Income Tax	326,736
25.	University of Gujrat	2019-20	41095	Income Tax	237,200
26.	University of Gujrat	2019-20	41089	Income Tax	232,882
27.	Director of Education Colleges D.G Khan	2016-20	42803	Income Tax	198,812
28.	Government College for Women, Gawalmandi, Lahore	2018-20	44087	Income Tax	198,800
29.	University of Home Economics, Lahore	2017-20	40637	Income Tax	162,605
30.	Bahauddin Zakarya University Multan	2018-20	46569	Income Tax	151,616
31.	University of Gujrat	2019-20	45177	General Sales Tax	139,641

Sr. No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
32.	University of Sargodha, Sargodha.	2019-20	42538	Income Tax	129,852
33.	University of Sargodha, Sargodha.	2019-20	42532	Punjab Sales Tax	90,836
34.	University of Sargodha	2019-20	42557	General Sales Tax	80,981
35.	Govt. College Boys Civil Lines Multan	2017-20	46615	Income Tax	22,748
36.	Govt. College Civil Lines Multan	2017-20	46616	Punjab Sales Tax	11,268
37.	University of Sargodha, Sargodha.	2019-20	42510	Income Tax	-
Total					**69,740,667**

Annexure-22 (Audit Para No. 10.4.1)

Sr. No	Name of formation	Peiod of Audit	PDP No.	Nature of Record	Amount (Rs.)
1.	Chief Traffic Officer, Lahore	2019-20	42650	Verified statements of Traffic fine	559,247,450
2.	Additional Inspector General Punjab, Counter Terrorism Department, Lahore	2019-20	44701	Tendering process & procurement record, vouched A/c. with supporting documents, contingent vouchers	501,791,294
3.	Punjab Forensic Science Agency, Lahore	2019-20	42935	Vouched account of funds for construction of Training Lab at PFSA, Lahore	417,928,000
4.	Superintendent Central Jail KotLakhpat Lahore	2018-20	44005	Vouched account of advance payment to National Radio & Telecommunication Corp. (NRTC), Haripur	347,000,000
5.	I.G Prisons Lahore	2017-20	42245	Complete vouched account of advance drawl on account of Fine, Qisas, Diyat, Arsh, Daman.	223,029,000
6.	Secretary Home	2018-20	41655	The requisition for releasing of advertisement. The detail that whether the campaign would be aired in peak time.	116,594,870
7.	DPO Sargodha	2019-20	41870	Family Registration Certificate from NADRA not received. Record of procurement of house not provided.	80,339,601
8.	Superintendent District Jail, Faisalabad	2018-20	42769	Record pertaining to construction of residences	70,434,000
9.	DIG Special Protection Unit (SPU), Punjab, Lahore	2019-20	44021	Paid bills of pay & allowances along with detail of recipients, contingent vouchers and Off Cycle Payments	69,909,844
10.	District Police Officer, Sialkot	2019-20	44134	Arrears pay bills, recovery thereof	56,742,594
11.	Superintendent of Police, Police Response Unit, Lahore	2019-20	46385	Log books of vehicles and average consumption certificate not produced	55,857,655
12.	DPO Shaikhopura	2019-20	42988	Family Registration Certificate from NADRA not received. Record of procurement of house not provided.	52,568,563
13.	City Police Officer (CPO), Gujranwala	2019-20	42581	Off Cycle Payments and arrear bills of pay & allowances	44,619,491
14.	Superintendent of Police Dolphin Squad, Lahore	2018-20	42767	Off Cycle Payments and arrear bills of pay & allowances	43,815,713
15.	District Jail Faisalabad	2018-20	47107	Actual payee receipts not obtained	38,349,732
16.	Additional IGP Spl. Br Lahore	2019-20	45137	Complete record pertaining to procurement along with other allied documents	36,200,325
17.	Superintendent of Police, Police Response Unit, Lahore	2019-20	41451	POL related record	31,713,713
18.	C.T.O, Lahore	2019-20	42652	Non production of record relating to License Dispatch	30,282,770

Sr. No	Name of formation	Peiod of Audit	PDP No.	Nature of Record	Amount (Rs.)
				charges, printing charges & test fee collected from public	
19.	IGP/AIG. Logistics, Lahore	2019-20	45485	Vouched account against deposit work not produced	23,574,518
20.	District Police Officer, Vehari	2019-20	43034	Log books & allied record	16,748,115
21.	District Police Officer, Vehari	2019-20	47077	Vouched account, CNIC, Succession certificate, death certificate in financial assistance cases not produced	15,100,000
22.	Deputy Inspector General of Police (Operations), Lahore	2018-20	40797	Detail of visitors in Model Police Stations and Stock registers along with issuance record	14,356,976
23.	Superintendent Central Jail Rawalpindi	2018-20	43090	Completion report (PC-IV) (TSE, Work order, contractors running and final bill, inventory report etc.	14,245,000
24.	Chief Traffic Officer, Lahore	2019-20	42646	Off Cycle Payments and arrear bills of pay & allowances	14,076,979
25.	DIG Investigation, Lahore	2019-20	43116	Complete record of Unclaimed Property by Anti-Lifting Squad, arrears bills of pay & allowances and Off Cycle Payments	13,985,092
26.	City Police Officer Gujranwala	2019-20	42587	Non availability certificate of in charge investigation, inspection report of range auditor not produced	13,872,869
27.	Chief Traffic Officer, Lahore	2019-20	42654	Vouched/ consumption of printed Traffic Challan books	12,644,029
28.	DPO Okara	2019-20	44724	POL slips, invoice of supplier/summary of vehicle	9,814,009
29.	District Police Officer, Vehari	2019-20	43058	Duty slips / gate pass & list of prisoners along with challans	8,677,080
30.	DPO Sialkot	2019-20	47093	Deposit challans duly verified from DAO/TOnot produced	7,861,543
31.	Secretary Govt. Of Punjab Home Department	2018-20	41664	Vouched account of Secret Fund	7,299,000
32.	District Police Officer, Vehari	2019-20	43054	Log books & allied record	7,193,800
33.	City Police Officer, Multan	2019-20	42178	Record of repair of Building	5,400,000
34.	Chief Traffic Officer, Lahore	2019-20	42664	Record pertaining to Leave A/c. & Leave Encashment	5,266,200
35.	DPO Vehari	2019-20	43037	Non availability certificate of Incharge investigation, inspection report of range auditor not produced	4,955,199
36.	Deputy Inspector General of Police (Operations), Lahore	2018-20	40801	History sheet, register of unserviceable items	4,515,983
37.	Superintendent of District Jail, Faisalabad	2018-20	42779	Procurement record of various dietary items	4,125,552
38.	District Jail Faisalabad	2018-20	47108	Service books, CNIC, copy of succession certificate, death certificate not produced in cases of LPR & financial assistance.	3,985,020
39.	District Police Officer, Vehari	2019-20	43055	Vouched account of Police Driving School	3,978,634
40.	City Police Officer (CPO), Gujranwala	2019-20	42583	Vouched account of Secret Fund	3,657,000

Sr. No	Name of formation	Peiod of Audit	PDP No.	Nature of Record	Amount (Rs.)
41.	DPO Sialkot	2019-20	47094	Off Cycle Payments and arrear bills of pay & allowances	3,442,484
42.	Secretary Govt. Of Punjab Home Department	2018-20	41675	Record pertaining to issuance & renewal of Arm Licenses along with files of Security Cos.	3,390,000
43.	Superintendent of District Jail, Faisalabad	2018-20	42780	Procurement record of various dietary items	3,192,734
44.	Superintendent Central Jail, Rawalpindi	2018-20	43094	Purchase of building material and its consumption	3,067,600
45.	DPO Okara	2019-20	43133	Order of competent authority not attached. Naqdi report, TP message, request of superintendent jail, list of prisoners and challan was not shown.	2,906,750
46.	District Police Officer, Vehari	2019-20	43056	Record pertaining to receipt of TCS charges	2,896,020
47.	DPO Attock	2019-20	45155	Non availability certificate of in charge investigation, inspection report of range auditor not produced	2,361,961
48.	DIG Special Protection Unit (SPU) Lahore	2019-20	46390	Full particulars of claim made against POL charges not produced	2,200,000
49.	Deputy Inspector General of Police (Operations), Lahore	2018-20	40800	History sheet, register of unserviceable items	1,955,700
50.	Superintendent of District Jail, Faisalabad	2018-20	42781	Procurement record of various dietary items	1,924,594
51.	District Police Officer, Sargodha	2019-20	41872	Complete Auction record	1,794,096
52.	District Police Officer, Sialkot	2019-20	44120	Record pertaining to orders and special duties performed by officers/officials	1,700,000
53.	DPO Sahiwal	2017-20	40879	Actual payee receipts, duty roaster and attendance of o PQR against expenditure incurred on Moharram duty not produced.	1,670,400
54.	District Jail Faisalabad	2018-20	47109	Approved tour programme was not produced, TA /DA bill was notproduced	1,559,783
55.	District Police Officer, Kasur	2019-20	44347	Record pertaining to initiating cases/ forwarding authority for cash reward regarding performance of special/extra ordinary duty.	1,480,000
56.	DPO Sahiwal	2017-20	40877	Duty roaster, name of persons , stock register and actual payee receipts not produced	1,344,000
57.	DPO Gujrat	2019-20	42627	Vouched account of Secret Fund	1,109,000
58.	City Police Officer, Faisalabad	2019-20	40961	Complete auction record	1,060,470
59.	DPO Gujrat	2019-20	46403	Empty tonners not produced	1050110
60.	DPO Gujrat	2019-20	42620	Expenditure incurred regarding Muharram Duty	1,000,200
61.	District Police Officer, Sialkot	2019-20	44111	Record pertaining to orders and special duties performed by officers/officials	930,000
62.	Additional Inspector General	2019-20	44708	Pay bills & disbursement thereof	921,532

Sr. No	Name of formation	Peiod of Audit	PDP No.	Nature of Record	Amount (Rs.)
	Punjab, Counter Terrorism Department, Lahore				
63.	IGP/AIG. Logistics, Lahore	2019-20	45490	Logbooks of generators not shown	855,265
64.	DPO Okara	2019-20	46397	Acknowledgements, consumption account, stock register, requisition/indents, report of purchase committee of different items not produced	840,010
65.	City Police Officer (CPO), Faisalabad	2019-20	40959	Leasing/auction of 24 shops	720,000
66.	DPO Vehari	2019-20	47080	Sales tax return showing deposit of GST not produced	555,016
67.	District Police Officer, Kasur	2019-20	44344	Recruitment record	450,804
68.	DPO Okara	2019-20	46393	Acknowledgement of cash reward distribution not provided for verification	439,000
69.	DPO Okara	2019-20	46396	The appointment letters , terms and conditions of PQRs	399,000
70.	SSP Tele Punjab, Lahore	2018-20	42924	Consumption record of Hot & Cold charges	329,000
71.	DPO Okara	2019-20	46395	Log books of motorbikes was not produced	301,000
72.	City Police Officer (CPO), Multan	2019-20	42176	Appointment record	197,900
73.	District Police Officer, Sahiwal	2017-20	40881	Appointment record	113,625
74.	District Police Officer, Kasur	2019-20	44352	Appointment record	103,700
75.	Additional IGP Spl. Br Lahore	2019-20	45134	Expenditure incurred regarding Muharram Duty	99,929
76.	District Police Officer, Sialkot	2019-20	44137	Appointment record	0
77.	DIG Police (Operations), Lahore	2018-20	41383	Approved list of vehicles	0
78.	DIG Police (Operations), Lahore	2018-20	40814	Appointment record	0
79.	DIG Police (Operations), Lahore	2018-20	41388	Log books & allied record	0
80.	District Police Officer, Sargodha	2019-20	41883	Complete record of HRMS branch, police band, Khidmat Markaz & Traffic Challan branch and other record including list of bank accounts, bank statements, record of lease of service stations, auction record of 02 canteens.	0
81.	DPO, Sheikhupura	2019-20	42989	Miscellaneous record	0
82.	CPO, Gujranwala	2019-20	42604	Pool Register of official residences	0
83.	District Police Officer, Sheikhupura	2019-20	42962	Record pertaining to Police Stations	0
84.	CPO, Gujranwala	2019-20	42591	Record pertaining to Police Welfare Petrol Pumps, Police Musical band & leasing of shops	0
85.	Chief Traffic Officer, Lahore	2019-20	42656	Complete record of Licensing Branch	0
86.	Chief Traffic Officer, Lahore	2019-20	42651	Complete record pertaining to Lifters, DDO A/c, Traffic	0

Sr. No	Name of formation	Peiod of Audit	PDP No.	Nature of Record	Amount (Rs.)
				Tickets, Driving Schools, employees working/ driving lifters & residences etc.	
87.	Punjab Safe Cities Authority	2019-20	43000	Record pertaining to functioning/ non-functioning of PSCA cameras	0
88.	District Police Officer, Vehari	2019-20	43033	Record pertaining to MaalKhana	0
89.	IGP/AIG. Logistics, Lahore	2019-20	45496	Copy of budget releases, cash book, list of bank accounts, stock register of main store at PC Farooq -abad	0
90.	Punjab Forensic Science Agency, Lahore	2019-20	42957	Recruitment record	0
91.	City Police Officer (CPO), Gujranwala	2019-20	42598	Recruitment record	0
92.	Secretary Govt. Of Punjab Home Department	2018-20	41665	Detail of arms licenses issued and No. of Notary Public appointed along with receipt statements	0
93.	CPO Multan	2019-20	46402	Service books not produced	0
94.	Superintendent of Police, Police Response Unit, Lahore	2019-20	46383	Acknowledgment/receiving of huge money, mobile phone, narcotics, mobile phone, vehicles, Gold recovered from criminals	0
95.	DPO Kasur	2019-20	46401	Working strength of staff, office orders and pay rollto verify abnormal increase in pay	0
96.	CTO Lahore	2019-20	42658	Log books &history sheets of lifters	0
97.	Home Secretary, Pb. Lahore	2018-20	47085	PC-IV, of the completed schemes not produced	0
98.	DPO Sahiwal	2017-20	41387	Non production of complete record	0
Total					**3,040,118,896**

Annexure-23 (Audit Para No. 10.4.2)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	IGP/AIG, Logistics, Lahore	2019-20	45502	Bid evaluation reports were not uploaded on PPRA website.	3,310,473,192
2.	Punjab Forensic Science Agency , Lahore	2019-20	42934	Procurements exceeding two million rupees not advertised on the website of the Authority, prevailing market rate was not obtained at the time of procurement	495,000,000
3.	Punjab Forensic Science Agency , Lahore	2019-20	42936	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	250,799,088
4.	IGP/AIG, Logistics, Lahore	2019-20	45507	Non verification of performance securities from quarter concerned	211,721,678
5.	IGP/AIG Logistics, Lahore	2019-20	45501	Annual requirement was not advertised in advance on the website of the Authority	205,484,792
6.	Punjab Forensic Science Agency, Lahore	2019-20	42937	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	101,817,986
7.	Punjab Forensic Science Agency, Lahore	2019-20	42938	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	99,707,120
8.	Superintendent Central Jail Rawalpindi	2018-20	43088	Annual requirement was not advertised in advance on the PPRA website	59,534,353
9.	City Police Officer (CPO) Faisalabad	2019-20	40960	Annual requirement was not advertised in advance on the PPRA website, bid evaluation reports were not uploaded on PPR website.	39,347,897
10.	Punjab Forensic Science Agency Lahore	2019-20	42949	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	35,355,301
11.	Punjab Forensic Science Agency Lahore	2019-20	42947	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not	34,398,755

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				obtained at the time of procurement	
12.	City Police Officer Gujranwala	2019-20	42580	Bid evaluation criteria not uploaded on PPRA Website, prevailing market rate was not obtained at the time of procurement	34,156,793
13.	Punjab Safe Cities Authority	2019-20	42998	Procurement was finalized without advertisement on the website of the Authority, PST less deposited for Rs.2,916,625	32,252,263
14.	Punjab Forensic Science Agency Lahore	2019-20	42942	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	31,152,557
15.	City Police Officer (CPO) Faisalabad	2019-20	40956	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website.	27,094,856
16.	Punjab Safe Cities Authorities, Lahore	2019-20	43007	Procurement of hiring services was made from private firm without advertisement on the website of the Authority, three years contract was awarded to a company not registered with Pakistan Engineering Council. PST for Rs.4,560,000 was not deducted, Income Tax for Rs.570,000 not withheld	26,790,000
17.	DIG Police (operations) Lahore	2018-20	40810	Market analysis not made, CDR & Performance Guarantee not show to Audit	26,457,236
18.	City Police Officer Gujranwala	2019-20	42576	Bid evaluation reports were not uploaded on PPRA website.	23,941,823
19.	DIG Police (operations) Lahore	2018-20	40807	Bidding documents not uploaded by the management. Market rate analysis not placed on record. Bid documents do not spell out quantities. CDR register not maintained	23,650,980
20.	City Police Officer Multan	2019-20	42192	Bid evaluation reports were not uploaded on PPRA website. Stamp duty not recovered	23,133,925
21.	DPO Jhang	2019-20	41354	Annual requirement was not advertised in advance on the website of the authority, bid evaluation reports were not	17,283,775

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				uploaded on PPRA website.	
22.	Punjab Safe Cities Authority	2019-20	43011	The advance annual requirement was not published on the website of the Authority, estimated cost was neither mentioned in the advertisement nor in the bidding documents, grievance redressal committee was not constituted.	17,230,857
23.	DIG Special Protection Unit (SPU) Punjab, Lahore	2019-20	44013	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website.	16,468,906
24.	District Police Officer Vehari	2019-20	43047	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website.	15,185,086
25.	City Police Officer (CPO) Faisalabad	2019-20	40953	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website.	14,603,363
26.	Superintendent of Police Dolphin Squad, Lahore	2018-20	42756	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website.	14,533,427
27.	DIG Police Investigation Lahore	2019-20	43114	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website. GST less deducted	14,499,594
28.	City Police Officer Multan	2019-20	42175	Bid evaluation reports were not uploaded on PPRA website.	14,203,268
29.	District Police Officer Okara	2019-20	43123	Annual requirement was not advertised in advance on the website of the Authority, bid evaluation reports were not uploaded on PPRA website.	13,105,680
30.	District Police Officer Sargodha	2019-20	41859	Bid evaluation reports were not found on record. Market rate analysis not conducted. Stamp duty not recovered	11,231,018
31.	DIG Police Operations Lahore	2018-20	40805	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	10,586,249

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
32.	Superintendent District Jail Faisalabad	2018-20	42772	Annual requirement was not advertised in advance on the PPRA website. Procurement was made through quotations by splitting up the indents.	10,492,954
33.	Additional IGP Special Branch Lahore	2019-20	45145	Bidding document not prepared on standard format Results of evaluation of technical bid was not announced before opening of financial bids.	10,174,950
34.	DPO Sialkot	2019-20	44113	Annual requirement was not advertised in advance on the PPRA website. Results of evaluation of technical bid was not published on the website of Authority.	10,003,628
35.	Superintendent District Jail Faisalabad	2018-20	42774	Annual requirement was not uploaded/published in advance	9,940,913
36.	DPO Shaikhopura	2019-20	42985	Annual requirement was not uploaded/published in advance	9,653,445
37.	DIG Investigation Lahore	2019-20	43104	PPRA not adopted and purchase made through quotations	9,502,522
38.	DIG (operations) Lahore	2018-20	40809	Market rate analysis not made. Performance guarantee and CDR not shown	9,399,980
39.	DPO Sargodha	2019-20	41871	Market rate analysis not conducted. Quotation/ purchases at higher rates than the tender made later on. The comprehensive bidding document not made. Excess GST added in the finalized rate.	9,132,974
40.	DPO Gujrat	2019-20	42612	Bid evaluation not uploaded on PPRA Website, technical evaluation criteria not made, profile of participating firms not obtained	8,869,685
41.	Secretary Home Department	2018-20	41654	Bid evaluation report was not uploaded on the PPRA website in contravention of rules.	8,619,880
42.	Superintendent District Jail Faisalabad	2018-20	42776	Performance guarantee not obtained from contractors	8,100,000
43.	DPO Sahiwal	2017-20	40882	Annual requirement was not advertised in advance on the website of the Authority, Bid evaluation not uploaded on PPRA Website, market analysis was not carried out	7,747,232

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
44.	DIG Police (Operations) Lahore	2018-20	40803	Bid evaluation not uploaded on PPRA website, performance guarantee not found on record, market analysis was not carried out	7,722,925
45.	DPO Sialkot	2019-20	44114	Annual requirement was not advertised in advance on the website of the Authority, Bid evaluation not uploaded on PPRA Website,	7,457,213
46.	Superintendent of Police Response Unit, Lahore	2019-20	41444	Annual requirement was not advertised in advance on the website of the Authority, Bid evaluation not uploaded on PPRA Website, market analysis was not carried out	7,258,356
47.	Chief Traffic Officer Lahore	2019-20	42649	PPRA rules were not adopted, GST not recovered, income tax not recovered	7,254,962
48.	City Police Officer Multan	2019-20	42184	Bid evaluation not uploaded on PPRA website, market analysis was not carried out	7,210,006
49.	District Jail Faisalabad	2018-20	42777	Annual requirement was not advertised in advance on the website of the Authority,	6,822,719
50.	District Jail Faisalabad	2018-20	42778	Annual requirement was not advertised in advance on the website of the Authority,	6,798,163
51.	City Police Officer (CPO) Faisalabad	2019-20	40964	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website, market analysis was not carried out	6,685,508
52.	Punjab Forensic Science Academy Lahore	2019-20	42944	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	6,431,198
53.	Superintendent Central Jail Kot Lakhpat , Lahore	2018-20	43998	Authentic price list of medicine in case of LP (local purchase) was not enclosed/produced, batch No. date of manufacturing and expiry was not mentioned on the invoice of contractor, delivery challans and stock /expense register	6,136,094
54.	Superintendent Central Jail Rawalpindi	2018-20	43092	Purchase was not made through advertisement on PPRA website	5,882,710
55.	IGP/AIG, Logistics,	2019-20	45522	Purchase of substandard rain suit	5,700,525

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore				
56.	City Police Officer Multan	2019-20	42171	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website, market analysis was not carried out	5,691,375
57.	DPO Sialkot	2019-20	44110	Annual requirement was not advertised in advance on the website of the Authority,	5,550,870
58.	IGP/AIG Logistics, Lahore	2019-20	45521	The technical and financial proposals were opened by the management on the same day, last purchase rates or market rates were not mentioned in the comparative statement	5,434,249
59.	DPO Shaikhopura	2019-20	42980	Annual requirement was not advertised in advance on the website of the Authority, procurement was made by splitting up the indents through quotations. Income tax, GST and PST was less deducted	5,129,024
60.	DPO Sialkot	2019-20	44112	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	5,000,000
61.	Punjab Safe Cities Authority Lahore	2019-20	43015	Grievance Redressal committee was not constituted, estimated cost was neither mentioned in the advertisement nor in the bidding document, the dimension of the area in feet/sq. feet was not mentioned in the contract	4,915,924
62.	SP Dolphin Police Lahore	2018-20	42757	Procurement was made by splitting up the indents through quotations.	4,819,704
63.	DPO Kasur	2019-20	44333	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website	4,762,344
64.	DPO Shaikhopura	2019-20	42982	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website	4,688,817
65.	Additional IGP Special Branch Lahore	2019-20	45142	PPRA not adopted and purchase was made through quotations	4,515,355
66.	IGP/AIG Logistic,	2019-20	45528	PPRA not adopted and purchase	4,493,914

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore			was made through quotations	
67.	Punjab Forensic Science Agency Lahore	2019-20	42943	Annual requirement was not advertised in advance on the website of the Authority, prevailing market rate was not obtained at the time of procurement	4,239,121
68.	Safe Cities Authority Lahore	2019-20	43024	Grievance committee was not constituted, the estimated costs were neither mentioned in the advertisement nor in the bidding document	4,226,396
69.	IGP/AIG, Logistic, Lahore	2019-20	45529	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by splitting up the indents.	4,187,814
70.	IGP/AIG, Logistic, Lahore	2019-20	45530	Contractor failed to supply the material but the firm was neither black listed nor the material was purchased from elsewhere at the risk & cost of the defaulting contractor	4,140,000
71.	DPO Sargodha	2019-20	41875	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by splitting up the indents.	3,977,303
72.	SP Dolphin Police, Lahore	2018-20	42758	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by splitting up the indents	3,783,183
73.	City Police Officer Multan	2019-20	42167	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website,	3,665,563
74.	Superintendent Central Jail Rawalpindi	2018-20	43100	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website	3,633,152
75.	DIG Police, Special Protection Unit (SPU) Punjab, ,Lahore	2019-20	44018	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website , GST invoices not obtained, income tax less deducted	3,604,340
76.	CTO Lahore	2019-20	42641	Purchase was not made through advertisement on PPRA website	3,581,993
77.	DPO Sargodha	2019-20	41876	The comprehensive bidding document not formulated, Excess GST added in the finalized rates resulting in double payment of	3,519,074

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				GST, prevailing market rate was not obtained at the time of procurement	
78.	DPO Vehari	2019-20	43052	Annual requirement was not advertised in advance on the website of the Authority, single bidder purchase was made without comparing market rates	3,516,063
79.	City Police Officer Multan	2019-20	42174	Bidding documents spelling out quantities, Bid evaluation not uploaded on PPRA Website , GST invoices not obtained, income tax was not deducted	3,489,726
80.	CPO Multan	2019-20	42186	Bid evaluation report not uploaded/published on PPRA website	3,106,800
81.	DPO Sargodha	2019-20	41852	The comprehensive bidding document not formulated, Excess GST added in the finalized rates resulting in double payment of GST, prevailing market rate was not obtained at the time of procurement	3,095,060
82.	DPO Vehari	2019-20	43032	PPRA 2014, not observed, purchase made by splitting up the indent	2,997,487
83.	DPO Jhang	2019-20	41356	Criteria was not made for technical evaluation	2,917,194
84.	DPO Shaikhopura	2019-20	42984	Annual plan was not established, bid evaluation was not published on PPRA website	2,885,380
85.	DPO Kasur	2019-20	44322	Annual plan was not established, bid evaluation was not published on PPRA website	2,875,181
86.	DPO Sialkot	2019-20	44128	Annual plan was not established, bid evaluation was not published on PPRA website	2,817,640
87.	CPO Multan	2019-20	42166	Annual plan was not established, bid evaluation was not published on PPRA website. prevailing market rate was not obtained at the time of procurement, PST was less deducted	2,409,741
88.	SSP Telecommunication Punjab Lahore	2018-20	42922	Annual plan was not established, bid evaluation was not published on PPRA website.	2,382,071
89.	DPO Sahiwal	2017-20	40885	Annual plan was not established, advertisement was made on PPRA website and purchases were made through quotations.	2,331,204

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
90.	Punjab Safe Cities Authority Lahore	2019-20	43014	Grievance Redressal committee was not constituted, estimated cost was neither mentioned in the advertisement nor in the bidding document, purchase of Rift card was made from the 2nd lowest firm causing loss of Rs.912,240	2,310,725
91.	DPO Kasur	2019-20	44346	Procurement exceeding two million were not advertised on the website of the procuring agency, annual procurement plan was not published on PPR website, the bid evaluation reports were uploaded on PPRA website	2,219,457
92.	DIG (Operation) Lahore	2018-20	40808	Market analysis not made.	2,296,140
93.	IGP/AIG Logistics, Lahore	2019-20	45526	Purchase of generators at higher rates	2,160,000
94.	SP PRU (Police Response Unit) Lahore	2019-20	41445	Procurement exceeding two million were not advertised on the website of the procuring agency, annual procurement plan was not published on PPR website, the bid evaluation reports were uploaded on PPRA website	2,151,434
95.	IGP/AIG, Logistic, Lahore	2019-20	45487	Technical and financial proposals were opened and evaluated on the same day contrary to PPRA 2014	1,999,100
96.	DPO Sahiwal	2017-20	40873	Bid evaluation was not uploaded on PPRA website,	18,685,316
97.	DPO Sargodha	2019-20	41862	Annual plan was not established, bid evaluation was not published on PPRA website, The comprehensive bidding document not formulated, prevailing market rate was not obtained at the time of procurement	1,839,726
98.	DPO Shaikhopura	2019-20	42968	Annual plan was not established, advertisement was made on PPRA website and purchases were made through quotations. bid evaluation was not published on PPRA website. rate analyses was not conducted at the time of procurement	1,839,437
99.	Superintendent Central Jail KotLakhpat, Lahore	2018-20	43997	Purchase was made against single bid without obtaining prevailing market rate at the time of procurement.	1,750,000
100.	DPO Kasur	2019-20	44327	Annual plan was not established,	1,645,751

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				advertisement was made on PPRA bid evaluation was not published on PPRA website.	
101.	Superintendent Central Jail Rawalpindi	2018-20	43096	Bid evaluation was not published on PPRA website, prevailing market rate was not obtained at the time of procurement of parts/repair work. GST not withheld	1,621,809
102.	DPO Kasur	2019-20	44323	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website. Income tax not withheld.	1,498,012
103.	DPO Sahiwal	2017-20	40878	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website.	1,467,611
104.	DIG SPU (Special Protection Unit) Punjab Lahore	2019-20	44015	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website.	1,447,373
105.	DPO Jhang	2019-20	41368	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website	1,424,164
106.	DIG Special Protection Unit (SPU) Punjab Lahore	2019-20	44016	Purchase was made through quotations rather than adopting competitive bidding process	1,289,416
107.	CTO Lahore	2019-20	42653	The indent split up to avoid tendering process/PPRA 2014.	1,229,758
108.	DPO Sahiwal	2017-20	40871	Annual plan was not established, advertisement was made on PPRA, rate analysis was not conducted at the time of procurement	1,200,000
109.	Superintendent of Police, Police Response Unit, Lahore	2019-20	41446	Purchases from black listed firm	1,150,037
110.	CPO Multan	2019-20	42173	Purchase of surgical mask at higher rates	1,136,800
111.	City Police Officer Multan	2019-20	42187	Bid evaluation was not published on PPRA website. rate analyses was not conducted at the time of	1,132,662

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				procurement	
112.	DPO Kasur	2019-20	44325	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website.	1,049,672
113.	DPO Kasur	2019-20	44328	Bid evaluation was not published on PPRA website. rate analysis was not conducted at the time of procurement	1,021,875
114.	City Police Officer, Multan	2019-20	42198	Motorcycles of Dolphin Squad got repaired with local parts at higher rates without obtaining warranty instead of Direct Contracting with Honda Atlas Co.	1,016,532
115.	Secretary, Home Department	2018-20	41668	Purchase was made through quotations rather than adopting competitive bidding process	1,008,465
116.	DPO Sialkot	2019-20	44122	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website. rate analyses was not conducted at the time of procurement	919,999
117.	DPO Kasur	2017-20	40875	Procurement was not made by advertising through PPRA Website by splitting up the indent	919,599
118.	DPO Kasur	2019-20	44331	Annual plan was not established, advertisement was made on PPRA, procurement was not published on PPRA website.	918,917
119.	DPO Sargodha	2019-20	41866	Annual plan was not established, advertisement was made on PPRA	886,629
120.	DPO Okara	2019-20	43128	Annual plan was not established, advertisement was made on PPRA bid evaluation was not published on PPRA website. rate analyses was not conducted at the time of procurement	880,912
121.	IGP/AIG, Logistic, Lahore	2019-20	45489	Bid evaluation reports were not uploaded on PPRA website,	874,375
122.	CPO Multan	2019-20	42185	Bid evaluation was not published on PPRA website. rate analyses was not conducted at the time of procurement	824,000
123.	CPO Multan	2019-20	42193	Annual plan was not established, advertisement was made on	810,918

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				PPRA, procurement was not published on PPRA website.	
124.	DPO Jhang	2019-20	41357	Procurement was not made by advertising through PPRA Website	795,630
125.	DPO Sialkot	2019-20	44116	Bid evaluation was not published on PPRA website. rate analyses was not conducted at the time of procurement, rate analyses was not conducted at the time of procurement	667,800
126.	DPO Gujrat	2019-20	42631	Purchase was made through quotations rather than adopting competitive bidding process	659,036
127.	DPO Sialkot	2019-20	44117	Bid evaluation was not published on PPRA website. bid evaluation was not published on PPRA website	652,380
128.	IGP/AIG, Logistic, Lahore	2019-20	45491	Technical and financial proposals were opened and evaluated on the same day contrary to PPRA 2014	596,480
129.	IGP/AIG, Logistic, Lahore	2019-20	45492	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by splitting up the indents.	554,544
130.	Punjab Forensic Science Agency Lahore	2019-20	42956	Bid evaluation was not published on PPRA website, rate analyses was not conducted at the time of procurement	546,188
131.	DPO Sahiwal	2017-20	40880	Annual plan was not established, advertised on PPRA website, procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	544,000
132.	DIG Investigation, Lahore	2019-20	43117	Annual plan was not established, advertised on PPRA website, Bid evaluation was not published on PPRA website, recovery of taxes-Rs.533,936	2,939,955
133.	Secretary Home department	2018-20	41671	Annual plan was not established, advertisement was made on PPRA website, procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	520,102
134.	DPO Gujrat	2019-20	42629	Market survey price was not obtained from market,	500,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				specification of furniture was not on record	
135.	Punjab Forensic Science Agency Lahore	2019-20	42950	Annual plan was not established, advertisement was made on PPRA website, Bid evaluation was not published on PPRA website, rate analyses was not conducted at the time of procurement	485,460
136.	CPO Multan	2019-20	42182	Annual plan was not established, advertisement was made on PPRA website	472,990
137.	DPO Kasur	2019-20	44326	Annual plan was not established, advertisement was made on PPRA website, Bid evaluation was not published on PPRA website,	439,350
138.	DPO Gujrat	2019-20	42634	procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	438,680
139.	DPO Gujrat	2019-20	42630	Specification of plant & machinery was not made, market survey price was not obtained	420,000
140.	DPO Okara	2019-20	46392	procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	418,285
141.	DIG (SPU), Punjab Lahore	2019-20	44023	Annual plan was not established, advertisement was made on PPRA website, Bid evaluation was not published on PPRA website,	411,140
142.	DPO Kasur	2019-20	44329	Annual plan was not established, advertisement was made on PPRA website, Bid evaluation was not published on PPRA website, PST for Rs.28273 not withheld	389,882
143.	DPO Kasur	2019-20	44330	Rates were finalized through negotiation contrary to PPRA 2014	342,661
144.	DPO Sialkot	2019-20	44115	Annual plan was not established, advertisement was made on PPRA website	334,000
145.	IGP/AIG, Logistic, Lahore	2019-20	45494	Annual plan was not established, Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	320,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
146.	Secretary Home department Lahore	2018-20	41674	Procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	279,864
147.	DPO Sheikhupura	2019-20	42975	Purchase of meal box on higher rates	279,192
148.	DPO Gujrat	2019-20	42633	Procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	269,816
149.	DPO Attock	2019-20	45167	Bid evaluation was not published on PPRA website	236,740
150.	DPO Kasur	2019-20	44354	Annual plan was not established, advertisement was made on PPRA website, Bid evaluation was not published on PPRA website	211,972
151.	Additional IGP Special Branch Lahore	2019-20	45136	Annual plan was not established, advertisement was made on PPRA website	183,526
152.	District Police Officer, Kasur	2019-20	44350	Purchase of protection kit for Covid-19 at higher rates	174,600
153.	Additional IGP Special Branch Lahore	2019-20	45143	Procurement was not published on PPRA website instead purchase through quotations by splitting up the indent.	167,895
154.	City Police Officer Multan	2019-20	42170	Annual plan was not established, advertisement was made on PPRA, procurement was not published on PPRA website. rate analyses was not conducted at the time of procurement	138,645
Total					**5,656,600,856**

Annexure-24 (Audit Para No. 10.4.4)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Loss due to procurement at higher rates	Amount (Rs.)
1	IGP/AIG, Logistics, Lahore	2019-20	45514	Procurement of 12 (50 KVA Generators) from M/s Durrani & Sons (2nd lowest) Rate offered by M/s OTC = Rs 2,337,045 (Ist lowest) Rate offered by M/s Duranni = Rs 3,450,000 (2nd lowest) Loss due to purchase at higher rates =Rs 13,355,460 (Rs 3,450,000 – Rs 2,337,045= Rs 1,112,955 x 12 units)	13,355,460	41,400,000
2	IGP/AIG, Logistics, Lahore	2019-20	45511	Procurement of 15 (100 KVA Generators) from M/s Durrani & Sons (2nd lowest) Rate offered by M/s OTC = Rs 3,342,998 (Ist lowest) Rate offered by M/s Duranni = Rs 4,456,000 (2nd lowest) Loss due to purchase at higher rates =Rs 16,695,030 (Rs 4,456,000 – Rs 3.342,998= Rs 1,113,002 x 15 units)	16,695,030	66,840,000
3	IGP/AIG, Logistics, Lahore	2019-20	45518	Procurement of 03 (220 KVA Generators) from M/s Durrani & Sons (2nd lowest) Rate offered by M/s OTC = Rs 5,759,159 (Ist lowest) Rate offered by M/s Duranni = Rs 7,400,000 (2nd lowest) Loss due to purchase at higher rates =Rs 4,922,523 (Rs 7,400,000 – Rs 5,75,159= Rs 1,640,841 x 03 units)	4,922,523	22,200,000

4	IGP/AIG, Logistics, Lahore	2019-20	45517	Procurement of 71 photocopiers from M/s O & A Business Machines Lahore (2nd lowest) Rate offered by M/s Office Automation Group Lahore = Rs 313,000 (Ist lowest) Rate offered by M/s O&A Business Machines Lahore = Rs 334,457 (2nd lowest) Loss due to purchase at higher rates =Rs 1,501,990 (Rs 334,457 –Rs 313,000= Rs 21,457 x 70 units)	1,501,990	23,411,990
Total					**36,475,003**	**153,851,990**

Annexure-25 (Audit Para No. 10.4.7)

Sr. No.	PDP No.	Item procured	Last year purchased unit cost	Current year indented estimated unit cost	Current year single bidder rate	Rate Diff (accepted rate – indented estimated unit rate)	Quantity Purchased	Approx. Loss	Contractual Amount
1	45531	Field boot	2,518	2,900	3,240	340	39747	13,513,980	128,780,280
2	45538	T-shirts Polo	622	650	677	27	146840	3,964,680	99,410,680
3	45536	Full sleeve warm vest (PP)	545	625	668	43	127687	5,490,541	85,294,916
4	45534	Round neck west dark olive green	395.50	450	490	40	146840	5,873,600	71,951,600
5	45537	Hyper converged Infrastructure	First Time	45,426,150	49,900,000	4,473,850	1	4,473,850	49,900,000
6	45472	Stitched uniform with badges (SPU)	2,349	2,500	2,575	75	18779	1,408,425	48,355,925
7	45469	Access Point (Cisco)	First Time	174,150	191,000	16,850	200	3,370,000	38,200,000
8	45533	Bar lights	52,800	-	67,200	14,400	568	8,179,200	38,169,600
9	45532	Shirt Cloth (Traffic Warden)	First Time	330	557.75	225.75	40892	9,231,369	22,725,729
10	45470	Rack Server	Nil	3,200,000	3,500,000	300,000	06	1,800,000	21,000,000
11	45471	Winter Jacket(Dolphin)	6,050	6,000	6,475	475	3148	1,495,300	20,383,330
12	45535	Trouser Cloth (traffic warden)	Nil	430	590	160	30669 meters	4,907,040	18,084,896
13	45476	Jerseys	1635	1,900	1,999	99	8000	792,000	15,992,000
14	45478	T-Shirt Winter (SPU)	615	625	668	43	16330	702,190	10,908,440
15	45473	LEDs	-	75,000	86,250	11,250	126	1,417,500	10,781,250
16	45479	T-Shirt (PHP)	375	450	470	20	20000	401,200	9,428,280
17	45475	T-Shirt (EPF)	399	470	530	60	15622	937,320	8,279,660
18	45474	T-Shirts Summer (SPU)	388	450	499	49	16330	800,170	8,148,670
19	45480	CCTV IP Cameras	Nil	8,775	9336.60	561.60	400	224,640	3,734,640
20	45481	Metal Detector	4,871	5,400	5,760	360	500	180,000	2,880,000
21	45477	Digital VHF Walkie Talkie Sets	Nil	55,000	79,850	24,850	30	745,500	2,395,500
TOTAL								**69,908,505**	**714,805,396**

Annexure-26 (Audit Para No. 10.4.17)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	IGP/AIG Logistics, Lahore	2019-20	45509	Non deduction of Income Tax	44,313,894
2.	Punjab Safe Cities Authority	2019-20	42999	PST not deducted	22,936,925
3.	Punjab Safe Cities Authority	2019-20	43009	Non deposit of taxes	3,129,733
4.	Secretary Govt. Of Punjab Home Department	2018-20	41681	PST not deducted	2,768,625
5.	DIG Investigation, Lahore	2019-20	43110	PST not deducted	2,611,841
6.	I.G Prisons Lahore	2017-20	42255	Less deduction of Stamp Duty	1,396,819
7.	City Police Officer, Multan	2019-20	42183	PST less deducted	1,536,923
8.	Additional Inspector General Punjab, Counter Terrorism Department Lahore	2019-20	44702	Non recovery of PST amounting to Rs.1,056,471 and I. Tax amounting to Rs.363,165	1,419,636
9.	District Police Officer, Kasur	2019-20	44334	Less deduction of PST amounting to Rs.967,775, I. Tax amounting to Rs.366,643 & Stamp Duty amounting to Rs.18,133	1,352,551
10.	DPO Gujrat	2019-20	42614	Non recovery of I. Tax of Rs.450,002 & PST Rs.720,002 on hiring of vehicles under investigation cost.	1,170,004
11.	DPO, Okara	2019-20	43125	PST not deducted	765,449
12.	I.G Prisons Lahore	2017-20	42262	PST less deducted	562,904
13.	Deputy Inspector General Police (Operation), Lahore	2018-20	40802	Non recovery of Income Tax from supplier	431,159
14.	Secretary Govt. Of Punjab Home Department	2018-20	41673	PST less deducted	372,443
15.	Secretary Govt. Of Punjab Home Department	2018-20	41672	Irregular addition of PST in rates by contractor	352,026
16.	Secretary Govt. Of Punjab Home Department	2018-20	41669	Non/less deduction of income tax	238,934
17.	City Police Officer (CPO), Gujranwala	2019-20	42590	Non collection of advance tax on auction proceeds	136,761
18.	DPO Jhang	2019-20	41374	Non collection of advance tax on auction proceeds	110,325
19.	District Police Officer, Vehari	2019-20	43049	Non collection of advance tax on auction proceeds	109,080
20.	Secretary Govt. Of	2018-20	41670	PST not deducted	108,800

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Punjab Home Department				
21.	Additional IGP Spl. Br Lahore	2019-20	45135	Non deduction of Stamp Duty	77,826
22.	DPO Gujrat	2019-20	46406	Non deduction of Stamp Duty	65,631
23.	DPO Vehari	2019-20	47076	Non withholding of PST and Income Tax	53,534
Total					**86,021,823**

Annexure-27 (Audit Para No. 12.4.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	DGPR Punjab, Lahore	2017-20	45627	Annual procurement plan publication,	35,802,701
2	Punjab Council of the Arts, Lahore	2017-20	46235	Annual procurement plan, bid evaluation report, bid security not obtained,	10,309,092
3	Punjab Council of the Arts, Lahore	2017-20	46230	Annual procurement plan, bid evaluation report, bid security not obtained,	10,134,000
4	Punjab Council of the Arts, Lahore	2017-20	46242	Annual procurement plan, bid evaluation report, bid security not obtained,	10,134,000
5	Secretary Information & Culture, Lahore	2017-20	46291	Expenditure splitted to avoid tender	8,919,505
6	DGPR Punjab, Lahore	2017-20	45624	Annual procurement plan, advertisement on PPRA web site, bid evaluation report, biding document was not properly designed,	6,457,136
7	DGPR Punjab, Lahore	2017-20	45629	Bid evaluation report publication, biding document was not properly designed, bid security not obtained.	5,176,885
8	Punjab Council of the Arts, Lahore	2017-20	46231	Annual requirement plan was not uploaded on PPRA website., Bids security was not obtained	4,970,000
9	DGPR Punjab, Lahore	2017-20	45632	Annual procurement plan	4,348,070
10	DGPR Punjab, Lahore	2017-20	45626	Annual procurement plan, tender not floated on PPRA web site, biding document were not properly designed, bid security not obtained.	3,023,424
11	Punjab Council of the Arts, Lahore	2017-20	46240	Annual procurement plan, bid evaluation report, bid security not obtained.	2,412,271
12	DGPR Punjab, Lahore	2017-20	45628	Annual procurement plan, non-floating tender	2,050,202
13	DGPR Punjab, Lahore	2017-20	45633	Annual procurement plan, procurement made on quotation instead of framework contract	2,035,311
14	Punjab Council of the Arts, Lahore	2017-20	46243	Annual procurement plan, bid evaluation report, bid security not obtained.	1,945,207
15	Secretary Information & Culture, Lahore	2017-20	47547	Consultant not selection committee through consultant selection committee	1,902,741
16	Punjab Council of the Arts, Lahore	2017-20	46241	Annual procurement plan, biding document were not properly decided, bid evaluation report, bid security not obtained.	1,472,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
17	DGPR Punjab, Lahore	2017-20	45635	Annual procurement plan, procurement through quotations instead of framework contract	958,360
18	Punjab Council of the Arts, Lahore	2017-20	46227	Annual procurement plan, tend not floated on PPRA web site, biding document were not properly designed, bid evaluation report, bid security not obtained, bid security not obtained	927,000
19	DGPR Punjab, Lahore	2017-20	45637	Annual procurement plan, procurement without tendering process	878,586
20	DGPR Punjab, Lahore	2017-20	45630	Annual procurement plan	640,000
21	DGPR Punjab, Lahore	2017-20	45647	Annual procurement plan	310,663
Total					**114,807,154**

Annexure-28 (Audit Para No. 14.4.3)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	D.G. (Ext.) L&DD	2019-20	44537	Annual procurement plan was not determined	779,000,000
2.	Director Veterinary Research Institute, Lahore	2019-20	41248	Technical evaluation not uploaded	95,206,835
3.	Superintendent Livestock Farm, Khanewal	2018-20	41429	Annual procurement plan was not determined	14,189,850
4.	Director, Veterinary Research Institute, Lahore	2019-20	41247	Evaluation report not uploaded on PPRA	11,420,000
5.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41276	Annual procurement plan was not determined	9,465,800
6.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41895	Procurement plan was not devised	8,970,240
7.	LES / Camel Breeding & Research Station	2016-20	45259	Technical Evaluation of bid not uploaded on PPRA.	7,788,032
8.	Director Barani, Livestock Production Research Institute, Kherimurat, Attock	2016-20	41821	Annual procurement plan was not determined	5,105,640
9.	Buffalo Research Institute,	2019-20	41506	Splitting, Petty Purchases	4,830,735
10.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41279	Annual procurement plan was not determined	4,298,664
11.	Additional Director, Livestock, Muzaffargarh	2019-20	41806	Violation of Rule 12 of PPRA rules,2014	4,080,925
12.	Director, PRI, Rawalpindi	2018-20	41256	Splitting the job orders	3,816,679
13.	Director, Veterinary Research Institute, Lahore	2019-20	41237	Evaluation report not uploaded on PPRA	3,060,145
14.	Supt. Livestock Farm, Khanewal	2018-20	41425	Annual procurement plan was not determined	3,018,224
15.	Superintendent Livestock Farm, Khanewal	2018-20	41427	Annual procurement plan was not determined	2,704,756
16.	Superintendent Livestock Farm, Khanewal	2018-20	41426	Violation of Rule 8,9 & 12 of PPRA rules, 2014	2,264,700
17.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41275	Annual procurement plan was not determined	2,240,100
18.	University of Veterinary and Animal Sciences, Lahore	2019-20	41472	Splitting the indents	1,554,889
19.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41285	Annual procurement plan was not determined	1,124,413
20.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41283	Annual procurement plan was not determined	1,065,120
21.	Director Research Center for	2018-20	41280	Annual procurement	867,203

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Conservation of Sahiwal Cattle, Jhang			plan was not determined	
22.	Secretary L&DD, Lahore	2019-20	42280	Annual procurement plan was not determined	634,838
23.	Director, PRI, Rawalpindi	2018-20	41264	Splitting the job orders	633,740
24.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41832	Irregular purchase of medicine	563,608
25.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41899	Procurement plan was not devised	479,894
26.	LES / Camel Breeding & Research Station RakhMahni, Bhakkar.	2016-20	45267	Annual procurement plan was not determined	390,214
27.	Director, PRI, Rawalpindi	2018-20	41263	Splitting the job orders	390,020
28.	Director, Veterinary Research Institute, Lahore	2019-20	41244	Violation of Rule 12(2) of PPRA	318,000
29.	University of Veterinary and Animal Sciences, Lahore	2019-20	41495	Splitting the job orders	287,132
30.	Director, PRI, Rawalpindi	2018-20	41262	Purchases through quotations	181,936
Total					**969,952,332**

Annexure-29 (Audit Para No. 14.4.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Superintendent Livestock Farm, Khanewal	2018-20	41420	Rent of land	384,511,934
2.	D.G. (Ext.) L&DD	2019-20	44542	LD charges	20,882,872
3.	Superintendent Livestock Farm, Khanewal	2018-20	41424	recover of rent	14,283,808
4.	Director, PRI, Rawalpindi	2018-20	41255	Sale proceeds of one-day chicks	13,414,620
5.	Additional Director , Livestock & DD, Okara	2019-20	41575	Pension share	4,362,592
6.	Director PRI, Rawalpindi	2018-20	41260	70% beneficiaries share	3,976,350
7.	Director, Veterinary Research Institute, Lahore	2019-20	41236	Penal Rent	3,513,168
8.	Director, Veterinary Research Institute, Lahore	2019-20	41232	Ph.D	2,957,386
9.	University of Veterinary and Animal Sciences, Lahore	2019-20	41470	Fee from students	1,072,963
10.	Director, Livestock & Dairy Development, Barani Areas, Rawalpindi	2017-20	41171	Insurance claim	1,938,000
11.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41896	Sale of seeds	1,748,000
12.	Secretary L&DD	2019-20	42281	Inquiry cases	590,900
13.	University of Veterinary and Animal Sciences, Lahore	2019-20	41496	Penal rent	326,760
14.	Additional Director L&DD Okara	2019-20	41573	Insurance claim	300,000
15.	Additional Director L&DD ,Muzafargarh	2019-20	41814	Instalment of bikes	283,401
16.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41904	Recovery of electricity charges	119,652
17.	University of veterinary and Animal Sciences, Lahore	2019-20	41480	Water charges	118,160
18.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41833	Animal loss not recovered	0
Total					**454,400,566**

Annexure-30 (Audit Para No. 14.4.7)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41820	Recover against officers/officials	9,411,661
2.	Additional Director, Livestock, Muzaffargarh	2019-20	41807	Social Security Benefit	3,702,029
3.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41893	Conveyance allowance	2,023,320
4.	Director Livestock Production Research Institute Bahadar Nagar, Okara	2019-20	41897	Pay & allowances	1,050,972
5.	Additional Director, Livestock, Muzaffargarh	2019-20	41811	Social Security Benefit	978,942
6.	Secretary L&DD, Lahore	2019-20	42287	Pay & allowances	706,636
7.	Director Research Center for Conservation of Sahiwal Cattle, Jhang	2018-20	41293	C.A& HRA	652,164
8.	Superintendent Livestock Farm, Khanewal	2018-20	41440	Social Security Benefit	630,053
9.	Director, Livestock & Dairy Development, Barani Areas, Rawalpindi	2017-20	41166	Social Security Benefit	513,414
10.	University of veterinary and Animal Sciences, Lahore	2019-20	41497	HRA/Conveyance Allowance	345,920
11.	Superintendent Livestock Farm, Khanewal	2018-20	41436	recovery from officials	189,700
12.	Additional Director L&DD Okara	2019-20	41576	HRA& 5% of pay	70,926
13.	Director, Barani Livestock Production Research Institute, Kherimurat, Attock	2016-20	41826	Integrated allowance	145,800
Total					**20,421,537**

Annexure-31 (Audit Para No. 16.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	D.G. Population Welfare Lahore	2018-20	42368	Neither follow PPRA rule and rates not fetched through advertisement nor approved by Federal/provincial Department	2,375,511,290
2	D.G. Population Welfare Lahore	2018-20	42373	Without prequalification process, Call Deposit register, tender fee, Price reasonability, Professional tax ,GST, Price Negotiation were not properly conducted on expenditure on purchase of Medicine	110,455,233
3	D.G. Population Welfare Lahore	2018-20	42371	Without prequalification process, Call Deposit register, tender fee, Price reasonability, Professional tax, GST, Price Negotiation were not properly conducted on expenditure on purchase of Medicine	110,424,943
4	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41511	Annual procurement planning was late uploaded, not follow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected register and Professional Tax register not found on purchase out of head plant and Machinery	76,307,700
5	D.G. Population Welfare Lahore	2018-20	42372	Without prequalification process, Call Deposit register, tender fee, Price reasonability, Professional tax, GST ,Price Negotiation were not properly conducted on expenditure on purchase of Medicine	60,245,843
6	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41509	Annual procurement planning was late uploaded, not follow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected, Fixed Asset register not found on purchase out of head Furniture	58,798,032
7	D.G. Population Welfare Lahore	2018-20	42376	Call Deposit register, tender fee, Price reasonability, Professional tax ,GST, Price Negotiation were not properly conducted on expenditure on purchase of printing	35,272,564
8	Project Director	2018-20	41517	Annual procurement planning	23,250,400

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers			was not uploaded, rate analysis, Bid evaluation registers return were not properly maintained on purchase out of Sign boards	
9	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41510	Annual procurement planning was late uploaded ,not fallow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected, Fixed Asset register not found on purchase out of head Furniture	20,996,200
10	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41514	Annual procurement planning was late uploaded, not fallow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected register and Professional Tax register not found on purchase out of head Cost of others	11,336,400
11	D.G. Population Welfare, Lahore	2018-20	42387	Annual procurement planning was not uploaded, Splitting and consumption Account not shown on expenditure of fair and exhibitions	10,687,287
12	D.G. Population Welfare Lahore	2018-20	42380	Technical Evaluation Criteria, Security deposit Tender fee, Technical Evaluation of samples, Price reasonability, Rate Analysis were not properly conducted on fair and exhibition	10,000,000
13	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41516	Annual procurement planning was late uploaded, not fallow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected register and Professional Tax register not found on purchase out of head Others.	7,412,000
14	D.G. Population Welfare Lahore	2018-20	42378	Call Deposit register, tender fee, Price reasonability ,Professional tax ,GST, Price Negotiation were not properly conducted on expenditure of machinery and Equipment	3,920,980

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
15	D.G. Population Welfare Lahore	2018-20	42374	Annual procurement planning was not uploaded, Call Deposit register, tender fee, Price reasonability, Professional tax ,GST, Price Negotiation were not properly conducted on expenditure on purchase of Medicine	3,489,813
16	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41512	Annual procurement planning was late uploaded ,not fallow annual plan, rate analysis, late finalization of tender, weak Bid evaluation, GST returns not collected register and Professional Tax register not found on purchase of Plant and Machinery	2,890,000
17	D.G. Population Welfare Lahore	2018-20	42383	Annual procurement planning was not uploaded, without floating tender on PPRA, Splitting and stock entries not shown on payment of other service rendered	2,483,994
18	D.G. Population Welfare Lahore	2018-20	42381	Security not received Register not maintained, Tender fee not taken, Technical Analysis ,Rate Analysis, Technical Evaluation criteria, Negotiate Price are not shown on account of digital/Social media Services	2,320,000
19	D.G. Population Welfare Lahore	2018-20	42382	Annual procurement planning was not uploaded, without competitive rate on PPRA, requisition and stock entries not shown on printing ,others and cost of others.	2,083,144
20	Project Director PMU Expansion of Family Welfare Centers & Introduction of community Based Family Planning Workers	2018-20	41518	Annual procurement planning was not uploaded, Bid Evaluations return not collected ,stock entries not shown to audit in procurement of Vehicle	1,144,000
21	Project Director PMU Expansion of Family Welfare Centers &Introduction of community Based Family Planning Workers	2018-20	41519	Annual procurement planning was not uploaded, without advertisement on PPRA and 4/5 th GST was not collected from vendor on head of Stationary, Printing, others and hardware	840,097
Total					**2,929,869,920**

Annexure-32 (Audit Para No. 17.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1.	D. G. Health Services Punjab, Lahore	2019-20	43201	consumption record of drug and medicines	3,535,611,000
2.	Hepatitis & Infection Control Program	2016-20	47152	consumption record of medicines and other vaious items	2,748,388,852
3.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42451	vouched account	1,999,992,000
4.	D. G. Health Services Punjab, Lahore	2019-20	43218	vouched account	1,000,000,000
5.	Project Management Unit P&SHC	2018-20	46102	appointment record of staff	951,161,160
6.	Project Management Unit P&SHC	2018-20	46113	record of hiring of CT Scan machine	283,508,132
7.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42446	vouched account	217,625,084
8.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46110	record of machinery, personal files, completion certificate etc.	195,211,438
9.	DG Health Services Punjab, Lahore	2019-20	47678	acknowledgement , stock entry not shown	138,939,500
10.	Project Management Unit P&SHC	2018-20	46089	vouched account	116,004,025
11.	Hepatitis & Infection Control Program	2016-20	47223	voched accounts and allied record	105,568,769
12.	Hepatitis & Infection Control Program	2016-20	47205	voched accounts and allied record	93,048,371
13.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41549	vouched account	51,113,929
14.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46103	pre-qualification, technical sanction, rough cost estimate etc.	31,258,432
15.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42428	appointment record of staff and contingent paid staff	31,250,991
16.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46095	technical analysis, annual planning, CDR register, affidavit, bid security, stock register and expense accounts	25,000,389
17.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46096	technical analysis, annual planning, CDR register, affidavit, bid security, stock register and expense accounts	24,300,000
18.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46105	pre-qualification, technical sanction, rough cost estimate etc.	21,064,963
19.	PMU Primary and	2018-20	46098	technical sanction, rough cost	18,164,028

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
	Secondary Healthcare Department Lahore			estimate, approval of non schedule items	
20.	D. G. Health Services Punjab, Lahore	2019-20	43228	vouched account	17,171,000
21.	Hepatitis & Infection Control Program	2016-20	47130	Administrative and technical approval, rough cost estimate and Measurement book not shown	13,260,000
22.	Hepatitis & Infection Control Program	2016-20	47139	Copy of changes, pay slip, due drawn statement not shown	12,750,519
23.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46100	Stock and expense account not shown, inspection report not shown	11,265,024
24.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46104	pre-qualification, technical sanction, rough cost estimate etc.	8,755,998
25.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42460	vouched account	6,676,309
26.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42429	hiring process of consultant and pending liability register	4,116,393
27.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41546	procurement record	3,180,000
28.	D. G. Health Services Punjab, Lahore	2019-20	43206	Inspection and completion report and receipt of unspent balance	2,101,200
29.	D. G. Health Services Punjab, Lahore	2019-20	43205	tender fee and prequalification documents fee record	2,000,000
30.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46097	pre-qualification record, original newspaper, CDR register, expense account etc.	1,971,651
31.	Drug Testing Lab, Lahore	2016-20	42668	log book/ history sheet	1,749,150
32.	Hepatitis & Infection Control Program	2016-20	47138	Certificate for non double payment, claimes supported with documents	920,369
33.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42452	log books	0
34.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42461	appointment record	0
35.	Drug Testing Lab, Lahore	2016-20	42689	auditable record and expenditure statement	0
36.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41547	PC-I & IV	0
37.	Secretary Primary & Secondary Healthcare	2019-20	42464	approved list of vehicles form FD and detail of allotment of	0

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
	Department Lahore			vehicle to officers	
38.	Hepatitis & Infection Control Program	2016-20	47210	auditable record	0
39.	Hepatitis & Infection Control Program	2016-20	47195	Cash book, bank statement and FD approval for opening of bank account not shown	0
40.	DG Health Services Punjab, Lahore	2019-20	47691	non maintenance of fixed asset register	0
41.	PMU Primary and Secondary Healthcare Department Lahore	2019-20	47696	non maintenance of fixed asset register	0
Total					**11,673,128,676**

Annexure-33 (Audit Para No. 17.4.4)

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1.	D. G. Health Services Punjab, Lahore	2019-20	43214	bid evaluation report was not publication on PPRA web site (procurement of medicines.)	3,817,234,000
2.	Hepatitis & Infection Control Program	2016-20	47132	without pre-qualification, annual procurment plan not published,bid security not obtained, bid evaluation report were not published (contract of infectious waste services.)	1,608,583,168
3.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46107	bid evaluation report was not publication on PPRA web site, performance gurantee was collected in shap of bakkers cheques instead of CDR and tender fee / CDR register was not maintianted (hiring of Janitorial Services)	1,218,202,436
4.	Hepatitis & Infection Control Program	2016-20	47174	annual procurement plan and bid evaluation reports were not published, bid security not obtained (purchase of drug & medicines.)	692,700,000
5.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46093	annual procurement plan and bid evaluation reports was not published on PPRA web site. Rate analysis was not made. Stock regisre not produce. CDR register not mainintained (procurement of wase bags, janitorial trolly etc)	474,752,761
6.	Hepatitis & Infection Control Program	2016-20	47196	annual procurement plan and bid evaluation report were not published, bid security not obtained. LDC and stamp duty not recovered (procurement of hepatitis-B vaccine)	440,956,660
7.	Hepatitis & Infection Control Program	2016-20	47125	prequalification not don, annual procurment plan not published, not adverised in english newspaper. Bid security not obtained (procurement of PCR kits.)	260,908,000
8.	Hepatitis & Infection Control Program	2016-20	47150	annual procurement plan and bid evaluation report were not published, bid security not obtained. Consumption account not shown (procurement of medicines).	258,000,000
9.	Hepatitis & Infection	2016-20	47202	annual procurement plan and bid	252,311,200

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Control Program			evaluation report were not published, bid security not obtained. Bid security was not obtained (procurement of incinerators.)	
10.	Hepatitis & Infection Control Program	2016-20	47185	prequalification not don, annual procurment plan not published, bid evaluation report were not published (procurement of PCR Kits.)	235,667,520
11.	Hepatitis & Infection Control Program	2016-20	47148	annual procurment plan not published, bid evaluation report were not published, bid security not obtained. Bid security not obtained (procurement of Hepatitis-B vaccine.)	178,410,000
12.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46114	bid evaluation report was not publication on PPRA web site on outsourcing of security services. Persoanl files and police verification were not produced.	162,589,175
13.	D. G. Health Services Punjab, Lahore	2019-20	43225	annual planning and bid evaluation report was not publication on PPRA (procurement of motorcycles.)	149,524,301
14.	Hepatitis & Infection Control Program	2016-20	47129	annual procurment plan not published, bid security not obtained, bid evaluation report were not published, tender not published in englishenewspaper (procurement of HBC/HCV Rapid)Diagnostic kits.	138,000,000
15.	Hepatitis & Infection Control Program	2016-20	47147	annual procurment plan not published,bid security not obtained, bid evaluation report were not published. Consumption account no sown (procurement of barber kits)	128,000,000
16.	Hepatitis & Infection Control Program	2016-20	47170	annual procurment plan and bid evaluation report not published. bid security not obtained (procurement of Tab Daclasavir 60mg)	89,636,000
17.	Hepatitis & Infection Control Program	2016-20	47172	Annual procurement plan not published. Expenditure without PC-I provisions (Establishment of provisional lab)	87,756,226
18.	Hepatitis & Infection Control Program	2016-20	47188	annual procurment plan not published,bid security not obtained, bid evaluation report	67,900,000

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
				were not published (procurement of pharmaceutical grade refrigerators)	
19.	D. G. Health Services Punjab, Lahore	2019-20	47684	annual procurment plan not published,bid evaluation report were not published, perforamce gurantee not obtained	66,000,000
20.	Prevention & Control of Non Communicable Diseases Punjab LHR	2018-20	45089	annual planning and bid evaluation report was not publication	56,569,918
21.	PMU Secretary Primary & Secondary Healthcare Department, Lahore	2018-20	46099	annual planning was not published on PPRA web site. CDR Register not maintained. Rate analysis not made	56,325,120
22.	Hepatitis & Infection Control Program	2016-20	47128	annual procurment plan not published,bid security not obtained, bid evaluation report were not published,	51,620,400
23.	Hepatitis & Infection Control Program	2016-20	47127	annual procurment plan not published,bid security not obtained, bid evaluation report were not published,	50,679,000
24.	Hepatitis & Infection Control Program	2016-20	47204	annual procurment plant not published	40,690,000
25.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2018-20	45093	annual procurement plan was not published	31,039,742
26.	Hepatitis & Infection Control Program	2016-20	47135	annual procurment plan not published, bid security not obtained	29,500,000
27.	Hepatitis & Infection Control Program	2016-20	47131	annual procurment plan not published, bid security not obtained, bid evaluation report were not published,	26,105,447
28.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42438	annual procurement plan was not published	18,000,000
29.	Hepatitis & Infection Control Program	2016-20	47177	annual procurment plan not published, bid evaluation report were not published,	16,987,030
30.	Hepatitis & Infection Control Program	2016-20	47144	annualprocurment plan not published, tender not published in english newspaper, bid evaluation report were not published, bid security not obtained.	16,400,000
31.	Secretary Primary & Secondary Healthcare	2019-20	42471	annual procurement plan was not published	11,394,614

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Department Lahore.				
32.	Hepatitis & Infection Control Program	2016-20	47136	Annual procurment plan not published, bid evaluation report were not published, bid security not obtained.	11,282,400
33.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42444	annual planning was not made, bid evaluation report was not published	10,500,750
34.	Hepatitis & Infection Control Program	2016-20	47145	annualprocurment plan not published, tender not published in newspapers, bid evaluation report were not published, bid security not obtained.	10,450,000
35.	Hepatitis & Infection Control Program	2016-20	47133	Market servay not carried out, annual procurment plan not published, bid evaluation report were not published, bid security not obtained.	8,725,926
36.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42448	annual procurement plan was not published	8,173,541
37.	Hepatitis & Infection Control Program	2016-20	47146	annual procurment plan not published,	7,786,013
38.	Prevention & Control of Non ommunicable Diseases Punjab Lahore	2018-20	45090	Annual procurment plan was not made, bid evaluation report was not published	6,773,638
39.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42453	annual procurement plan was not published	5,751,018
40.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42442	annual procurement plan was not published	5,559,337
41.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42440	annual procurement plan was not published	5,160,000
42.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42443	annual procurement plan was not published	5,129,266
43.	Hepatitis & Infection Control Program	2016-20	47137	annualprocurment plan not published, bid evaluation report were not published, bid security not obtained.	4,400,000
44.	Hepatitis & Infection Control Program	2016-20	47123	Annual procurment plan not published, tender not published in english newspaper, bid security not obtained.	4,095,000
45.	Prevention & Control of Non Communicable	2018-20	45092	annual procurement plan was not published, bid evaluation report was not published	3,345,497

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Diseases pro Punjab Lahore				
46.	D. G. Health Services Punjab, Lahore	2019-20	43200	Tender not floated on PPRA's web site	3,132,500
47.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42468	annual procurement plan was not published	2,951,437
48.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42447	annual procurement plan was not published	2,950,678
49.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42441	annual procurement plan was not published	2,273,225
50.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42472	annual procurement plan was not published	2,265,677
51.	Hepatitis & Infection Control Program	2016-20	47149	annual procurement plan was not published, tedner not published in englishnewspaper, bid evaluation report not published, bid secuiryt not obtained.	2,190,300
52.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46305	market servay not carried out inspite of single complying bid was received	1,896,066
53.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46106	annual procurement plan and bid evaluation report were not published	1,286,372
54.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42467	annual procurement plan was not published	672,934
55.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42430	annual procurement plan was not published	599,508
56.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42459	annual procurement plan was not published	453,375
57.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42469	annual procurement plan was not published	363,959
58.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42458	annual procurement plan was not published	270,480
59.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42431	annual procurement plan was not published	247,441
60.	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46092	annual procurement plan was not published	213,748
Total					**10,851,342,804**

Annexure-34 (Audit Para No. 17.4.5)

Sr. No.	Name of formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1.	Hepatitis & Infection Control Program	2016-20	47156	without tendering process	78,022,748
2.	Hepatitis & Infection Control Program	2016-20	47169	without tendering process	73,347,848
3.	Hepatitis & Infection Control Program	2016-20	47208	without tendering process	49,450,000
4.	Hepatitis & Infection Control Program	2016-20	47203	without tendering process, bidsecurity not obtained	43,999,000
5.	Hepatitis & Infection Control Program	2016-20	47134	without tendering process	23,856,811
6.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41542	Procurement made without tendering process	12,400,000
7.	Hepatitis & Infection Control Program	2016-20	47219	without tendering process	5,664,813
8.	Drug Testing Lab, Lahore	2016-20	42685	Procurement splitting to avoid tender	2,543,554
9.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42436	Procurement was splitted to avoid tenderning process	1,856,024
10.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2018-20	45096	Procurement was splitted to avoid tenderning process	1,469,765
11.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2018-20	45095	Procurement was splitted to avoid tenderning process	1,434,827
12.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46309	Procurement was splitted to avoid tenderning process	1,338,150
13.	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42435	Procurement was splitted to avoid tenderning process	1,317,858
14.	Hepatitis & Infection Control Program	2016-20	47190	Procurement was splitted to avoid tenderning process	779,715
15.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46303	Procurement was splitted to avoid tenderning process	540,281
16.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46304	procurment by splitting to avoid quotation and tendring process	490,407
17.	Prevention & Control of Epidemics in Punjab, Lahore	2019-20	41543	Procurement was splitted to avoid tenderning process	300,000
18.	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46308	procurment by splitting to avoid quotation and tendring process	296,400
19.	Prevention & Control of Non Communicable Diseases Punjab Lahore	2018-20	45098	Procurement was splitted to avoid tenderning process	257,482
Total					**299,365,683**

Annexure-35 (Audit Para No. 17.4.12)

Sr. No.	Name of formations	Period of audit	PDP No.	Remarks	Total
1	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46108	Non deduction of PST on janitorial services	82,482,174
2	Hepatitis & Infection Control Program	2016-20	47151	Non/Less deduction of income tax from payment made to suppliers / services providers	75,330,203
3	Hepatitis & Infection Control Program	2016-20	47142	Non deduction of income tax before making payment to suppliers	44,662,112
4	Hepatitis & Infection Control Program	2016-20	47214	Non deduction of GST	30,226,436
5	Hepatitis & Infection Control Program	2016-20	47163	Less deduction of income tax on services rendered	16,321,744
6	Hepatitis & Infection Control Program	2016-20	47166	Non/less deduction of income tax & PST on procurement	14,746,984
7	Hepatitis & Infection Control Program	2016-20	47140	Non deduction of income tax at source	14,205,038
8	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46109	non deduction of income tax and PST	9,253,305
9	Drug Testing Lab, Lahore	2016-20	42686	sales tax not shown in bill	6,232,049
10	Hepatitis & Infection Control Program	2016-20	47155	Non deduction of income tax from contractors	6,098,620
11	Drug Testing Lab, Lahore	2016-20	42673	withholding income tax	1,757,152
12	Hepatitis & Infection Control Program	2016-20	47164	Non/less deduction of incomet tax and PST	1,337,618
13	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42449	PST on repair of transport	1,011,429
14	PMU Primary and Secondary Healthcare Department Lahore	2018-20	46090	less withholding income tax on honorarium	328,500
15	Hepatitis & Infection Control Program	2016-20	47183	Non deduction of PST	214,894
16	Drug Testing Lab,	2016-20	42681	Non deduction of	170,750

Sr. No.	Name of formations	Period of audit	PDP No.	Remarks	Total
	Lahore			income tax	
17	Secretary Primary & Secondary Healthcare Department Lahore.	2019-20	42427	income tax on honoraria	150,000
18	Drug Testing Lab, Lahore	2016-20	42672	Non payment of stamp duty	112,435
19	Punjab Health Sector Reform Program (Policy & Strategic Planning Unit)	2019-20	46300	PST not deducted	91,795
Total					**308,898,141**

Annexure-36 (Audit Para No. 20.4.1)

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
1.	Deputy Commissioner Bahawalpur	2017-20	39819	Receipt collection record not shown	6,932,104,220
2.	Commissioner Bahawalpur	2018-20	40504	Record of development schemes	2,620,597,000
3.	Commissioner Sargodha Division	2018-20	39896	Vouched accounts of development expenditure not obtained,	1,678,490,000
4.	Deputy Commissioner, Lahore	2019-20	40332	vouched account by the Union Councils not submitted	581,100,000
5.	Deputy Commissioner Bahawalpur	2017-20	39802	CNIC, succession certificate, DNA reports of deceased of Ahmedpur East oil tanker incident	487,220,000
6.	Deputy Commissioner, Lahore	2019-20	40320	Vouched Account of Market Committee for Ramazan Bazaar	289,980,000
7.	Deputy Commissioner Mianwali	2017-20	46775	Expenditure statement	243,071,678
8.	Deputy Commissioner Chinit	2017-20	39850	Vouched Account from SNGPL for SDGP not obtained	150,000,000
9.	Deputy Commissioner Kasur	2017-20	46737	vouched account	149,297,362
10.	Deputy Commissioner Sialkot	2017-20	46472	Sustainable Development Goal Program record	141,016,025
11.	Deputy Commissioner Faisalabad	2017-20	43585	Record of expenditure made for General Election 2018	109,209,470
12.	Deputy Commissioner, Faisalabad	2017-20	43586	Record pertaining to receipts from Iqbal Stadium & City Bus Terminal	105,737,433
13.	Deputy Commissioner, Faisalabad	2017-20	43587	Procurement record, vouchers to the stated extent booked in AG SAP data	87,794,898

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
14.	Deputy Commissioner Faisalabad	2017-20	43588	Record of expenditure made by market committees during Ramzan Bazaar	82,250,000
15.	Deputy Commissioner Hafizabad	2017-20	43582	Cash book, bank statement, vouched account of Ramzan Bazaar	75,159,605
16.	Deputy Commissioiner Sahiwal	2017-20	39823	Vouched accounts of development grant not produced.	59,910,440
17.	Deputy Commissioner Pakpattan	2017-20	40284	All vouchers and allied record of expenditure made out of cost centre PK-5301 and Agri Fair shops	56,844,341
18.	Deputy Commissioner Sialkot	2017-20	40547	Vouchers/bills, stock register of expenditure	46,290,601
19.	Director Anti Corruption Establishment DG Khan	2010-20	46673	Vouchers	27,002,436
20.	Deputy Commissioner Khanewal	2017-20	40354	Record of SDA KW-5005 and Bank statement	25,855,353
21.	Deputy Commissioner Narowal	2017-20	40018	Vouched account of market committees of Ramzan bazaar	25,147,950
22.	Deputy Commissioner, Rajanpur	2016-20	40450	Vouched account of market committees	21,048,455
23.	Deputy Commissioner Jehlum	2017-20	46762	vouchers	20,907,202
24.	Deputy Commissioner, R.Y.Khan	2017-20	40229	Vouched Account of Market Committee	19,868,750
25.	Deputy Commissioner Jhang	2017-20	46465	Procurement record, vouchers to the stated extent booked in AG SAP data	19,712,254
26.	Deputy Commissioner	2017-20	40312	Vouched account for Ramzan Bazaar of the	18,900,000

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
	Vehair			Market Committees not produced	
27.	Deputy Commissioner, Hafizabad	2017-20	43567	Vouched account for Ramzan Bazaar of the Market Committees not produced	17,364,795
28.	Deputy Commissioner Chiniot	2017-20	39865	All record of expenditure i.e bills/vouchers, stock register and allied record	16,848,767
29.	Commissioner Lahore	2019-20	45412	All vouched Account	16,373,966
30.	Deputy Commissioner Nankana Sahib	2017-20	47025	CPRs of Income tax	13,194,368
31.	Deputy Commissioner Sialkot	2017-20	40543	Vouched account of Christmas Grant	12,995,210
32.	Deputy Commissioner Chinit	2017-20	39846	Vouched account of Agri Fair price shop not obtained from EADA (E&M)	12,500,000
33.	Deputy Commissioner Faisalabad	2017-20	43594	Non production of excess cash received in domicile branch and kept in bank account.	10,356,500
34.	Deputy Commissioner Jehlum	2017-20	39763	Ramzan Bazaar Record	9,400,000
35.	Deputy Commissioner DG Khan	2017-20	40434	Average certificate POL, log books	9,256,192
36.	Deputy Commissioner Layyah	2017-20	43667	Record of establishment of fair price shops during Ramzan	9,000,000
37.	Deputy Commissioner MB Din	2017-20	40496	Market Committee record of Ramzan Bazaar	8,200,000
38.	Deputy Commissioner, Toba Tek Singh	2017-20	39986	Vouched accounts of expenditure of cost centre TS-5383 not produced	8,162,180
39.	Deputy Commissioner Bahawalpur	2017-20	39820	Record of Judicial Lockup	7,541,645

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
40.	Deputy Commissioner Pakpattan	2017-20	40279	CPRs of withholding tax, PST/GST	6,918,472
41.	Deputy Commissioner MB Din	2017-20	40500	POL invoices, Log books of generators	6,803,816
42.	Deputy Commissioner Rajanpur	2016-20	40452	Log books not produced	6,624,249
43.	Deputy Commissioner Bahawalpur	2017-20	39812	Vouched account of repair work of Anti Terrorism Court	6,486,108
44.	Deputy Commissioner Chakwal	2017-20	39612	Vouchers and allied record of Agri Fair Price shops by Market Committees	6,000,000
45.	Deputy Commissioner Khanewal	2017-20	40364	Record of market committees for Agri Fair shops	6,000,000
46.	Deputy Commissioner Bhakkar	2017-20	40257	No Vouched account of amounts handed over to Market Committees for Agri Fair Price Shops	6,000,000
47.	Deputy Commissioner Vehari	2017-20	40301	Vouched account of amounts handed over to Bar Council	6,000,000
48.	Deputy Commissioner Mianwali	2017-20	39747	No Vouched account of amounts handed over to Market Committees for Agri Fair Price Shops	5,900,000
49.	Deputy Commissioner MB Din	2017-20	40486	Expenditure of Ramazan Bazaar	5,820,475
50.	Deputy Commissioner Layyah	2017-20	43670	Log books of generators alongwith load shedding schedule and Average consumption	5,195,960
51.	Deputy Commissioner Chinit	2017-20	39843	Log books not produced	5,114,443
52.	Deputy Commissioner Gujrat	2017-20	39791	Vouchers and allied record of Ramzan Bazaars	5,050,000

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
53.	Deputy Commissioner Jehlum	2017-20	39760	CPRs of withholding tax and PST	4,779,696
54.	Deputy Commissioner Narowal	2017-20	39999	Doubtful disbursement of Financial Assistance due non production of record	4,600,000
55.	Deputy Commissioner Pakpattan	2017-20	40285	Record of Arrears of pay & Allow	4,071,626
56.	Deputy Commissioner Vehari	2017-20	40291	TA bills of staff	3,394,094
57.	Deputy Commissioner Bahawalpur	2017-20	39814	CNIC, succession certificate, acquaintance roll and other relevant record of amounts disbursed to needy persons	3,310,000
58.	Deputy Commissioner Sahiwal	2017-20	39826	Disbursement record of minorities grant	2,761,398
59.	Deputy Commissioner, Pakpattan	2017-20	40282	Log books not produced	2,758,091
60.	Deputy Commissioner Pakpattan	2017-20	40283	Log books not produced	2,758,091
61.	Commissioner Sahiwal Division	2018-20	46739	Actual Payee Receipts	2,378,702
62.	Commissioner Sargodha Division	2018-20	39900	Log books not produced	2,351,657
63.	Chief Minister Secretariat	2019-20	40722	Record of receipts of reservations of CM houses	1,893,900
64.	Deputy Commissioner DG Khan	2017-20	40440	Average certificate POL, Log books of generators	1,809,542
65.	Director Anti Corruption Sargodha	2008-20	46923	LPC, Leave title, service book	1,596,240
66.	Deputy Commissioner	2016-20	40458	Log books of generators	1,592,589

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
	Rajanpur				
67.	Deputy Commissioner, Narowal	2017-20	40011	Record of appointment with pay package of System Network Administrator not produced	1,442,972
68.	Deputy Commissioner Sargodha	2019-20	39875	Income record of shops and Agri land /General Bus Stand & vouchers	1,440,000
69.	Deputy Commissioner Chakwal	2017-20	39609	Vouchers and allied record of Ramzan Bazaars	1,400,000
70.	Deputy Commissioner Nankana Sahib	2017-20	44656	USB consumption record, purchased for general elections	1,324,510
71.	Chief Pilot, VIP Flights (Fix Wing),	2019-20	44663	Log books of vehicles	1,266,231
72.	Deputy Commissioner Chiniot	2017-20	39856	Vouched account for construction of Ramzan Bazaar not obtained from XEN Building Department	880,762
73.	Deputy Commissioner, Okara	2017-20	43547	Vouchers and allied record of cost centre OK-5383	631,800
74.	Deputy Commissioner Sargodha	2019-20	39881	The appointment orders of defense council, court cases record, and application of accused not provided.	590,000
75.	Deputy Commissioner Rajanpur	2016-20	40460	Vouched account by Secretary DRTA	457,222
76.	Deputy Commissioner Bahawalnagar	2017-20	41770	GST invoices not produced	423,978
77.	Deputy Commissioner Lodhran	2017-20	43545	Judicial lockup record	412,048
78.	Director Anti Corruption Faisalabad	2013-20	47011	Log books	388,500

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
79.	Deputy Commissioner Okara	2017-20	46679	Log book of generator	297,396
80.	Additionl Director Anticorruption Multan	2008-20	46717	Vouchers of POL	154,442
81.	Deputy Commissioner Mianwali	2017-20	39742	Auditable record i.e sanction strength, income statement, accommodation record, Service books, Vouched Account of Ramzan Bazaar Piplan	0
82.	Deputy Commissioner, Lahore	2019-20	40348	PC-I, List Of Courts Cases, Cess Fund, Scale Audit Register and other record	0
83.	Commissioner, Rawalpindi	2018-20	40428	Record of Development Projects	0
84.	Deputy Commissioner, D.G.Khan	2017-20	40431	All record of cost centre DG-4200, DG-5301, DG-5383	0
85.	Deputy Commissioner, Layyah	2017-20	43665	Vouchers, internal audit report, budget allocation, bank accounts payrolls	0
86.	Commissioner Rawalpindi	2018-20	40418	auction record of bill boards, vehicles	0
87.	Director Anti Corruption Establishment Sargodha	2008-20	45310	Recruitment record	0
88.	Director Anti Corruption Establishment Sargodha	2008-20	45308	Record of complaints received and disposed off, Registers of police stations.	0
89.	Deputy Commissioner Chiniot	2017-20	46730	Recovery, utility, tender sale, PST regiters	0
90.	Deputy Commissioner Sargodha	2019-20	46749	Sanction strength of vehicles	0
91.	Commissioner Sahiwal Division	2018-20	46740	Sanction strength of vehicles	0

Sr. No	Name of formation	Period of audit	PDPs No.	Detail of record not produced	Amount (Rs.)
92.	Deputy Commissioner Bahawalnager	2017-20	46997	E-Filing challan of tax	0
93.	Deputy Commissioner Bahawalpur	2017-20	46976	Record of illegal occupants	0
94.	Deputy Commissioner Bahawalpur	2017-20	46967	Record of illegal occupants	0
95.	Commissioner Lahore	2018-20	47272	Income statements, List of Court cases/NAB case, List of pending inquires, PM Citizen portal record, Bank accounts list and detail of Covid-19 related activities.	0
96.	Deputy Commissioner Rajanpur	2016-20	40446	Non production of record of donations/logistic support provided by NDMA/PDMA	0
97.	Deputy Commissioner Kasur	2017-20	47263	Non maintenance of record, Cash Book, Budget Control, Receipt/pay roll register	0
Total					**14,359,088,438**

Annexure-37 (Audit Para No. 20.4.4)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs.)
1	Deputy Commissioner Vehari	2017-20	40294	Non recovery of Social Security Benefit on regular appointments	3,850,091
2	Chief Pilot, Aviation Flights (Rotary Wing) Lahore	2018-20	40861	Overpayment of Flying Allowance	3,000,000
3	Deputy Commissioner Lodharn	2017-20	43540	Non recovery of Social Security Benefit on regular appointments	1,657,293
4	Commissioner Gujranwala	2019-20	39958	Recovery of Fixed TA and Executive Allowance	1,093,875
5	Deputy Commissioner Muzaffargarh	2017-20	43620	Non adjustment of Social Security Benefit on regular appointments	958,074
6	Director Anti-corruption Bahawalpur	2008-20	47258	Irregular payment of TA/DA	941,308
7	Deputy Commissioner Sialkot	2017-20	40560	Payment of salaries without extension of contract	761,316
8	Deputy Commissioner Pakpattan	2017-20	40281	Irregular payment of stationery allowance to Naib Tehsildar	709,175
9	Deputy Commissioner Jhang	2017-20	41757	Non recovery of conveyance Allowance	705,506
10	Director Anti Corruption Establishment Bahawalpur	2008-20	45438	Irregular payment of ration and Uniform allowance	620,544
11	Director General Anti Corruption Punjab Lahore	2017-20	41781	Irregular payment of Conveyance Allowance to officers having government vehicles	505,000
12	Deputy Commissioner Khushab	2017-20	39777	Utility Allowance for electricity, Special TA, not authorized from FD	427,989
13	Deputy Commissioner Bahawalnager	2017-20	41771	Utility allowance without approval of FD	394,696
14	Deputy Commissioner Narowal	2017-20	40012	30% SSB not recovered from regular employess	371,312
15	Addl. Director	2008-20	46708	Irregular payment of SSB	293,400

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs.)
	Anticorruption Multan				
16	Deputy Commissioner Vehari	2017-20	40299	Irregular payment of Secretariat Allowance	235,590
17	Commissioner Faisalabad Division	2017-20	41746	Irregular payment of Fixed TA/DA	224,000
18	Director Anti Corruption Sargodha	2008-20	45300	Fixed daily allowance, Police law and order allowance irregularly drawn	221,880
19	Deputy Commissioner Lodharn	2017-20	43546	Judicial Allowance paid to section officer	192,000
20	Director Anti Corruption Establishment Faisalabad	2013-2020	43682	Irregular payment of Conveyance Allowance to officers having government vehicles	170,000
21	Director Anti Corruption Sargodha	2008-20	45307	Additional charge allowance overpaid, non recovery of overdrawn salaries due to withdrawal of promotion orders	123,516
22	Chief Pilot, Aviation Flights(Rotray Wing) Lahore	2018-20	40868	Irregular payment of Conveyance Allowance to officers having government vehicles	95,000
23	Deputy Commissioner Narowal	2017-20	40006	Non deduction of conveyance allowance during leave	93,225
24	Deputy Commissioner, Bahawalpur	2017-20	46969	no recovery of penalty imposed	89,225
25	Commissioner Lahore	2019-20	45419	Irregular payment of conveyance allowance in the presence of allotted vehicle	60,000
26	Deputy Commissioner Sialkot	2017-20	40565	Irregular payment of conveyance allowance in the presence of allotted vehicle	55,000
27	Chief Pilot, Aviation Flights(Fix Wing) Lahore	2019-20	44671	Irregular payment of uniform allowance in the presence of receipt of uniform	19,200
28	DG Protocol, Lahore	2019-20	46979	Conveyance allowance paid during leave	11,581
Total					**17,879,796**

Annexure-38 (Audit Para No. 20.4.5)

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Deputy Commissioner Sahiwal	2017-20	39822	No Advertisement of tender for repair work development grant.	404,329,661
2.	Deputy Commissioner, Faisalabad	2017-20	43589	Annual plan of procurement /bid evaluation was not uploaded on PPRA, Single stage two envelops syetem was not adopted, Rate analysis was not made.	263,825,416
3.	Deputy Commissioner Sahiwal	2017-20	39831	no annual plan, no tender on PPRA, no bid evaluation report uploaded,	83,097,933
4.	Deputy Commissioner, Hafizabad	2017-20	43565	No annual requirements / tender/ bid evaluation uploaded on PPRA website, No rate analysis made, no purchase committee.	69,115,303
5.	Deputy Commission, Bahawalnagar	2017-20	41764	no tender on PPRA website, payments made without any inpection report, payments made in cash instead through cross cheques	60,642,906
6.	Deputy commissioner Chakwal	2017-20	46690	Purchases made in violation of PPRA Rules	45,500,000
7.	Deputy Commissioner, Kasur	2017-20	40527	no tender on PPRA, instead of deduction of Income tax/PST from contractor, it was paid from SDA	35,055,135
8.	Deputy Commissioner Sahiwal	2017-20	39832	no annual plan, no tender on PPRA, no quotation invitation letter, No list of participants	34,907,332
9.	Deputy Commissioner Nankana Sahib	2017-20	44636	No tender advertised on PPRA, no agreement was signed, Payments made without Inspection report	34,034,595
10.	Deputy Commissioner, Mandi Bahauddin	2017-20	40495	no tender on PPRA, items procured from unregistered firms	31,183,990
11.	Deputy Commissioner, Okara	2017-20	43551	no grievance committee meeting, Estimated cost of tender not advertised in advance on PPRA website, Stamp duty not recovered.	29,528,583
12.	Deputy Commissioner, Kasur	2017-20	40524	annual plan/tender/bide evaluation reports not uploaded on PPRA website, no inspection report of material supplied,	27,821,388
13.	Deputy	2017-20	40542	Tender not advertised on PPRA	26,532,176

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Commissioner, Sialkot			website, comparative statements unsigned by the committee, no bid security, vouched account of Rs14744998 not produced	
14.	Deputy Commissioner R Y Khan	2017-20	40226	No tendering process adopted, quantity and rates were not given in bill.	25,201,936
15.	Deputy Commissioner Officer, Lodhran	2017-20	43524	No tender called on PPRA/print media,	25,163,427
16.	Deputy Commissioner Sargodha	2019-20	39869	No tender on PPRA website, no detail map for installation of cameras, inspection report, higher rates than other districts causing loss to Govt., vouchers not passed for payments by the DDO, purchases made from unregistered firms, unjustified expenditure on razor wire & barriers time and again without stock entry, expenditure made on rental charges instead of purchase	22,850,500
17.	Deputy Commission, Bahawalnagar	2017-20	41761	No tender on PPRA website, no quantity was mentioned in supply orders, no inspection was made of items supplied, items were hired in excessive quantity and stock entries were not made.	21,947,361
18.	Deputy Commissioner, R.Y.Khan	2017-20	40221	no annual plan, bid evaluation / tender was advertised on PPRA, PST and Itax was not withheld	19,978,535
19.	Deputy Commissioner Nankana Sahib	2017-20	44642	No tender advertised on PPRA, no procurement committee constituted, no original bills kept in record, No specifications of items hired. Payments made without Inspection report	18,957,738
20.	Deputy Commissioner, Vehari	2017-20	40303	No tender on PPRA website, non refund of unutilized amounts	18,900,000
21.	Deputy Commissioner Officer, Lodhran	2017-20	43527	No tender called on PPRA/print media, extravagant expenditure on refreshment, hotel charges rent of vehicles for two days on VVIP visit	18,520,863
22.	Deputy	2017-20	41749	no annual requirement/bid	18,333,354

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Commission, Jhang			evaluation was uploaded on PPRa, no technical evaluation was made. Rates were quoted per set up per day instead of mentioning the quantity.	
23.	Deputy Commissioner, Muzaffargarh	2017-20	43637	No tender on PPRA website, balance amount was not refunded	18,203,946
24.	Deputy Commissioner Khushab	2017-20	39774	No annual Planning, No tender on PPRA, No Physical inspection of report, cash payments instead through cross cheque	16,619,704
25.	Deputy Commissioner Jehlum	2017-20	39762	no tender on PPRA	16,467,697
26.	Chief Minister's Office	2019-20	40728	No annual requirement uploaded on PPRA, rate analysis not made.	15,688,141
27.	Deputy Commissioner, Khanewal	2017-20	40357	no advertisement of tender on PPRA, instead of deduction of itax/PST from the payments it was paid by deptt, POL not accounted for	15,589,346
28.	Deputy Commission, Bahawalnagar	2017-20	41760	No annual requirement / tender uploaded on PPRA website, stock entry consumption account not available, expenditure was split to avoid tender, payments made in cash instead through cheques.	15,492,068
29.	Deputy Commissioner Nankana Sahib	2017-20	44638	No /annual requirement / tender advertised on PPRA, no procurement committee constituted, no original bills kept in record, No specifications of items hired. Payments made without Inspection report CPR of taxes not shown	15,379,237
30.	Deputy Commissioner Gujrat	2017-20	39790	Tender was not advertised on PPRA/ newspaper, No inspection report	14,344,000
31.	Deputy Commissioner, Khanewal	2017-20	40349	Tender was not advertised on PPRA, It was advertised in newspaper. Contract awarded prior to opening of tender, 31 items were awarded against 26 items as per tender, advance payments of Rs2,500,000 made	14,315,452

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				without sanction of FD, rent charged in excess of 3 days	
32.	Deputy Commissioner, Khanewal	2017-20	40358	No tender on PPRA website, unspent balance not refunded	13,148,843
33.	Deputy Commissioner, Layyah	2017-20	43649	No tender called, no frame work contract concluded.	13,131,358
34.	Deputy Commissioner, Toba Tek Singh	2017-20	39973	no tender on PPRA, no annual demand uploaded, payments without inspection report, cash payments instead through cross cheques	12,032,733
35.	Deputy Commissioner, Muzaffargarh	2017-20	43619	Tender was not advertised on PPRA/print media, Stock entries not made, Itax was short deducted. Govt. taxes were included in the rates but it was added in the bill resulting in overpayments, Rs 6.97 million were drawn in advance	11,787,335
36.	Deputy Commissioner, Layyah	2017-20	43651	no annual procurement plan uploaded on PPRA, , no framework contract concluded, bid evaluation not uploaded, tender notice was not published in English newspaper, PST further added in the agreed rates	11,321,736
37.	Deputy Commissioner Chakwal	2017-20	39614	no annual demand/tender uploaded on PPRA, items hired instead of purchase causing loss to Govt., no inspection report by the committee	11,162,394
38.	Deputy Commissioner, Rawalpindi	2019-20	40463	tender not uploaded on PPRA,	11,133,971
39.	Deputy Commissioner, Toba Tek Singh	2017-20	39985	no tender on PPRA, no quantity of tems hired, payments made without inspection report.	11,020,000
40.	Deputy Commissioner, Bhakkar	2017-20	40256	No tender was advertised on PPRA, APRs not attached, PST not deducted	10,888,000
41.	Deputy Commissioner Sahiwal	2017-20	39829	No Advertisement on PPRA/print media, Quotations without reference number, rate analysis not conducted, completion certificate not attached	10,829,368
42.	Deputy Commissioner,	2017-20	43661	no annual procurement plan advertised on PPRA, no bidding	10,151,568

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Layyah			documents with specifications, bid evaluation not uploaded on PPRA, items were hired on exorbitant rates	
43.	Deputy Commissioner Nankana Sahib	2017-20	46469	No annual procurement plan advertised on PPRA, no procurement committee constituted, no original bills kept in record,	10,042,784
44.	Deputy Commissioner, Khanewal	2017-20	40353	No tender was advertised on PPRA, Payments made in Advance to contractor without FD Approval	9,962,110
45.	Deputy Commissioner, Mandi Bahauddin	2017-20	40485	No annual requirement uploaded on PPRA, codel formalities of PPRA not observed, bid evaluation report not uploaded on PPRA, higher rates were awarded for items hired.	9,369,068
46.	Deputy Commissioner, Rawalpindi	2019-20	40461	Annual requirement not uploaded, item wise rates were called but contract awarded on lump sum basis resulted in loss	9,254,160
47.	Deputy Commissioner, Muzaffargarh	2017-20	43618	No tender on PPRA website, Amount was expended without ordinary prudence, payments for catering services were made for 2 days than admissible for one schedule day visit of VVIP resulting in overpayments, The bill of Dewan-e-Khas Marriage Club Multan was not in record as recommended by the committee as successful bidder, PST was included in the quoted rates but paid by the office by adding it in the bill instead of deduction.	8,906,826
48.	Deputy Commissioner, Muzaffargarh	2017-20	43628	no tender on PPRA website, PST was included in the quoted rates but was further charged resulting in overpayments,	8,817,803
49.	Deputy Commissioner Chiniot	2017-20	39841	no annual plan / no bid evaluation report uploaded on PPRA website	8,682,324
50.	Deputy Commission, Bahawalnagar	2017-20	41762	No tender on PPRA website, no purchase committee signatures on comparative statements, no stock entry, no inspection report	8,298,829

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
51.	Deputy Commissioner, Vehari	2017-20	40293	no tender advertised through PPRA/print media, no requisition fro Pak Army was in record, no list of vehicles with registration numbers, POL not verified by end users	8,219,734
52.	Deputy Commissioner, Khanewal	2017-20	40361	No tender advertised through PPRA/print media, Instead of deduction of Income tax/PST from contractor, it was paid by the deptt, higher rates were paid	8,166,380
53.	Deputy Commissioner, Rawalpindi	2019-20	40462	tender not uploaded on PPRA,	8,107,450
54.	Deputy Commissioner Sahiwal	2017-20	39825	No annual plan, no tender on PPR. Services hired without tender. Rent assessment certificate not obtained	7,764,183
55.	Deputy Commissioner, Muzaffargarh	2017-20	43624	Tender was not advertised on PPRA, Stock entries not made, Itax was short deducted. PST was included in the rates but it was added in the bill resulting in overpayments	7,740,333
56.	Deputy Commissioner Narowal	2017-20	39993	Misclassification of Expenditure/Irregular Expenditure	7,738,416
57.	Deputy Commissioner, Vehari	2017-20	40296	no annual procurement plan devised/tender uploaded on PPRA, expenditure incurred on petty purchases to avoid tender	7,721,050
58.	Deputy Commissioner, Toba Tek Singh	2017-20	39967	no tender on PPRA, no annual demand uploaded, no Physical verification report	7,580,767
59.	Director Anti Corruption Sargodha	2008-20	45320	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	7,365,249
60.	Deputy Commissioner, Khanewal	2017-20	40352	No tender was advertised on PPRA, Payments made in Advance to contractor without FD Approval	7,301,415
61.	Deputy Commissioner, Layyah	2017-20	43658	No tender on PPRA, No Stock entries, no consumption/distribution record, instead of deduction of Income tax from contractor, it was paid by office	7,255,641
62.	Deputy Commission, Jhang	2017-20	41751	Hiring of CCTV cameras on rental basis were awarded at much higher rates than	7,073,880

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				purchase price of new cameras.	
63.	Deputy Commissioner Officer, Lodhran	2017-20	43531	No tender called on PPRA/print media, 8 vehicles were hired for one month without any requirement, 30 CCTV cameras were hired without requirement, heavy expenditure was made on items hired for stand by position without any requirement	6,916,500
64.	Deputy Commissioner Sahiwal	2017-20	39833	no annual procurement plan uploaded on PPRA, bid evaluation reports not uploaded	6,888,992
65.	Chief Minister's Office	2019-20	40726	No annual requirement uploaded on PPRA, rate analysis not made.	6,548,176
66.	Deputy Commissioner Jhelum	2017-20	39761	No tender through PPRA on various events, doubtful expenditure on PKLI & CM visits	6,438,961
67.	Deputy Commissioner, Okara	2017-20	43555	No annual requirements / tender/ bid evaluation uploaded on PPRA website, department made expenditure on rental charges of items instead of purchasing the new items. No inspection report before payments.	6,239,956
68.	Deputy Commissioner Gujrat	2017-20	39798	No annual demand/Tender was not advertised on PPRA/ newspaper, No inspection report, No cost estimates	6,239,956
69.	Deputy Commissioner Sahiwal	2017-20	39827	no annual plan, no tender on PPRA. cash book, register of cheque books, counter-folio not shown. Amounts not reconciled , amounts kept in commercial bank	6,218,986
70.	Deputy Commissioner Sahiwal	2017-20	39830	no annual plan, no tender on PPR. Services hired without tender. Rent assessment certificate not obtained	6,218,177
71.	Deputy Commissioner Officer, Lodhran	2017-20	43532	No tender called on PPRA/print media,	6,024,488
72.	Deputy commissioner Chakwal	2017-20	46687	No annual plan, no tender for purchase of items for Agri Fair Price Shops	6,000,000
73.	Deputy Commission,	2017-20	41763	No tender on PPRA website	5,809,345

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Bahawalnagar				
74.	Deputy Commissioner, Layyah	2017-20	43656	no tender called, advance payments of Rs2.50 million to contractor without approval of FD	5,609,180
75.	Deputy Commissioner, Multan	2019-20	41723	No tender was advertised on PPRA website, CCTV cameras installed at Metro track was not used and extra cameras were hired	5,609,064
76.	Deputy Commissioner, Vehari	2017-20	40297	no tender was advertised, no quoted rates available, Stock entries and Physical inspection reports not made	5,582,851
77.	Deputy Commissioner Officer, Lodhran	2017-20	43533	No tender called on PPRA/print media, Amounts paid in advance without FD approval, payments released to DRTA instead direct to the vendor.	5,536,000
78.	Deputy Commissioner, Vehari	2017-20	40300	tender advertised in local print media instead of two national daily newspapers, Advertisement in newspaper was not made through DGPR, transportation charges were irregular paid to contractor	5,437,631
79.	Deputy Commissioner, Gujranwala	2019-20	40056	Annual requirement/tender not advertised on PPRA, No technical evaluation, taxes paid in addition to the rate offered by the formation	5,302,773
80.	Commissioner, Rawalpindi	2018-20	40421	no annual plan / tender uploaded on PPRA website, no stock entry/ consumption account	5,188,015
81.	Deputy Commissioner, Khanewal	2017-20	40356	no advertisement of tender on PPRA, No deduction of itax	5,167,401
82.	Deputy Commissioner, Mandi Bahauddin	2017-20	40482	Tender not advertised in English newspaper, Bidding documents and specifications not uploaded on PPRA, Technical evaluation was not made, and bid evaluation was not uploaded on PPRA.	5,052,439
83.	Deputy Commissioner Bahawalpur	2017-20	39805	Annual Plan of procurement and tender not advertised on PPRA, Bills, GST invoices and quotations without date	5,028,600
84.	Deputy	2017-20	40544	Tender not advertised on PPRA	4,996,004

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Commissioner, Sialkot			website, no site plan was prepared, no Physical inspection report before payment,	
85.	Deputy Commissioner, Layyah	2017-20	43668	No tender advertised on PPRA, No Vouched account of fair price shops not produced	4,995,274
86.	Deputy Commissioner, Vehari	2017-20	40304	No tender on PPRA website	4,975,400
87.	Deputy Commissioner, Mandi Bahauddin	2017-20	40484	No tender uploaded on PPRA, procurements made from unregistered persons, higher rates were awarded for items. CPRs of Itax /GST not available, unspent amount not refunded.	4,922,253
88.	Deputy Commissioner Chiniot	2017-20	39840	no annual plan / no bid evaluation report uploaded on PPRA website, no stock entry/ consumption acount	4,907,496
89.	Deputy Commissioner, Layyah	2017-20	43655	no tender called through PPRA, no demand from concerned organization to whom vehicles were provided, the dates of hiring of vehicles not mentioned in the bill. Transporters bill for not on record.	4,784,000
90.	Deputy Commissioner Sargodha	2019-20	39872	No tender on PPRA website, no detail map for installation of cameras, inspection report, higher rates than other districts causing loss to Govt., vouchers not passed for payments by the DDO, purchases made from unregistered firms, unjustified expenditure on walk through gates for new year celebrations	4,586,400
91.	Deputy Commissioner, Lahore	2019-20	40322	No tender was advertised on PPRA, no supply order no specification, no inspection	4,468,347
92.	Deputy Commissioner Khushab	2017-20	39771	No annual planning was made. Advance payment, no item wise detail in tender, bills without items detail, stock entry and consumption of material not made.	4,394,331
93.	Deputy Commissioner,	2017-20	40292	no tender advertised through PPRA/print media, no	4,331,914

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Vehari			requisition from DPO, No physical verification and stock entries of purchased items. GST/PST was added in approved rates,	
94.	Deputy Commissioner, Bhakkar	2017-20	40264	No tender /bid evaluation was uploaded on PPRA, comparative statements not available, no price reasonability certificate, Location of installation of cameras not prepared. PST not deducted	4,238,070
95.	Director Anti Corruption Sargodha	2008-20	45323	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	4,216,000
96.	Deputy Commissioner Nankana Sahib	2017-20	44641	no annual demand advertised, no bid security obtained	4,037,868
97.	Deputy Commissioner Toba Tek Singh	2019-20	45400	No annual procurement plan /tender advertised on PPRA	4,031,829
98.	Deputy Commissioner Chiniot	2017-20	39852	No tender called through PPRA,	4,012,626
99.	Deputy Commissioner, Multan	2019-20	41721	No tender advertised on PPRA website	3,948,436
100.	Deputy Commissioner, Toba Tek Singh	2017-20	39978	no tender on PPRA, no annual demand uploaded, no cost estimates, no stock entry/consumption account.	3,910,985
101.	Deputy Commissioner, Layyah	2017-20	43657	Vehicles hired from firms of own choice, no record of procurement process uploaded on PPRA, no agreement on legal papers, list of vehicles/allocation with registration number was not available, payments released without verification from end user, bills without number/date	3,734,000
102.	Deputy Commissioner, Vehari	2017-20	40305	No tender on PPRA, No Stock entries, no Physical verification	3,688,886
103.	Deputy Commissioner Toba Tek Singh	2019-20	45402	No annual procurement plan /tender advertised on PPRA	3,619,920
104.	Deputy Commissioner, Layyah	2017-20	43652	no tender called, advance payments of Rs2.50 million to contractor without approval of	3,493,215

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				FD, no consumption of POL, no quantity / item's rate / number of person for entertainment charges available.	
105.	Deputy Commissioner, Layyah	2017-20	43653	Tender advertised but cancelled later on and contract awarded directly to the firm.	3,475,500
106.	Deputy Commissioner Gujrat	2017-20	39792	no annual plan, no tender on PPRA, No specification of items, No Stock entry, No PV committee	3,450,000
107.	Deputy Commissioner, Muzaffargarh	2017-20	43630	no procurement process through PPRA, Govt. taxes were included in the quoted rates but were added in the bill resulting in excess overpayments,	3,386,631
108.	Deputy Commissioner, Toba Tek Singh	2017-20	39981	no tender on PPRA, no annual demand uploaded, no cost estimates, no stock entry/consumption account	3,353,672
109.	Deputy Commissioner, Lodhran PPRA	2017-20	43535	Without advertisement on PPRA	3,352,726
110.	Deputy Commissioner, D.G.Khan	2017-20	40436	no annual plan / no tender uploaded on PPRA website	3,334,528
111.	Deputy Commissioner, Okara	2017-20	43556	No annual requirements / tender/ bid evaluation uploaded on PPRA website, quoted rates for new items and accepted rental rates. No inspection report before payments.	3,289,300
112.	Deputy Commissioner, Multan	2019-20	41718	No tender was advertised on PPRA website. Expenditure was incurred on clearance of pended liabilities	3,248,000
113.	Deputy Commissioner, Muzaffargarh	2017-20	43631	no procurement process through PPRA, Govt. taxes were included in the quoted rates but were added in the bill resulting in excess overpayments, No stock entries	3,226,067
114.	Deputy Commissioner, Okara	2017-20	43548	No tender on PPRA, no specification was given	3,213,000
115.	Deputy Commissioner, Vehari	2017-20	40290	no tender advertised through PPRA/print media, no requisition from DPO, all cameras were hired on rent whereas last year deptt	3,206,400

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				purchased 104 CCTV cameras & 3 walk through gates but they were not installed. No physical verification and stock entries of purchased items.	
116.	Deputy Commissioner, LodhranPPRA	2017-20	43536	Without advertisement on PPRA	3,198,726
117.	Deputy Commissioner, Faisalabad	2017-20	43601	Annual procurement /tender/bid evaluation not uploaded on PPRA, no rate analysis was made	3,196,779
118.	Deputy Commissioner, Lodhran PPRA	2017-20	43537	Without advertisement on PPRA	3,195,000
119.	Deputy Commissioner, Toba Tek Singh	2017-20	39977	no tender on PPRA, no annual demand uploaded, loss incurred due to non purchase of items, no cost estimates, no Physical verification report	3,167,288
120.	Deputy Commissioner, Muzaffargarh PPRA	2017-20	43629	Without advertisement on PPRA	3,054,000
121.	Deputy Commissioner, D.G.Khan	2017-20	40437	no annual plan / no bid evaluation report uploaded on PPRA website, no stock entry/ consumption account	2,967,697
122.	Deputy Commissioner, Toba Tek Singh	2017-20	39983	no tender on PPRA, no annual demand uploaded, loss incurred due to hiring of goods at higher rates than purchasing them.	2,947,550
123.	Deputy Commissioner, Khanewal	2017-20	40359	no advertisement of tender on PPRA, itax short ded	2,671,840
124.	Deputy Commissioner Gujrat	2017-20	39797	no annual plan, no tender on PPRA, no cost estimates,	2,669,650
125.	Deputy Commissioner, Toba Tek Singh	2017-20	39979	no tender on PPRA, items hired instead of purchase causing loss, no SE for packing material	2,625,070
126.	Deputy Commissioner, Multan	2019-20	41722	No tender advertised on PPRA website, payments were made without verification of bills	2,468,126
127.	Chief Minister's Office	2019-20	40731	No annual requirement / tender advertised on PPRA website.	2,460,068
128.	Deputy Commissioner, Muzaffargarh PPRA	2017-20	43617	Demand, qty, inspection etc.	2,394,984

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
129.	Deputy Commissioner Officer, Lodhran	2017-20	43539	No tender on PPRA website/print media	2,387,736
130.	Deputy Commissioner, Pakpattan	2017-20	40276	tender was not advertised on PPRA, invalid /unjustified expenditure on purchase of 4 chillers, 1785 kg polythene bags for sale of sugar, no stock entry	2,370,574
131.	Deputy Commissioner Sheikhupura	2019-20	39781	no Annual Planning, No Performance Security, bid evaluation not made as per PPRA, No CPR of Itax, PST	2,367,892
132.	Commissioner Sargodha Division Sargodha	2018-20	39901	no annual plan was made, items not taken in stock, no consumption record, bills/invoices without date	2,279,028
133.	Deputy Commissioner Sargodha	2019-20	39873	No tender on PPRA website, no detail map for installation of cameras, inspection report, higher rates than other districts causing loss to Govt., vochers not passed for payments by the DDO, purchases made from unregistered firms	2,232,000
134.	Deputy Commissioner, Kasur	2017-20	40537	No annual planning uploaded on PPRA website, expenditure split up to avoid tender, no stock entry/consumption account	2,190,012
135.	Deputy Commissioner Chakwal	2017-20	39615	no annual demand/tender uploaded on PPRA, items hired instead of purchase causing loss to Govt., no inspection report by the committee	2,162,394
136.	Deputy Commissioner, Okara	2017-20	43550	No tender on PPRA, no specification was given, no stock entry, no inspection report	2,158,007
137.	Deputy Commissioner, Rawalpindi	2019-20	40468	tender not uploaded on PPRA	2,131,319
138.	Deputy Commissioner Nankana Sahib	2017-20	44633	no annual demand advertised, expenditure split to avoid tender, Payments made without Inspection report, no sealed quotations	2,113,151
139.	Deputy Commissioner, Pakpattan	2017-20	40278	tender was not advertised in newspapers, Quantity of items required neither mentioned in tender nor in bidding	2,012,580

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				documents, no technical evaluation was made	
140.	Principal Secreatary, Governer of the Punjab Lahore	2017-20	46212	expenditure incurred without calling tender,	1,955,692
141.	Deputy Commissioner Bhawalnagar	2017-20	46466	No annual procurement plan /retender advertised on PPRA, no stock entry/consumption account.	1,941,030
142.	Deputy Commissioner Sargodha	2019-20	39874	No tender on PPRA website, inspection report, higher rates than other districts causing loss to Govt., vouchers not passed for payments by the DDO, purchases made from unregistered firms GST Added in the bill	1,928,561
143.	Deputy Commissioner, Muzaffargarh PPRA	2017-20	43621	Without advertisement on PPRA	1,874,202
144.	Deputy Commissioner, Faisalabad	2017-20	43603	Annual procurement /trnder/bid evaluation not uploaded on PPRA, no rate analysis was made	1,867,043
145.	Deputy Commissioner, Multan	2019-20	41724	No tender was advertised on PPRA website, higher rates were charged for refreshment.	1,813,100
146.	Deputy Commissioner, Layyah	2017-20	43660	No tender on PPRA, bills were without number & date, one bill was not available	1,797,512
147.	Deputy Commissioner, Narowal	2017-20	39989	quotations collected by hand, no of cameras and period not mentioned, itax & PST not deposited	1,732,500
148.	Deputy Commissioner, Mandi Bahauddin	2017-20	40481	Tender not advertised in English newspaper, Bidding documents and specifications not uploaded on PPRA, Technical evaluation was not made, bid evaluation was not uploaded on PPRA.	1,729,400
149.	Deputy Commissioner Bahawalpur	2017-20	39808	No Advertisement on PPRA, hiring of vehicle for protocol duty of VVIP unauthorized in the presence of department own vehicles	1,701,700
150.	Deputy Commissioner,	2017-20	43625	tender was advertised but no one offer their biids, contract	1,701,363

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Muzaffargarh			awarded to contractor directly on exorbitant rates than last year without re-tendering. Govt. taxes were included in the quoted rates but charged to Govt. instead of deduction from contractor bills.	
151.	Deputy Commissioner, R.Y.Khan	2017-20	40223	no tender on PPRA website, instead of deduction of PST from payments, it was paid by the Deptt	1,700,987
152.	Director Anti Corruption Bahawalpur	2008-20	45467	no annual planning was uploaded on PPRA website, no stock entry/consumption account was maintained.	1,682,684
153.	Deputy Commissioner, Faisalabad	2017-20	43604	Annual procurement / bid evaluation not uploaded on PPRA,	1,673,280
154.	Deputy Commissioner, Toba Tek Singh	2017-20	39976	no tender on PPRA, no annual demand uploaded, loss incurred due to acceptance of higher rates than lowest bidder	1,662,300
155.	Director Anti Corruption Sargodha	2008-20	45327	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	1,632,800
156.	Deputy Commissioner Chakwal	2017-20	39608	no tender on PPRA website, no inspection report	1,608,610
157.	Deputy Commissioner Gujrat	2017-20	39793	no annual plan, no tender on PPRA, No specification of items, No Stock entry, No PV committee	1,600,000
158.	Deputy Commissioner, Bhakkar	2017-20	40288	no tender advertised through PPRA/print media, no requisition from DPO, PST was not deducted, detail map of installation was not prepared,	1,577,600
159.	Director Anti Corruption Bahawalpur	2008-20	45463	no annual planning was uploaded on PPRA website, no stock entry/consumption account was maintained.	1,564,869
160.	Deputy Commissioner, Toba Tek Singh	2017-20	39980	no annual demand /tender on PPRA, no quantity of tems hired,	1,549,268
161.	Deputy Commissioner, Layyah	2017-20	43674	No tender advertised on PPRA.	1,537,038
162.	Deputy Commissioner, Rawalpindi	2019-20	40466	tender not uploaded on PPRA	1,531,000

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
163.	Director Anti Corruption Sargodha	2008-20	45328	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	1,493,000
164.	Chief Minister's Office	2019-20	40718	no tender on PPRA/press, mostly work was done in May & June	1,491,753
165.	Deputy Commissioner, Layyah	2017-20	43659	No tender on PPRA, Vill was not available, no requisition for repair work.	1,491,493
166.	Deputy Commissioner, Toba Tek Singh	2017-20	39982	no tender on PPRA, no annual demand uploaded, loss incurred due to non purchase of items, no cost estimates, no Physical verification report	1,464,207
167.	Chief Minister's Office	2019-20	40727	No annual requirement uploaded on PPRA, rate analysis not made. Procurements made on higher rates	1,449,915
168.	Deputy Commissioner Officer, Lodhran	2017-20	43541	No tender on PPRA website for for expenditure on judicial lockup	1,414,016
169.	Deputy Commissioner, Attock	2017-20	40395	No annual planning, cheques signed by single signatory, no quotations called	1,329,000
170.	Commissioner Sargodha Division Sargodha	2018-20	39904	no annual plan was made, items not taken in stock, no consumption record, bills/invoices without date	1,309,238
171.	Deputy Commissioner Sargodha	2019-20	39878	No tender on PPRA website, no detail map for instalation of cameras, inspection report, higher rates than other districts causing loss to Govt., vouchers not passed for payments by the DDO	1,288,000
172.	Deputy Commission, Bahawalnagar	2017-20	41765	No tender on PPRA website	1,250,000
173.	Deputy Commissioner Attock	2017-20	40386	No Quotations call letter, no procurement files maintained.	1,236,522
174.	Director Anti Corruption Sargodha	2008-20	45329	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	1,235,600
175.	Deputy Commissioner, Vehari	2017-20	40306	No tender on PPRA, Petty purchases, Income tax short ded	1,213,000
176.	Deputy Commissioner,	2019-20	40465	tender not uploaded on PPRA, expenditure on quotations	1,166,717

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Rawalpindi			resulted in hiring of items at higher rates	
177.	Deputy Commissioner, Layyah	2017-20	43675	No tender advertised, expenditure split to avoid tender, expenditure was misclassified	1,150,752
178.	Director Anti Corruption Sargodha	2008-20	45330	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	1,150,000
179.	Deputy Commissioner DG Khan	2017-20	40441	no tender called for repair of machinery on PPRA, no history sheets prepared, old parts were not taken in dead stock register	1,134,040
180.	Deputy Commissioner, Attock	2017-20	40383	no annual planning, no copies of cheques, no site map prepared, no inspection report	1,129,270
181.	Deputy Commissioner, Mandi Bahauddin	2017-20	40480	no tender on PPRA website,	1,116,000
182.	Deputy Commissioner, Bhakkar	2017-20	40242	No tender was advertised on PPRA, no price reasonability certificate, no inspection certificate before payments, single signatory, no specification of items hired	1,072,440
183.	Deputy Commissioner, Multan	2019-20	41725	No tender was advertised on PPRA website.	1,062,033
184.	Director Anti Corruption Sargodha	2008-20	45325	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	1,060,700
185.	Deputy Commissioner, Mandi Bahauddin	2017-20	40489	no tender on PPRA, some bills were not available, I tax / PST was not deducted	1,036,920
186.	Deputy Commissioner, Vehari	2017-20	40307	No tender on PPRA, charged excess rent	1,032,641
187.	Deputy Commissioner, Pakpattan	2017-20	40277	tender was not advertised on PPRA, bills were not got verified from end users	985,815
188.	Deputy Commissioner, Narowal	2017-20	40000	Quotations collected by hand, no estimates, List/No of participants were not mentioned in work order	967,570
189.	Deputy Commissioner, Attock	2017-20	40393	Cheques were signed by single signatory. Annual planning was not made, No quotations called, no detail map of installation of CCTV cameras prepared, No inspection was made.,	962,037

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
190.	Deputy Commissioner, Toba Tek Singh	2017-20	39984	no tender on PPRA, no annual demand uploaded, loss incurred due hiring of items instead of purchase of items, no cost estimates, no Physical verification report	955,351
191.	Deputy Commissioner, Okara	2017-20	43554	No tender uploaded on PPRA website, No inspection report before payments.	953,160
192.	Deputy Commissioner, Mandi Bahauddin	2017-20	40487	No tender/annual requirement uploaded on PPRA	948,473
193.	Deputy Commissioner, Multan	2019-20	41720	No tender advertised on PPRA website, Income tax was short deducted, PST was added in the bill by unregistered firm instead of deduction in the quoted rates.	941,879
194.	Deputy Commissioner, D.G.Khan	2017-20	40442	Annual requirement /tender not uploaded, No Stock enry	933,414
195.	Deputy Commissioner Sahiwal	2017-20	39834	no annual procurement plan uploaded on PPRA, no tender called, Quotations dateless	931,032
196.	Deputy Commissioner Sargodha	2019-20	39879	no annual plan was made, items not taken in stock, no consumption record, bills/invoices without date	926,421
197.	Deputy Commissioner, D.G.Khan	2017-20	40443	no annual plan / no bid evaluation report uploaded on PPRA website, no tender sale register, No CDR, No comparative statements prepared	919,700
198.	Deputy Commissioner Chiniot	2017-20	39847	no annual plan / no bid evaluation report uploaded on PPRA website	910,200
199.	Deputy Commissioner T.T.Singh	2017-20	39725	no schedule of financial aid distribution, payments made to AC instead direct to the vendor, purchased on higher rates	817,587
200.	Deputy Commissioner, Multan	2019-20	41728	No tender was advertised on PPRA website.	812,696
201.	Deputy Commissioner, Bhakkar	2017-20	40251	No tender was advertised on PPRA, no price reasonability certificate	798,888
202.	Deputy Commissioner Chakwal	2017-20	39611	no annual demand/tender uploaded on PPRA, items hired instead of purchase causing loss	793,800

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				to Govt., no inspection report by the committee	
203.	Deputy Commissioner, Bhakkar	2017-20	40263	No tender was advertised on PPRA, no price reasonability certificate,	792,414
204.	Director Aniti Corruption Faisalabad	2013-20	47012	No tender, annual planning for purchase of printing material	770,175
205.	Director Anti Corruption Sargodha	2008-20	45322	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	763,500
206.	Deputy Commissioner, D.G.Khan	2017-20	40444	Annual requirement /tender not uploaded, No Stock entry	710,576
207.	Deputy Commissioner Officer, Lodhran	2017-20	43542	no tender on PPRA, Excess cameras, walk through gates hired than demanded by DPO	697,500
208.	Deputy Commissioner, Attock	2017-20	40394	Annual plan was not uploaded	686,579
209.	Deputy Commissioner, Nankana Sahib	2017-20	44648	Without advertisement on PPRA	683,573
210.	Deputy Commissioner, Bhakkar	2017-20	40236	No tender was advertised on PPRA, no price reasonability certificate, no quotations were called,	679,885
211.	Director Anti Corruption Sargodha	2008-20	45319	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	637,933
212.	Director Anti Corruption Sargodha	2008-20	45321	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	575,000
213.	Deputy Commissioner, Mandi Bahauddin	2017-20	40493	no tender on PPRA, items procured from unregistered firms, no Stock entry	568,700
214.	Deputy Commissioner Officer, Lodhran	2017-20	43543	no tender on PPRA, 3 vehicles hired for full month as stand by for VVIP visit but no visit was paid	567,000
215.	Director Anti Corruption Sargodha	2008-20	45326	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	561,015
216.	Deputy Commissioner, Mandi Bahauddin	2017-20	40490	no tender on PPRA, items hired from unregistered firms, original bid not available, PST was irregularly charged	560,000
217.	Deputy Commissioner, Rawalpindi	2019-20	40470	Annual requirement not uploaded, item wise rates were called but contract awarded on	558,520

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				lump sum basis resulted in loss	
218.	Deputy Commissioner Gujrat	2017-20	39795	No annual plan, no tender on PPRA, rate awarded on overall work cost instead of item wise lowest rates received	553,640
219.	Deputy Commissioner Gujrat	2017-20	39794	No annual plan, no tender on PPRA, No specification of items, No Stock entry, No PV committee	550,000
220.	Deputy Commissioner, Bhakkar	2017-20	40247	No tender was advertised on PPRA, no price reasonability certificate	549,748
221.	Deputy Commissioner, Pakpattan	2017-20	40280	No tender on PPRA website, 120 participants as per list but catering paid for 250 persons.	530,000
222.	Deputy Commissioner, Bhakkar	2017-20	40243	No tender was advertised on PPRA, no price reasonability certificate,, single signatory, no specifications	525,000
223.	Deputy Commissioner, Mandi Bahauddin	2017-20	40488	No tender on PPRA, expenditure was unauthorized on events at other Districts.	515,499
224.	Deputy Commissioner, Bhakkar	2017-20	40237	No tender was advertised on PPRA, no price reasonability certificate, no quotations were called,	506,764
225.	Deputy Commissioner, Multan	2019-20	41727	No tender was advertised on PPRA website., work was executed on higher rates	505,613
226.	Deputy Commissioner Chiniot	2017-20	39863	No tender called through PPRA, no stock entry	499,825
227.	Director Anti Corruption Sargodha	2008-20	45317	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	491,676
228.	Deputy Commissioner, Mandi Bahauddin	2017-20	40494	no tender on PPRA, items procured from unregistered firms, amounts were not recouped from FD, items were hired on higher rates	461,520
229.	Deputy Commissioner, Gujranwala	2019-20	40057	Annual requirement/tender not advertised on PPRA, No technical evaluation, taxes paid in addition to the rate offered by the formation	438,220
230.	Director Anti Corruption Sargodha	2008-20	45318	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	406,790
231.	Deputy Commissioner,	2017-20	39975	no tender on PPRA, no inspection committee, no stock	400,000

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Toba Tek Singh			entry/consumption account	
232.	Director Anti Corruption Sargodha	2008-20	45324	no annual procurement plan/bid evaluation reports were uploaded on PPRA website	397,900
233.	Deputy Commissioner, Bhakkar	2017-20	40248	No tender was advertised on PPRA, no price reasonability certificate	394,837
234.	Addl Director Aniti Corruption Multan	2008-20	46710	No tender, annual planning for purchase of machinery & equipment	391,326
235.	Deputy Commissioner, Bhakkar	2017-20	40260	No tender was advertised on PPRA, price reasonability certificate not obtained, no quotations called	372,957
236.	Deputy Commissioner, Bhakkar	2017-20	40249	No tender was advertised on PPRA, no price reasonability certificate	348,333
237.	Deputy Commissioner, Toba Tek Singh	2017-20	39974	no tender on PPRA, no annual demand, no Physical verification report, no stock entries	347,170
238.	Deputy Commissioner, Bhakkar	2017-20	40246	No tender was advertised on PPRA, no price reasonability certificate, no supply order	342,481
239.	Deputy Commissioner, Bhakkar	2017-20	40254	No quotations called, No annual planning uploaded on PPRA, no schedule of visit of CM, no Cash book, cheques signed by sinlr signatory	336,927
240.	Director Anti Corruption Sargodha	2008-20	45313	no annual procurement plan uploaded on PPRA website, expenditure split up to avoid tender	312,003
241.	Commissioner Sargodha Division Sargodha	2018-20	39911	no annual plan was made, items not taken in stock, no consumption record, misclassified expenditure	307,610
242.	Deputy Commissioner, Narowal	2017-20	40001	Quotations collected by hand, no estimates, List/No of participants were not mentioned in work order	294,500
243.	Deputy Commissioner, Attock	2017-20	40404	No Annual planning, location/map for installation not available, chques signed by singal signatory, quotation call letter not issued	281,247
244.	Deputy Commissioner Chinit	2017-20	39859	No record of tender process for expenditure incurred during Moharram	281,185
245.	Deputy	2017-20	39754	Tender not advertised through	275,000

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Commissioner Mianwali			PPRA website, quotations were collected by hand, purchase committee did not signed the comparative statements, tax short deducted. CPRs of Itax not obtained	
246.	Deputy Commissioner, Jhang	2017-20	46462	No quotations for tyres, misbranded tyres	258,200
247.	Deputy Commissioner, Gujranwala	2019-20	40058	Annual requirement/tender not advertised on PPRA,	257,742
248.	Deputy Commissioner Attock	2017-20	40373	bills kept below the limit of calling Quotations, stock entry & inspection report not carried out	247,660
249.	Deputy Commissioner, Multan	2019-20	41726	No tender was advertised on PPRA website.	245,700
250.	Deputy Commissioner, Bhakkar	2017-20	40253	Annual plan	234,706
251.	Deputy Commissioner, Bhakkar	2017-20	40261	No tender was advertised on PPRA, price reasonability certificate not obtained, no quotations called	220,955
252.	Deputy Commissioner, Bhakkar	2017-20	40258	No tender was advertised on PPRA, price reasonability certificate not obtained, no quotations called	217,218
253.	Deputy Commissioner, Bhakkar	2017-20	40245	No tender was advertised on PPRA, no price reasonability certificate, no supply order, single signatory	209,473
254.	Addl Director Aniti Corruption Multan	2008-20	46715	No tender, annual planning for purchase of Hood for vehicle	199,000
255.	Deputy commissioner Chiniot	2017-20	46728	No tender, annual planning for procurements, expenditure split to avoid tender	196,000
256.	Deputy Commissioner, Bhakkar	2017-20	40235	No tender was advertised on PPRA, no price reasonability certificate, no quotations were called,	162,811
257.	Commissioner Gujranwala	2018-20	39966	Purchase of tyres, misbranded tyres	149,184
258.	Deputy Commissioner, Bhakkar	2017-20	40255	No Annual planning made, direct purchase from local supplier, No APR, cheques issued by single signatory	148,590

Sr. No.	Name of formations	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
259.	Deputy Commissioner, Attock	2017-20	40407	chques signed by singal signatory, No approval for advance drawl, quotation call letter not issued, attendance sheet not maintained.	144,921
260.	Deputy Commissioner, Narowal	2017-20	39990	quotations collected by hand, no of cameras and price not mentioned, itax & PST not deposited, APRs not obtained	126,000
261.	Deputy Commissioner, Bhakkar	2017-20	40238	No tender was advertised on PPRA, no price reasonability certificate, no quotations were called,	101,597
262.	Deputy commissioner Lahore	2019-20	47001	No tender, annual planning for procurements, expenditure split to avoid tender	0
Total					**2,200,998,010**

Annexure-39 (Audit Para No. 20.4.8)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs)
1.	Deputy Commissioner Layyah	2017-20	43648	Unlawful addition of PST by service provider in bill	6,658,047
2.	Deputy Commissioner Kasur	2017-20	40521	Non deduction PST	5,194,820
3.	Deputy Commissioner Nankana Sahib	2017-20	44643	Instead of deduction of PST from unregistered person PST was added by the Deptt in quoted rates and then deducted	4,864,797
4.	Deputy Commissioner Hafizabad	2017-20	43570	Non deduction of PST on services	4,553,965
5.	Deputy Commissioner Gujranala	2019-20	40036	Non deduction PST	3,936,408
6.	Deputy Commissioner Pakpattan	2017-20	40275	Non deduction of income tax	3,756,498
7.	Deputy Commissioner Gujranwala	2019-20	40037	Non deduction of GST	3,568,703
8.	Deputy Commissioner RY Khan	2017-20	40231	Non verification/ filling of GST/PST returns	3,405,499
9.	Deputy Commissioner TT Singh	2017-20	39972	Non deduction of income tax	2,860,460
10.	Deputy Commissioner Bahawalnagar	2017-20	41766	Non deduction of Income Tax	2,728,927
11.	Deputy Commissioner MB Din	2017-20	40498	Non deduction of income tax	2,387,053
12.	Deputy Commissioner Lahore	2019-20	40328	Non deduction of Income Tax	2,122,878
13.	Deputy Commissioner B.Pur	2017-20	41774	Non verification/ filling of GST/PST returns	2,065,446
14.	Deputy Commissioner Khanewal	2017-20	40355	Non verification/ filling of GST/PST returns	1,951,595
15.	Deputy Commissioner Layyah	2017-20	43650	Unlawful addition of income tax by service provider in bill	1,868,002
16.	Deputy Commissioner Nankana Sahib	2017-20	44639	Instead of deduction of PST from unregistered person PST was added by the Deptt in quoted rates and then deducted	1,650,174
17.	Deputy Commissioner Sialkot	2017-20	40540	Non deduction PST	1,641,224
18.	Deputy Commissioner Nankana Sahib	2017-20	44647	Non deduction of Income Tax	1,531,556
19.	Deputy Commissioner Sargodha	2019-20	39876	Less deduction of Income Tax	1,529,620
20.	Director Anti Corruption Bahawalpur	2008-20	45443	Non deduction PST	1,295,612
21.	Commissioner Faisalabad Division,	2018-20	41740	Less ded of PST	1,129,439

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs)
	Faisalabad				
22.	Deputy Commissioner Kasur	2017-20	40522	Non deduction of income tax / PST	1,091,804
23.	Deputy Commissioner M.B.Din	2017-20	40474	Non deduction of PST	1,053,948
24.	Deputy Commissioner Attock	2017-20	40401	Excess payment of PST	1,027,280
25.	Deputy Commissioner Narowal	2017-20	39995	Non deduction PST	982,656
26.	Deputy Commissioner Jehlum	2017-20	39716	Non deduction PST	971,301
27.	Deputy Commissioner R Y Khan	2017-20	40216	Non deduction PST	883,945
28.	Deputy Commissioner Hafizabad	2017-20	43574	Non deduction of Income Tax	882,567
29.	Deputy Commissioner Layyah	2017-20	43662	Less deduction of Income Tax	852,540
30.	Deputy Commissioner TT Singh	2017-20	39970	Non deduction of Advance tax	655,500
31.	Deputy Commissioner Narowal	2017-20	39994	Non deduction of income tax	614,160
32.	Commissioner Faisalabad Division	2018-20	41742	Non deduction of Advance tax	611,250
33.	Director Anti Corruption Sargodha	2008-20	45299	Non deduction PST	595,881
34.	Commissioner Faisalabad Division	2018-20	41743	Non deduction of income tax	581,932
35.	Deputy Commissioner Sheikhupura	2019-20	39782	Overpayment on hiring of security services	533,871
36.	Addl: Director Anti-Corruption, Multan	2008-20	46713	Non verification/ filling of GST/PST returns	518,728
37.	Deputy Commissioner Faisalabad	2017-20	43610	Non deduction of Income Tax	439,984
38.	Deputy Commissioner Kasur	2017-20	40530	Non deduction PST	409,699
39.	Deputy Commissioner Nankana Sahib	2017-20	44634	Non recovery of PST	371,982
40.	Deputy Commissioner Nankana Sahib	2017-20	44644	Non recovery of PST	371,232
41.	Deputy Commissioner Bahawalnagar	2017-20	41768	Non deduction of PST	368,138
42.	Deputy Commissioner Kasur	2017-20	40526	Non deduction of income tax	342,628
43.	Deputy Commissioner Bahawalnagar	2017-20	41769	Non deduction of 1/5th GST	326,494
44.	Deputy Commissioner Layyah	2017-20	43669	Non deduction of Income Tax	324,692
45.	Deputy Commissioner	2017-20	39696	Non deduction of PST	318,852

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs)
	Chiniot				
46.	Deputy Commissioner Okara	2017-20	43552	Non deduction of Income Tax	316,500
47.	DG Anti-corruption Pb, Lahore	2017-20	43563	Non verification/ filling of GST/PST returns	316,136
48.	Deputy Commissioner Faisalabad	2017-20	43612	Non deduction of PST on services	279,858
49.	Director Anti Corruption Bahawalpur	2008-20	45447	Less deduction of Income Tax	273,733
50.	Deputy Commissioner Faisalabad	2017-20	43616	Non deduction of Stamp Duty	247,946
51.	Deputy Commissioner Faisalabad	2017-20	43614	Non deduction of Stamp Duty	247,946
52.	Commissioner Sargodha Division, Sargodha	2019-20	39913	Instead of deduction of PST from unregistered person PST was added by the Deptt in quoted rates and then deducted	243,784
53.	Deputy Commissioner Khushab	2017-20	39772	Non deduction of income tax	241,159
54.	Deputy Commissioner Bahawalnagar	2017-20	41773	Less deducting of income tax and Sales Tax on dietary	227,652
55.	Commissioner Gujranwala	2019-20	39964	Non deduction PST on Repair of transport	215,067
56.	Commissioner Sargodha Division	2018-20	39915	Less deduction of Income tax	209,815
57.	Deputy Commissioner Kasur	2017-20	40532	Non deduction PST	205,762
58.	Deputy Commissioner Sahial	2017-20	39837	Non deduction of Income Tax on honoraria	205,568
59.	Deputy Commissioner Jehlum	2017-20	39767	Non deduction PST	203,425
60.	Deputy Commissioner Sheikhupura	2019-20	39789	Non deduction of PST	177,329
61.	Director Anti Corruption Sargodha	2008-20	45302	Non deduction of Income Tax	176,643
62.	Deputy Commissioner Sialkot	2017-20	40551	Non deduction PST	171,950
63.	Deputy Commissioner Nankana Sahib	2017-20	44627	Non deduction of income tax	171,292
64.	DG Anti-corruption Pb, Lahore	2017-20	47297	Less deduction of Income Tax	165,372
65.	Deputy Commissioner Mianwali	2017-20	39757	Non deduction of Advance tax on auction	164,505
66.	Deputy Commissioner Muzaffargarh	2017-20	43627	Less deduction of Income Tax	161,531
67.	Principal Secretary to Governor of the	2017-20	46214	Less Deduction of Income Tax	155,134

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs)
	Punjab Lahore				
68.	Deputy Commissioner Bahawalnagar	2017-20	41767	Less deduction of Income tax	152,095
69.	Deputy Commissioner Rawalpindi	2019-20	40471	PST on Repair not deducted	134,586
70.	Deputy Commissioner Nankana Sahib	2017-20	44628	Non recovery of PST	132,054
71.	Director Anti Corruption Bahawalpur	2008-20	45441	Non deduction of Income Tax	129,600
72.	Deputy Commissioner Chiniot	2017-20	39862	Non deduction PST	115,405
73.	Deputy Commissioner Vehari	2017-20	40298	Non deduction of income tax	108,000
74.	DG Anti-corruption Pb, Lahore	2017-20	47294	Less deduction of PST	106,999
75.	Addl: Director Anti-Corruption, Multan	2008-20	46716	Non verification/ filling of GST/PST returns	104,893
76.	Deputy Commissioner Nankana Sahib	2017-20	44646	Non deduction of Stamp Duty	101,659
77.	Deputy Commissioner RY Khan	2017-20	40232	Non verification/ filling of GST/PST returns	96,945
78.	Deputy Commissioner Sialkot	2017-20	40564	Advance tax recovery	96,500
79.	DG Anti-corruption Pb, Lahore	2017-20	47295	Non deduction of PST/ income tax	76,627
80.	Commissioner Gujranwala	2019-20	40065	Non deduction of PST	57,383
81.	Deputy Commissioner Rajanpur	2016-20	46985	Non deduction of PST	34,500
82.	DG, Protocol Lahore	2019-20	46978	Professional tax	30,000
83.	Deputy Commissioner Mianwali	2017-20	46766	Non deduction of GST	17,064
Total					**82,104,204**

Annexure-40 (Audit para No. 20.4.10)

Sr. No.	Name of formations	Period of audit	PDP No.	Amount (Rs.)
1	Deputy Commissioner, R.Y. Khan	2017-20	40230	15,660,277
2	Deputy Commissioner, Khanewal	2017-20	40360	12,338,547
3	Deputy Commissioner, Narowal	2017-20	40017	9,110,693
4	Deputy commissioner Gujrat	2017-20	46696	9,000,000
5	Deputy Commissioner Jhelum	2017-20	39766	6,958,134
6	Deputy Commissioner, Muzaffargarh	2017-20	43626	5,971,946
7	Deputy Commissioner, Sialkot	2017-20	40562	5,851,351
8	Director Anti Corruption Bahawalpur	2008-20	45457	4,923,731
9	Deputy Commissioner, Pakpattan	2017-20	40282	4,422,914
10	D.G. Anti-Corruption, Punjab, Lahore	2017-20	41777	3,902,277
11	Deputy Commissioner, MandiBahauddin	2017-20	40499	3,871,870
12	Deputy Commissioner, Sialkot	2017-20	40563	3,745,939
13	Deputy Commissioner, Narowal	2017-20	39996	3,400,000
14	Director Anti Corruption Sargodha	2008-20	45298	3,168,770
15	Deputy Commissioner Nankana Sahib	2017-20	44632	3,077,049
16	Director Anti Corruption Sargodha	2008-20	45311	2,923,118
17	Deputy Commissioner Sheikhupura	2019-20	39786	2,845,401
18	Chief Minister's Office	2019-20	40729	2,772,610
19	Deputy Commissioner, Rajanpur	2016-20	40456	2,375,505
20	Deputy Commissioner Mianwali	2017-20	39753	2,367,892
21	Deputy Commissioner, Narowal	2017-20	40014	1,911,675
22	Director Anti Corruption Bahawalpur	2008-20	45460	1,820,517
23	Director Anti Corruption Sargodha	2008-20	45315	1,636,729
24	Deputy Commissioner Nankana Sahib	2017-20	44630	1,617,195
25	Deputy Commissioner Chiniot	2017-20	39849	1,540,357
26	Deputy Commissioner, Sialkot	2017-20	40561	1,370,803
27	Deputy Commissioner Nankana Sahib	2017-20	44629	1,319,924
28	Director Anti Corruption Sargodha	2008-20	45316	1,245,089
29	Deputy Commissioner, Narowal	2017-20	40015	1,152,000
30	Deputy Commissioner Nankana Sahib	2017-20	44631	1,147,509
31	Deputy Commissioner, Attock	2017-20	40385	1,135,381
32	Deputy Commissioner, Attock	2017-20	40375	992,368
33	Deputy Commissioner, Rawalpindi	2019-20	40467	985,925
34	Deputy Commissioner Sheikhupura	2019-20	39780	918,523
35	Director Anti Corruption Sargodha	2008-20	45312	873,185
36	Director Anti Corruption Sargodha	2008-20	45314	815,462
37	Deputy Commissioner, Attock	2017-20	40391	814,010
38	Deputy Commissioner, Attock	2017-20	40390	641,583
39	Chief Minister's Office	2019-20	40720	572,860
40	Deputy Commissioner, Gujranwala	2019-20	40063	560,530
41	Deputy Commissioner, Attock	2017-20	40387	549,050
42	Commissioner, D.G.Khan Division D.G. Khan	2019-20	40175	497,917
43	Deputy Commissioner, Attock	2017-20	40389	477,922
44	Deputy Commissioner Chakwal	2017-20	39613	452,563
45	Deputy Commissioner, Attock	2017-20	40396	429,978
46	Deputy Commissioner Chiniot	2017-20	39858	426,962
47	Deputy Commissioner, Attock	2017-20	40380	384,999

Sr. No.	Name of formations	Period of audit	PDP No.	Amount (Rs.)
48	Commissioner Office, Bahawalpur	2018-20	40512	371,506
49	Deputy Commissioner, Attock	2017-20	40381	371,095
50	Deputy Commissioner Gujrat	2017-20	39796	365,945
51	Deputy commissioner Rajanpur	2016-20	46984	306,072
52	Deputy Commissioner, Attock	2017-20	40377	299,638
53	Deputy Commissioner, Sialkot	2017-20	40571	256,500
54	Director Anti Corruption Establishment Sargodha	2008-20	46924	254,928
55	Deputy Commissioner, Attock	2017-20	40388	249,754
56	Chief Pilot, VIP Flights (Fix Wing),	2019-20	44668	246,951
57	Deputy Commissioner, Attock	2017-20	40379	241,026
58	Chief Pilot, Aviation Flights (Rotary Wing),	2018-20	40867	229,260
59	Deputy Commissioner, Attock	2017-20	40374	218,241
60	Regional Director Anti-corruption Establishment, D.G.Khan	2010-20	40852	214,396
61	Deputy Commissioner, Attock	2017-20	40376	199,851
62	Commissioner Lahore	2019-20	45415	133,204
Total				**138,937,407**

Annexure-41 (Audit Para No. 20.4.11)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Deputy Commissioner, Khanewal	2017-20	40350	4,079,000
2	Deputy Commissioner, Vehari	2017-20	40313	1,971,364
3	Deputy Commissioner, Faisalabad	2017-20	43606	1,270,228
4	Deputy Commissioner, Vehari	2017-20	40308	1,232,850
5	Deputy Commissioner, Attock	2017-20	40392	484,427
6	Deputy Commissioner, Bhakkar	2017-20	40239	438,382
7	Deputy Commissioner, Bhakkar	2017-20	40250	438,382
8	Deputy Commissioner, Sargodha	2019-20	39883	435,051
9	Commissioner Sargodha Division	2018-20	39910	396,626
10	Deputy Commissioner, Attock	2017-20	40378	372,085
11	Deputy Commissioner, Muzaffargarh	2017-20	43634	367,105
12	Deputy Commissioner, R.Y Khan	2017-20	40228	351,709
13	Deputy Commissioner, Kasur	2017-20	40531	351,709
14	Deputy Commissioner, Bhakkar	2017-20	40241	345,779
15	Deputy Commissioner, Bhakkar	2017-20	40262	321,917
16	Deputy Commissioner, Attock	2017-20	40397	278,948
Total				**13,135,562**

Annexure-42 (Audit Para No. 21.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1.	Secretary SH & ME Department	2019-20	43240	Vouched A/c	35,173,233,000
2.	Pakistan Kidney & Liver Institute and RC, LHR.	2018-20	46168	Vouched a/c	5,742,952,810
3.	D.G. Khan Medical College & Allied Institutions, D.G. Khan	2018-20	44355	Vouhed a/c	1,500,000,000
4.	Pakistan Kidney & Liver Institute and RC, LHR.	2018-20	46170	HPTP	875,291,685
5.	Pakistan Kidney & Liver Institute and RC, LHR.	2018-20	46171	Procurment of drug items	812,996,972
6.	Punjab Institute Cardiology. Lahore	2019-20	44896	annual planning, tending process, bid evaluation report publication	767,302,358
7.	Mayo Hospital Lahore.	2019-20	42809	Non Production of appointment record	665,619,638
8.	Director, Institute of Blood Transfusion Services Punjab, Lahore	2018-20	41703	NPR of Tyab Erdogan Trust	639,450,000
9.	UHS, LHR.	2018-20	42225	Share received from affiliated medical colleges	590,324,035
10.	Secretary, SHC&ME Department	2019-20	43230	vouched account, selection criteria of NGO	482,900,000
11.	Children Hos. & Inst. of Child Health Multan	2019-20	43960	Procurement expense	389,556,000
12.	Secretary SHC & ME Department	2019-20	43416	Ctract files	242,768,268
13.	PIC, LHR.	2019-20	44858	Purchase of heart voloves	181,396,265
14.	SIMS/Services Hospital, Lahore	2019-20	46898	non production of record of amount drawn from PLA	173,605,000
15.	Secretary SH & ME Department	2019-20	43248	Donated items	100,070,000
16.	Govt. General Hospital Ghulam Muhammadad FSD	2019-20	45688	annual planning, tending process, bid evaluation report publication	82,990,177
17.	Pakistan Kidney and Liver Institute and RC, LHR.	2018-20	46177	Trust A/c	78,064,787
18.	Secretary SHC & ME Department	2019-20	43404	Vouched a/c	48,462,636
19.	Specialized Healthcare & Medical Education Department	2018-20	45109	Vouched A/c of security services	45,253,561
20.	Director, Institute of Blood Transfusion Services Punjab, Lahore	2018-20	41707	Vouched A/C	39,329,253
21.	SIMS, LHR.	2019-20	44831	Vouched a/c	38,307,000
22.	M. S DHQ Teaching Hospital, Sargodha	2018-20	46266	Medicine issued to end user	34,052,121
23.	Govt. Said Mitha Teaching Hospital,	2018-20	42205	Arrear of pay &	32,493,976

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
	Lahore.			allowances	
24.	SIMS, LHR.	2019-20	44822	Appointment Vouched a/c	29,768,659
25.	Secretary SH & ME Department	2018-20	46014	Civil works	26,831,000
26.	PIC, LHR.	2019-20	44894	Vouched a/c	14,326,000
27.	Punjab Healthcare Commission, Lahore	2019-20	47033	unjustified expenditure on Boarding & Logging without supporting record	14,016,079
28.	Specialized Healthcare & Medical Education Department	2019-20	44850	M & R	13,640,000
29.	RWP Medical University & Allied Hospitals, RWP	2018-20	43349	inquiry reports	11,395,000
30.	Specialized Healthcare & Medical Education	2019-20	44833	Vouched a/c	11,112,500
31.	Children Hospital, Faisalabad	2014-20	45807	inspection report	10,501,174
32.	SIMS, LHR.	2019-20	44821	NPR payment made repair & maintain	10,385,265
33.	UHS, LHR.	2018-20	42243	Consumption record	8,945,404
34.	PIC, LHR.	2019-20	44868	Vouched a/c	8,741,875
35.	Govt. Sardar Begum Teaching Hospital, Silakot	2018-20	39516	Expenditure record	7,634,599
36.	Secretary SH & ME Department	2019-20	42903	NPR of repair expenditure	7,436,000
37.	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46011	Expenditure under head other	6,132,280
38.	S.M. Hussain Govt. T.B. Sanatorium Sami Murree	2018-20	45999	Bid security and CDR	4,550,981
39.	S.M Hussain Govt. T.B Sanatorium Samli, Murree	2018-20	45990	Security company license from ministry of interior , APR, roaster, security clearance of staff	3,688,371
40.	Allama Iqbal Memorial Hospital, Sialkot	2018-20	46868	irregular/doubtful consumption under head A03902	3,119,655
41.	KotKhwaja Saeed Teaching Hospital	2019-20	43449	Vouched a/c	3,046,600
42.	Govt. Mozang Teaching Hospital, LHR	2019-20	45008	Expenditure under head electricity	2,677,000
43.	M.S. Secretary SH & ME Department	2018-20	46015	Other expense	2,349,987
44.	Punjab Dental Hospital, Lahore	2018-20	42861	Non accountal of store articles	2,318,218
45.	Ch, Pervaiz Elahi Institute of Cardiology, Multan	2018-20	44148	Report of Charted accountant	2,130,505
46.	SH & ME Department	2019-20	42722	Income earned	2,000,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
				from cafeteria	
47.	Rawalpindi Medical University & Allied Hospitals, RWP.	2018-20	43266	Payment of encashment	1,903,080
48.	Allama Iqbal Memorial Hospital, Sialkot	2018-20	46869	non record available regarding reimbursement of medical bill	1,520,918
49.	Children Hospital, Faisalabad	2014-20	45782	utilization report	1,271,112
50.	KEMU, LHR.	2019-20	42293	Cash & kind received from donnors	300,000
51.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46830	irregular expenditure on account of international travelling Grant out of HEC Budget	280,000
52.	KEMU, LHR.	2019-20	45075	Personal files of PG	0
53.	Specialized Healthcare & Medical Education	2019-20	44849	Appointment	0
54.	Nishter Medical University & Allied Institutions, Multan	2019-20	46079	Service/ un-serviceable machinery	0
55.	Nishter Medical University & Allied Institutions, Multan	2019-20	46080	Stock & Expense	0
56.	Nishter Medical University & Allied Institutions, Multan	2019-20	46084	Stock & Expense	0
57.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	44531	Grant in aid by DHQ to teaching hospital	0
58.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43502	NPR of various items.	0
59.	Govt. Sardar Begum Teaching Hospital, Sialkot	2018-29	39527	fixed asset register	0
60.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43485	record regarding installation, handing over of lifts and history sheets	0
61.	Children Hospital & Institute of Child Health, Multan	2019-20	43987	cash receipt register and allied record of almoner	0
62.	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45101	lease agreement and payment record of ATM machine and post office	0
63.	Vice Chancellor, FJMC & Allied	2019-20	46626	patients charts	0

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
	Hospitals, Lahore				
64.	Vice Chancellor, FJMC & Allied Hospitals, Lahore	2019-20	46635	fixed asset register	0
65.	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	46643	fixed asset register	0
66.	DG Khan Medical College & Allied Institutions, DG Khan	2018-20	46623	fixed asset register	0
67.	DG Khan Medical College & Allied Institutions, DG Khan	2018-20	46622	gate pass register	0
68.	Mayo Hospital, Lahore	2019-20	46914	schedule of payment not obtained /prdduced	0
69.	D.G Khan Hospital	2019-20	44377	Non provision of complete record of recruitment process	0
70.	Nishtar Medical University, Multan	2019-20	46844	non prdocution of record	0
71.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46793	Non production of Gate register	0
72.	LGH, Lahore	2019-20	43415	Non-Submission of PC-IV	0
73.	Lady Willington Hospital, Lahore	2018-20	44764	Non production of vouched accounts	0
74.	Children Hospital Lahore	2019-20	47628	Doubtful consumption of Lab Tests, X-ray, CT Scan and MRI due to record not produced.	0
75.	RWP Medical University & Allied Hospitals, RWPMS DHQ Hospital, Rawalpindi	2018-20	43188	Irregular/unauthorized purchase of l.p medicines disposables without consumption record	846,565,007
76.	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43437	Non Production of Record under Civil Works	2,073,000
77.	Wazirabad Institute of Cardiology, Wazirabad	2019-20	44681	Non production of log books	0
78.	CPEIC Multan	2018-20	44139	non transparent payment of NPA	25,601,685
Total					**49,822,681,496**

Annexure-43 (Audit Para No. 21.4.4)

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	2018-20	46169	Irregular Payments Of Salaries To PKLI Staff Without Approval Of Salaries, HR Staffing Plan And HR Manual From Government Of Punjab Rs.	4,005,153,098
2	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43270	Irregular expenditure on payments of stipend without financial sanction/attendance from the concerned H.O.Ds	591,830,640
3	Rawalpindi medical college &Allied institution, Rawalpindi	2018-20	43352	Irregular expenditure on payments of stipend without financial sanction/attendance from the concerned H.O.Ds	528,245,438
4	Punjab Healthcare Commission, Lahore	2019-20	47035	Irregular fixation of salary of Commission employees by the Board	370,143,643
5	Sahiwal Medical Colleg	2018-20	44511	Irregular Payment of Scholarship/Stipend to Postgraduate (P.G.) Trainee (A06102)	357,376,012
6	PIC Lhr	2019-20	44879	Irregular payment of Stipend to Post Graduate Trainees	273,399,896
7	Punjab Dental Hospital, Lahore	2018-20	42853	Irregular drawl of manual bill for the payment of stipends to house surgeons and FCPS -II trainees	245,256,781
8	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43370	Irregular expenditure on payments of stipend without financial sanction/attendance from the concerned H.O.Ds	220,569,630
9	Lady Willington Hospital	2018-20	44760	Irregular/doubtful payment to PG Trainees, HOs and Nurse Midwives students	198,817,891
10	Jinnah Hospital	2019-20	43499	Unauthorized/irregular distribution of hospital share	175,151,972
11	Children Hospital , Lahore	2018-20	44807	Irregular drawl of Adjustments/Arrears of pay bills Recovery thereof	96,189,293
12	Jinnah Hospital	2019-20	43489	Irregular/doubtful payment of Arrears to Govt. employees	39,965,146
13	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43278	Ua-authorized payment of teaching allowance	27,128,298
14	Gujranwala Medical	2019-20	42735	Ua-authorized payment of teaching allowance	21,825,918

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	College& Allied Hospital, Gujranwala				
15	RWP Medical University &Allied Hospitals, RWP	2018-20	43342	Irregular payment of encashment of LPR	19,689,397
16	D.G Khan Hospital	2019-20	44363	Unauthorized payment of Teaching Allowances for recovery thereof	15,338,567
17	Mian Nawaz Sharif Hospital, Lahore	2019-20	39501	Irregular Payment Of Stipend to PG Trainees	14,175,913
18	Children Hospital Lahore	2019-20	47613	Irregular payment of teaching allowance	13,904,112
19	Lady Walingdon Hospital Lahore	2019-20	47603	Un-authentic payment of leave encashment	13,901,278
20	FJMU & Allied Hospitals, Lahore	2019-20	42325	Unauthorized payment of Teaching Allowances	13,566,186
21	Children Hospital Faisalabad	2019-20	45848	Irregular disbursement of share	*9,872,217*
22	Sahiwal Medical Colleg	2018-20	44525	Irregular payment of Teaching Allowances	9,416,761
23	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43175	Unlawful expenditure on pay and allowances from stipend	8,174,508
24	Munshi DHQ Lhr	2019-20	45558	Irregular Payment of Scholarship/ Stipend to Postgraduate (P.G.) Trainees for Rs 7,723,313	7,723,313
25	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43176	Irregular payment of stipend to private college students	5,914,790
26	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43368	Irregular payment of encashment of LPR	5,157,960
27	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2018-20	44144	Un-Authorized Shifting of Headquarter - Rs.4,138,728	4,138,728
28	Rawalpindi medical college & Allied	2018-20	43292	Irregular expenditure on payments of stipend without financial sanction	4,000,841

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	institution, Rawalpindi				
29	King Edward Medical University	2018-20	42316	Unauthorized payment of Financial Assistant	3,400,000
30	Lady Willington Hospital	2018-20	44775	Irregular payment of salaries to the personnel without mandatory qualification and service documents	2,355,918
31	Sahiwal Medical Colleg	2018-20	44522	Irregular payment of Anesthesia Allowance	2,033,692
32	PIC Lhr	2019-20	47228	Irregular expenditure made without obtaining sanctions to incur the expenditure	1,872,360
33	Allied Hospital Fsd	2019-20	45776	Irregular drawl of Adjustments / Arrears of pay bills Recovery thereof	1,702,068
34	Services Hospital, Lahore	2019-20	44855	Irregular drawl of salaries due to irregular promotion	1,355,316
35	Children Hospital Faisalabad	2019-20	45842	Irregular payment of share out of income	1,011,417
36	Children Hospital, Faisalabad	2014-20	45824	irregular disbursement of share	974,196
37	Sahiwal Medical Colleg	2018-20	44527	Unauthorized Payment of Pay & Allowances	384,108
38	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42734	Un-justified expenditure on conveyance charges out of college receipt	155,000
39	MC and Allied Institutions, Faisalabad	2019-20	45737	Non-reconciliation of sanction strength/vacancy position of staff with payroll	0
40	Punjab Healthcare Commission, Lahore	2019-20	47031	Unjustified payment of remuneration to Commissioners/Board members	0
41	Children Hospital Lahore	2019-20	47629	Variation of sanctioned strength between hospital and Finance Department of posts	0
Total					**7,311,272,302**

Annexure-44 (Audit Para No. 21.4.5)

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	2018-20	46207	Irregular Appointment	286,192,122
2	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46206	Irregular/doubtful appointment process	253,733,520
3	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46172	Irregular appointment of in various cadres of post (HPTP)	253,361,520
4	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46173	Irregular Appointment of Different key Posts	222,202,373
5	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46174	Irregular Hiring of employees more than 60 years of age	177,544,560
6	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46175	Irregular appointment of Doctors	165,600,000
7	Jinnah Hospital	2019-20	43478	Irregular re-appointment of MO/WMO/Senior Registrar on Adhoc basis causing irregular expenditure	113,140,056
8	Children Hospital Faisalabad	2019-20	45850	Irregular expenditure of pay &allowances on adhoc employees	104,394,636
9	Allied Hospital Fsd	2019-20	45718	Irregular re-appointment of MO/WMO/Senior Registrar on Adhoc basis	85,571,304
10	PKLI and Research Center, Lahore	2018-20	46176	Unjustified appointment of engineering staff without assigning work	81,624,420
11	Shahdara Hospital	2019-20	45865	Irregular re-appointment of MO/WMO/SR on adhoc basis	73,300,908
12	Allied Hospital Fsd	2019-20	45775	Irregular re-appointment of Professor / Assistant Professors on Adhoc basis	57,943,044
13	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46364	Irregular re-appointment of assistant professors, registrar / mo on adhoc basis	56,944,536
14	Lady Willington Hospital	2018-20	44759	Irregular appointments of doctors on adhoc basis	56,420,881
15	Jinnah Hospital	2019-20	43477	Serious irregularities in appointment of Medical Officers on adhoc basis causing violation of	36,880,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				merit and loss there of	
16	Children Hospital Faisalabad	2019-20	45830	Irregular expenditure of pay & allowances on adhoc employees	20,909,253
17	FMU Faisalabad	2019-20	47649	Irregular appointments without advertisement Rs.18918612/-	18,918,612
18	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46184	Loss to PKLI&RC due to overstaffing of Nurses	15,832,000
19	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46186	Unjustified Appointments of FNSD staff before Starting of Food Department of hospital	14,904,000
20	Children Hospital, Faisalabad	2014-20	45808	Irregular expenditure of pay & allowances on adhoc employees	12,579,000
21	Punjab Healthcare Commission, Lahore	2019-20	47040	Unjustified payments to legal dvisors/consultants	9,556,855
22	Mian Nawaz Sharif Hospital, Lahore	2019-20	39480	Irregular appointments on adhoc basis and recovery of overpayment	9,422,825
23	Allied Hospital Fsd	2019-20	45748	Irregular re-appointment of MO/WMO/Senior Registrar on Adhoc basic	9,233,800
24	Blood Transfusion Lhr	2019-20	41712	Illegal and Unauthorized Payment of Salary to the Retired Doctor	7,454,422
25	Pak Italian Burn Centre Multan	2019-20	44691	Irregular appointments/ re-appointment on adhoc basis	7,279,956
26	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46371	Irregular recruitment of employees after retirements Rs. 5203476	5,203,476
27	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46192	Irregular appointment of Manager Internal Audit - Rs. 4,800,000	4,800,000
28	QMC B.pur	2019-20	45949	Irregular re-employment Rs.4,635,552 /-	4,635,552
29	Blood Transfusion Lhr	2019-20	41713	Irregular appointment of contract employees amount involved Rs. 2,641,680	2,641,680
30	Children Hospital Faisalabad	2019-20	45821	Irregular recruitment of contingent paid staff Rs.1,940,000	1,940,000
31	Nishtar Hospital Multan	2019-20	46049	Irregular re-employment Rs.580,344/-	580,344
32	Children Hospital Faisalabad	2014-20	47660	Appointments of	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				Gazetted staff	
33	Lady Aitcheson Hospital, Lahore	2019-20	44171	Irregular appointment of Doctors &Nurses on Adhoc basis	0
34	Sahiwal Medical Colleg	2018-20	44514	Unauthorized granting of charge of Principal of General Nursing School which was not exist in the SNE's	0
35	Sahiwal Medical Colleg	2018-20	44515	Unauthorized posting as Head Nurse by Secretary Health at School of Nursing, Sahiwal while such post was not exist in the SNE's	0
36	Sahiwal Medical Colleg	2018-20	44519	Unauthorized granting of charge of Admin Officer of BPS-17 post to the officer of BPS-20	0
37	Services Hospital, Lahore	2019-20	44854	Irregular regularization of daily wages staff and unauthorized Adjustment of work charge daily wages staff to higher cader posts. Recovery therof	0
38	FJMU & Allied Hospitals, Lahore	2019-20	42321	Irregular appointments on Ad-hoc basis without advertisement	0
39	D.G. Khan Hospital	2018-20	44365	Unauthorized reversion to Charge Nurse (BPS-16) posts after Selection and Joining as Head Nurse (BPS-17) on Ad-hoc basis without obtaining lien orders from Secretary Health, S	0
Total					**2,170,745,655**

Annexure-45 (Audit Para No. 21.4.6)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	King Edward Medical University, Lahore	2018-20	42305	Unauthorized payment of special allowance and other incentives without the approval of the senate	147,787,536
2.	Sheikh Zayed RYK	2019-20	45107	Unauthorized payment of NPA to doctors who were in receipt of share money, and unauthorized payment of share money to DHO Rahim Yar Khan	71,930,880
3.	Children Hospital Lahore	2019-20	47612	Payment of SEMS allowance beyond the sanctioned strength	71,163,816
4.	QMC B.pur	2019-20	45929	Unauthorized Payment of 50% SEMS Allowance	52,177,604
5.	Sheikh Zayed RYK	2019-20	45118	Irregular payment of SEMS allowance on current basic pay as well as payment to those staff who were not appointed on SEMS posts	50,496,672
6.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39476	Unauthorized payment of SEMS Allowance	42,277,104
7.	Nishtar Hospital Multan	2019-20	46035	Non recovery of hostel room rent, utility charges and air conditioner charges from doctors residing in hostel	24,809,832
8.	Nishtar Hospital Multan	2019-20	46083	No recovery of outstanding dues/fee from MMBS students	24,614,290
9.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46787	unjustified payment of NPA to adhoc employee	21,046,872
10.	Jinnah Hospital	2019-20	42888	Overpayment of Qualification Allowance	18,900,000
11.	Mian Munshi (DHQ-1) Hospital Lahore	2018-20	47594	Irregular drawl of Non Practicing Allowance (NPA)	17,218,952
12.	D.G Khan Hospital	2019-20	44373	Unauthorized payment of Non Practicing Allowance (NPA) to Doctors who are receiving Share Money in violation of prescribed Government instructions	15,999,599
13.	Services Hospital, Lahore	2019-20	44853	Non recovery of hostel room rent, utility charges and air conditioner charges from doctors residing in hostel	14,738,300
14.	QMC B.pur	2019-20	45941	Non recovery of hostel room rent, utility charges and air conditioner charges from doctors residing in hostel	14,600,016
15.	Shahdara Hospital	2019-20	45876	Unjustified drawl of incentive allowance	13,257,642
16.	Services Hospital, Lahore	2019-20	44848	Unauthorized Payment of non-practice allowance to doctors who	12,245,688

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				receipt hospital Share	
17.	Allied Hospital Fsd	2019-20	45777	Non Recovery of Increments of adhoc-appointments	11,487,024
18.	MS DHQ Teaching Hospital, Sargodha	2018-20	46260	Loss to Government Due to Unauthorized Occupation of Designated Residences of the Other Department	10,865,808
19.	Lahore General Hospital	2019-20	47709	Unjustified obtaining financial benefit by the administrative staf	10,685,477
20.	Nishtar Hospital Multan	2019-20	46051	Unauthorized Payment of 50% SEMS Allowance	9,914,424
21.	Said Mitha Hospital, Lahore	2019-20	42201	Irregular payment of inadmissible allowances	9,794,269
22.	Mayo Hospital Lahore.	2019-20	42811	Irregular payment of SEMS allowance	9,038,588
23.	Jinnah Hospital	2019-20	42891	Loss due to non recovery of Penal Rent	8,099,922
24.	Jinnah Hospital	2019-20	43476	Unauthorized payment of Anesthesia Allowance	7,380,000
25.	General Hospital,Lahore	2019-20	43405	Irregular payment of NPA Allow to doctors doing practice	6,951,204
26.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42697	Unjustified expenditure on rent of buildings for pg trainees/house job doctors	6,932,574
27.	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46190	Loss due to fixation of Extravagant Salaries	5,997,000
28.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43376	Irregular/unauthorized payment of anesthesia allowance	5,810,106
29.	Sahiwal Medical Colleg	2018-20	44500	Unauthorized payment of Non Practicing Allowance (NPA) to Doctors who are performing Private Practice	5,753,928
30.	Aziz Bhatti Hospital, Gujrat	2019-20	42901	Inadmissible payment of incentive allowance	5,520,000
31.	Allied Hospital Fsd	2019-20	45781	Irregular / overpayment of stipend	5,421,395
32.	Allied Hospital Fsd	2019-20	45780	Irregular / overpayment of stipend	5,402,700
33.	Nishtar Hospital Multan	2019-20	46047	Un-authorized occupation of Government accommodation. Recovery of penal rent, maintenance charges and electricity charges	5,335,677
34.	Mayo Hospital Lahore.	2019-20	42824	Irregular/unauthorized Payment of Anesthesia Allowance	5,160,000
35.	Jinnah Hospital	2019-20	42883	Recovery of assessed rent and utility charges from Post	4,851,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				Graduate Trainees and House Officers residing in Hostel	
36.	PIC Lhr	2019-20	44883	Unjustified payment of Non-Practicing Allowance to Adhoc employees	4,683,876
37.	SIMS/Services Hospital, Lahore	2019-20	46902	irregular payment of SEMS allowance	4,566,312
38.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42690	Loss due to non recovery of (30 %) social security benefit	4,333,530
39.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43173	Inadmissible payment of incentive allowance	4,320,000
40.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46370	Non deposit of deduction of pay & allowances & into govt. Receipt account	4,219,891
41.	Jinnah Hospital	2019-20	43510	Unjustified Drawal of Incentive allowance	3,929,212
42.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43375	Irregular payment of sems allowance	3,916,284
43.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43312	payment of stipend to old medical graduates private college	3,698,672
44.	Children Hospital , Lahore	2018-20	44786	Non deduction of X-ray cost from share money	3,569,500
45.	Shahdara Hospital	2019-20	45884	Non Recovery of Increments of adhoc appointments	3,459,372
46.	QMC B.pur	2019-20	45942	Non recovery of HRA 5% maintenance charges, CA	3,284,351
47.	Govt. General Hospital Ghulam Muhammadad FSD	2019-20	45686	Inadmissible payment of Special Incentive	3,120,000
48.	Children Complexx Multa	2019-20	43956	Irregular payment of NPA to Doctors carrying out private medical practice, Recovery thereof	3,048,099
49.	Allied Hospital Fsd	2019-20	45708	Irregular drawl of Health Risk Allowance	3,006,000
50.	Aziz Bhatti Hospital, Gujrat	2019-20	42900	Irregular/un-justified payment of special health sector reforms allowance to specialists	2,880,000
51.	QMC B.pur	2019-20	45944	Inadmissible payment of special incentive	2,700,000
52.	QMC B.pur	2019-20	45969	Inadmissible payment of special incentive	2,700,000
53.	D.G Khan Hospital	2019-20	44364	Non recovery of penal rent from illegal occupants of Residences of DHQ Teaching Hospital	2,685,741
54.	Allied Hospital Fsd	2019-20	45766	Unlawful / unauthorized payment	

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				on account of Incentive Allowance	2,583,333
55.	Munshi DHQ Lhr	2019-20	45565	Recovery for un-justified Payment of Share Fee	2,509,487
56.	Allied Hospital Fsd	2019-20	45774	Irregular Drawl of Health Risk Allowance	2,484,000
57.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46368	Non recovery of electricity charges and room rent of residents	2,445,600
58.	D.G Khan Hospital	2019-20	44361	Irregular drawal of Pay & Allowances by a Post Graduate Trainee instead of Stipend and; keeping two posts i.e. Post of Assistant Professor Anesthesia on contract basis and the post of P.G. Trainee in Anesthesia simultaneously	2,327,282
59.	PIC Lhr	2019-20	44865	Non refund of Stipend from Post Graduate Trainees	2,272,643
60.	GMC & Allied Hospital, Gujranwala	2019-20	46611	un-authoirzed distribution of Govt. Receipts	2,150,650
61.	QMC B.pur	2019-20	45968	Unauthorized payment of Pay & Allowances during removal from service period	2,110,253
62.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42694	Irregular/unauthorized payment of anesthesia allowance	2,040,000
63.	QMC B.pur	2019-20	45967	Un-authorized occupation of Government accommodation. Recovery of penal rent & maintenance charges	1,937,255
64.	Children Hospital Lahore	2019-20	47611	Irregular payment of anesthesia allowance excess than sanctioned strength	1,920,000
65.	Pak Italian Burn Centre Multan	2019-20	44694	Unauthorized Payment Of Non-practicing allowance	1,816,017
66.	Children Complexx Multa	2019-20	43971	Irregular drawl of anesthesia allowance in excess of sanctioned strength	1,785,000
67.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43315	Irregular payment of SIMS Allowance	1,782,985
68.	Kot Khwaja Saeed Teaching Hospital, Lahore	2019-20	43450	Unauthorized payment on account of Social Security Benefit	1,762,083
69.	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42915	Loss due to non recovery of (30 %) social security benefit-	1,740,036
70.	Govt. Mian Nawaz Sharif Hospital,	2019-20	39490	Un-Authorized Payment Of Incentive Allowance.	1,706,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Lahore				
71.	Allied Hospital Fsd	2019-20	45709	Unlawful/unauthorized payment on account of Incentive Allowance	1,680,000
72.	Kot Khwaja Saeed Teaching Hospital, Lahore	2019-20	43452	Non recovery of house maintenance charges etc	1,620,816
73.	Wazirabad Institute of Cardiology	2019-20	44673	Unjustified payment of NPA	1,617,614
74.	FJMU & Allied Hospitals, Lahore	2019-20	42341	Non recovery of House Rent Allowance ,5% House Maintenance Charges and Gas Charges	1,579,284
75.	Shahdara Hospital, Lahore	2019-20	45883	Non recovery of on account of pay and allowances.	1,454,433
76.	Sheikh Zayed RYK	2019-20	45126	No deduction of House Rent Allowance & 5% maintenance charges from the resident of designated residences	1,395,655
77.	Nishtar Hospital Multan	2019-20	46065	Unauthorized payment of qualification allowance to doctors	1,380,000
78.	King Edward Medical University, Lahore	2018-20	42304	Non recovery of MPhil & Ph.D allowances	1,365,000
79.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42696	Overpayment of qualification allowance	1,320,000
80.	Allied Hospital Fsd	2019-20	45779	Non recovery of Panel rent from illegal residents in PMC Colony	1,260,000
81.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39475	Over payment of pay & allowances	1,243,365
82.	Govt. Said Mitha Teaching Hospital, Lahore	2018-20	42200	Irregular payment of share to doctors drawing NPA	1,241,279
83.	Allied Hospital Fsd	2019-20	45744	Irregular drawl of Health Risk Allowance	1,188,000
84.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46352	Unauthorized payment of social security benefit	1,184,458
85.	Ghulam Abad Fsd	2019-20	45691	Irregular/unauthorized payment of anesthesia allowance	1,156,226
86.	Allied Hospital Fsd	2019-20	45768	Unlawful / unauthorized payment on account of Incentive Allowance	1,140,000
87.	Allama Iqbal Hospital Siakot	2018-20	46007	Non Deduction of House Rent Allowance, 5% House Rent Charges and Irregular Payment of Conveyance Allowance to Officers Residing Within Premises	1,083,083
88.	Ghulam Abad Fsd	2019-20	45693	Irregular payment of pay and	

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
				allowances	1,081,776
89.	Univeristy of Health Services, Lahore	2018-20	42233	Doubtful payment of TA/DA	1,043,896
90.	Jinnah Hospital	2019-20	42889	Recovery on account of non-submission of one month pay from the Medical Officers & Woman Medical Officers appointed on Adhoc Basis and resigned- Recovery thereof Rs.1,013,936	1,013,936
91.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42692	Irregular payment of stipend to private college students	1,012,210
92.	Nishtar Hospital Multan	2019-20	46068	Non recovery of HRA 5% maintenance charges, CA amounting to Rs.984,678/-	984,678
93.	FMU &Allied Institution , Faisalabad	2019-20	45765	Non Recovery of Increments of adhoc appointments	894,819
94.	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43233	Unjustified payment of inadmissible allowances -Rs. 869,455	869,455
95.	Shahdara Hospital	2019-20	45870	Irregular payment of anesthesia allowance excess then sanction strength Rs.840,000/-	840,000
96.	Allied Hospital Fsd	2019-20	45716	Non recovery of Increments of Adhoc-appointments Rs.788,904/-	788,904
97.	Lady Aitcheson Hospital, Lahore	2019-20	44158	Irregular payment of share to those Doctors who were receiving Non Practicing Allowance.- Rs. 763,899	763,899
98.	General Hospital,Lahore	2019-20	43407	Over-payment of special incentive allowance to doctors-Rs.745,654	745,654
99.	Children Hospital Faisalabad	2019-20	45845	Unlawful payment on account of pay & allowances amounting to Rs.702,442	*702,442*
100.	MS DHQ Teaching Hospital, Sargodha	2018-20	46257	Irregular payment of Social security benefit due to appointment at regular basis- Rs. 682,848	682,848
101.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46202	Non recovery of outstanding advances Rs.660,607	660,607
102.	Aziz Bhatti Hospital, Gujrat	2019-20	42916	Overpayment of qualification allowance-RS. 660,000/-	660,000
103.	Rawalpindi medical college & Allied	2018-20	43382	Irregular payment of stipend to private college/non fresh	646,329

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	institution, Rawalpindi			graduates – RS. 646,329/-	
104.	MS DHQ Teaching Hospital, Sargodha	2018-20	46258	Recovery of Integrated Allowance Rs. 588,600	588,600
105.	Allama Iqbal Hospital Siakot	2018-20	46023	Recovery of Integrated Allowance Rs. 550,800	550,800
106.	Sahiwal Medical Colleg	2018-20	44526	Unauthorized Payment of Integrated Allowance to the Staff for Rs.486,000	486,000
107.	Children Hospital Faisalabad	2019-20	45832	Irregular payment of Anesthesia allowance-Recovery of Rs. 478,414	*478,414*
108.	FJMU & Allied Hospitals, Lahore	2019-20	42334	Unauthorized payment of computer allowance for Rs.444,750	444,750
109.	Said Mitha Hospital, Lahore	2019-20	42203	Irregular payment of anesthesia allowance	438,871
110.	SEMs/Services Hospital, Lahore	2019-20	46906	non recovery of overpayment of salries	434,710
111.	Kot Khwaja Saeed Teaching Hospital, Lahore	2019-20	46782	unjustified payment of NPA to adhoc employee	432,763
112.	Aziz Bhatti Hospital, Gujrat	2019-20	42914	Recovery of health sector reform allowance	414,570
113.	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43235	Non deduction of 5%HR besides provision of government accommodation-Rs. 410,886	410,886
114.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46365	non recovery of increments of adhoc appointments Rs. 405528	405,528
115.	Kot Khwaja Saeed Teaching Hospital, Lahore	2019-20	43462	Non/less recovery of Hostel charges-Rs. 381,500	381,500
116.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39491	Un-authoirzed payment of Non-practicing allowance	380,432
117.	QMC B.pur	2019-20	45971	Recovery of Water Charges From Residents of Govt. Accommodation Rs.3,72,300/-	372,300
118.	Wazirabad Institute of Cardiology	2019-20	44675	Non-recovery of Social Security Benefit, GPF, Group Insurance & Benevolent Fund-Rs. 371,298/-	371,298
119.	Kot Khwaja Saeed Teaching Hospital, Lahore	2019-20	43463	Non-recovery of penal rent–Rs. 370,896	370,896
120.	Children Hospital Faisalabad	2019-20	45833	Irregular payment of share-Recovery of Rs. 355,480	*355,480*
121.	Children Hospital Faisalabad	2019-20	45826	Irregular payment of NPA-Recovery of Rs. 323,137	*323,137*
122.	Nishtar Hospital	2019-20	46081	Irregular payment of computer	

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Multan			allowance recovery of Rs.268,500/-	268,500
123.	Children Complexx Multa	2019-20	43980	Loss to Govt. due to non-apportionment of share money of private rooms	252,945
124.	Ghulam Abad Fsd	2019-20	45694	Overpayment of qualification allowance-Rs. 240,000	240,000
125.	Children Hospital Faisalabad	2019-20	45820	Irregular payment of Non practicing allowance-Recovery of Rs. 235,557	*235,557*
126.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39489	Double/ inadmissible payment of allowances Rs. 216,943 recovery thereof.	216,943
127.	Wazirabad Institute of Cardiology	2019-20	44677	Non-recovery of Hostel charges from the allottees of Hostel-Rs. 105,922/-	206,064
128.	Ghulam Abad Fsd	2019-20	45698	Irregular/un-justified payment of qualification allowance-Rs. 195,000	195,000
129.	S.M Hussain Govt. T.B. Sanatorium Samil Muree	2018-20	45984	Irregular/un-justified payment of special health sector reforms allowance	195,000
130.	Children Hospital Faisalabad	2019-20	45849	Irregular payment of Anesthesia allowance-Recovery of Rs. 188,065	*188,065*
131.	Children Hospital Faisalabad	2019-20	45827	Irregular payment of Anesthesia allowance-Recovery of Rs. 188,065	188,065
132.	Punjab Dental Hospital, Lahore	2018-20	42871	Non-recovery of 30% social security from the regular employees - RS. 178,978/-	178,978
133.	D.G Khan Hospital	2019-20	44382	Unauthorized payment of Social Security Benefits for Rs.172,944	172,944
134.	MS DHQ Teaching Hospital, Sargodha	2018-20	46259	Non Deduction of House Rent Allowance and 5% House Rent Charges- Rs. 170,831	170,831
135.	MIC Multan	2018-20	44147	Non recovery of HRA 5% maintenance charges, CA amounting to Rs. 168,533/-	168,533
136.	Shahdara Hospital	2019-20	45867	Unauthorized payment of Social Security Benefit Recovery thereof Rs.132,843/-	132,843
137.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43273	Inadmissible payment of health professional allowance-Rs. 117,630/-	117,630
138.	Institue of Opthmology	2019-20	40180	Loss of Rs. 115368 due to over payment in House Rent Allowance.	115,368
139.	Mozang teaching hosptial , Lahore	2019-20	46754	un-authorized payment of NPA to doctors	115,048

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
140.	Mayo Hospital, Lahore	2019-20	46916	Irregular payment of computer allowance recovery of Rs.90,000	90,000
141.	SIMS/Services Hospital, Lahore	2019-20	46891	non recovery of overpayment of salries	81,253
142.	Children Complexx Multa	2019-20	43984	Unjustified over-payment of share money of Thalassemia/Blood Bank, recovery thereof	65,822
143.	Services Hospital, Lahore	2019-20	44838	Irregular/unauthorized Payment of Anesthesia Allowance. Recovery of Rs.960,000	60,000
144.	Children Complexx Multa	2019-20	43985	Overpayment of qualification allowance	60,000
145.	Children Hospital Faisalabad	2019-20	45831	Inadmissible payment of annual increment to adhoc employees amounting to Rs. 58,564	58,564
146.	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43236	Unjustified drawal of TA/DA-Rs.54,720	54,720
147.	Khawaja Safdar Medical College Sialkot	2018-20	43441	over payment of stipend during absent period	45,125
148.	Sahiwal Medical Colleg	2018-20	44523	Non recovery of penal rent from illegal occupants of Residences	0
149.	Children Hospital Faisalabad	2019-20	45809	Inadmissible payment of annual increment to adhoc employees	0
150.	Sahiwal Medical Colleg	2019-20	44528	Non Vacation of Residences of Mini Hospital Sahiwal from Illegal Occupants	0
151.	Children Hospital Faisalabad	2019-20	45851	Inadmissible payment of annual increment to adhoc employees	0
152.	King Edward Medical University, Lahore	2018-20	42311	Unauthorized submission of pension cases without remittance of Pension Contribution to Accountant General Punjab	0
153.	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42905	Non-deduction of utilities from pg trainees' and house job officers' stipend	0
Total					**900,974,762**

Annexure-46 (Audit para No. 21.4.7)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	QMC B.pur	2019-20	45973	Irregular appointment of contingent paid staff	130,302,175
2	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43350	Irregular engagement of daily wage /work charge chowkidars etc. – Rs. 57,970,008/-	57,970,008
3	FMU Faisalabad	2019-20	47637	Irregular Engagement of daily wage / work charge chowkidars etc. Rs50301516./-	50,301,516
4	Nishtar Hospital Multan	2019-20	46048	Irregular appointment of contingent paid staff Rs.45,448,241/-	45,448,241
5	Sahiwal Medical Colleg	2019-20	44493	Irregular appointment of Contingent Paid Staff for Rs.43,532,241	43,532,241
6	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43369	Irregular engagement of daily wage /work charge employees etc. - Rs. 29,847,730/-	29,847,730
7	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42733	Irregular engagement of daily wage /contingent paid staff etc . RS. 23,522,067/-	23,522,067
8	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43269	irregular engagement of daily wage /work charge chowkidars etc. – Rs. 23,112,912/-	23,112,912
9	Sheikh Zayed RYK	2019-20	45112	Irregular payment of Contingent Paid Staff worth Rs.21,812,227	21,812,227
10	Principal Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42699	IRREGULAR ENGAGEMENT OF DAILY WAGE /CONTINGENT PAID STAFF ETC .	21,657,000
11	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43288	Irregular engagement of daily wage /work charge employees etc. – Rs. 16,175,521/-	16,175,521
12	Services Hospital, Lahore	2019-20	44834	Irregular payments to contingent paid staff Rs.15,673,632	15,673,632
13	FMU Faisalabad	2019-20	47639	Irregular Engagement of Daily Wage / Work Charge Chowkidars - Rs.14578868/-	14,578,868
14	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43241	Irregular appointment of Contingent paid staff-Rs. 6,192,299 expenditure thereof	6,192,299
15	Ghulam Abad Fsd	2019-20	45681	Irregular engagement of daily paid /work charge employees-Rs.2,591,210	2,591,210
16	Lady Aitcheson Hospital, Lahore	2019-20	44160	Irregular appointments of Contingent paid staffs without advertisement and payment made in cash instead of payment through bank accounts of staff -Rs. 909,178	909,178
Total					**503,626,825**

Annexure-47 (Audit Para No. 21.4.9)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	FIC Faisalabad	2019-20	47582	Irregular award of contract of m&r on higher rates	1,384,694
2.	RWP Medical University & Allied Hospitals, RWP	2018-20	43259	Purchase of surgical items at high rates on quotation basis	946,008
3.	RWP Medical University & Allied Hospitals, RWP	2018-20	43260	Purchase of injections at high rates on quotation basis	2,808,279
4.	RWP Medical University & Allied Hospitals, RWP	2018-20	43309	Purchase of lab kits at high rates on quotation basis	30,274,063
5.	RWP Medical University & Allied Hospitals, RWP	2018-20	43323	Irregular purchase of stationary items worth rs.663,820 on quotation basis at high rates	663,820
6.	RWP Medical University & Allied Hospitals, RWP	2018-20	43335	Purchase of medicines and surgical disposable items at high rates through local purchase after award of contracts. risk purchase.	1,798,333
7.	RWP Medical University & Allied Hospitals, RWP	2018-20	43336	Purchase of medicines and surgical disposable items at high rates through local purchase after award of contracts. risk purchase	2,478,597
8.	RWP Medical University & Allied Hospitals, RWP	2018-20	43341	Purchase of ct scan films at higher rates on quotation basis	1,178,672
9.	Principal PGMI/General Hospital, Lahore	2019-20	43387	Loss to government due to purchase of medicines at higher rates-Rs.598,400	598,400
10.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43482	Purchase of medical gases at exorbitant rates by Jinnah Hospital- loss to government amounting to Rs.3,961,232	3,961,232
11.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43501	Purchase of Disposable Syringes at higher rates-Recovery thereof Rs.33,218,500/-	33,218,500
12.	Allama Iqbal Medical College/Jinnah Hospital, Lahore	2019-20	43506	Purchase of Drug medicine at higher rates-Recovery thereof RS.8,194,360/-	8,194,360
13.	Children Hospital & Institute of Child Health, Multan	2019-20	43977	Loss due to purchase of medicines at higher rates-Rs 305,100	305,100
14.	Children Hospital & Institute of Child Health, Multan	2019-20	43979	Loss due to purchase of medicines at higher rates-Rs 257,600	257,600
15.	Children Hospital,	2018-20	44788	Govt, sustained a loss due to	3,699,055

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
	Lahore			purchase of Lab Kits on higher rates. 3,699,055/-.	
16.	Children Hospital, Lahore	2018-20	44805	Irregular purchase of X-Ray films at higher rates Nishtar hospital -Rs.384,000/-	384,000
17.	SIMS/Services Hospital, Lahore	2019-20	44826	Loss due to purchase of medicines at higher rates- Rs. 1,878,600	1,878,600
18.	D.H.Q. Teaching Hospital, Lahore	2019-20	45561	Recovery for supply of medicines at higher rates by same firms for item of same manufacturing firm at less rates in other Hospitals - Rs 4,368,500/-	4,368,500
19.	FMU & Allied Institution, Faisalabad	2019-20	45741	Loss due to purchase of Lab Kits at Higher Rates Rs.2,683,641/-	2,683,641
20.	Children Hospital, Faisalabad	2014-20	45803	Purchase of medicines at exorbitant rates - Recovery of Rs. 13,117,000	13,117,000
21.	Shahdara Hospital, Lahore	2019-20	45864	Supply of Dialysis Items on Higher Rates - Rs. 1,974,000/-	1,974,000
22.	Shahdara Hospital, Lahore	2019-20	45868	Purchase of Medicine at higher rates-Recovery thereof Rs.2,990,090 /-	2,990,090
23.	Shahdara Hospital, Lahore	2019-20	45878	Govt. sustained a loss due to purchase of Lab Kits on higher rates. 331,650/-	331,650
24.	M. S DHQ Teaching Hospital, Sargodha	2018-20	46269	LOSS due to purchase of medicines & disposables at higher ratesRe. 204,150	204,150
25.	Faisalabad Institue of Cardiology, Faisalabad	2019-20	46357	Purchase of Medicine at higher rates-Recovery thereof Rs. 1616900/-	1,616,900
26.	Faisalabad Institue of Cardiology, Faisalabad	2019-20	46366	Irregular Purchase of X-Rays on Higher Rates - Rs.278,510/-	278,510
27.	M.S. Allama Iqbal memorial Hospital, Sialkot	2019-20	46004	Loss due to purchase of medicines & disposables at higher rates- Rs. 1,556,945	1,556,945
28.	RWP Medical University & Allied Hospitals, RWPMS DHQ Hospital, Rawalpindi	2018-20	43183	recovery due to purchase of regent kits at higher rate	919,220
29.	Vice Chancellor, FJMU & Allied Hospitsl, Lahore	2019-20	42353	Procurement of furniture at higher rates Rs. 293,160	293,160
30.	Children Hospital, Lahore	2018-20	44782	Purchase of medical equipment at higher rates-Rs.9.356 millions	9,356,000
Total					**139,728,686**

Annexure-48 (Audit Para No. 21.4.11)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of supply	Amount (Rs.)
1.	QMC & Allied Institutions Bahawalpur	2019-20	45930	drug and medicine not supplied	148,352,986
2.	FMU & Allied Institution, Faisalabad	2019-20	45715	drug and medicine not supplied	79,884,950
3.	Nishtar Hospital Multan	2019-20	46045	non supple of items	47,963,925
4.	SIMS/Services Hospital, Lahore	2019-20	46889	non supply of medicines	40,331,106
5.	Children Hospital , Lahore	2018-20	44804	non-supply of medicines in store and stock	38,772,082
6.	FMU Faisalabad	2019-20	47638	Non-supply of medicines in store and stock	36,687,300
7.	RWP Medical University & Allied Hospitals, RWP	2018-20	43263	drug and medicine not supplied	34,359,419
8.	RWP Medical University & Allied Hospitals, RWP	2018-20	43332	drug and medicine not supplied	28,182,490
9.	Mayo Hospital Lahore.	2019-20	42806	Loss due to non-supply of Medicine - Rs. 21,798,196	21,798,196
10.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42716	purchase orders issued but medicine supply not received bid securities of defaulter contractors not forfeited	20,998,060
11.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46372	drug and medicine not supplied	15,420,000
12.	RWP Medical University & Allied Hospitals, RWP	2018-20	43362	drug and medicine not supplied	10,289,000
13.	Children Hospital Institute of Child health Multan	2019-20	43970	medicines not supplied	1,911,735
14.	RWP Medical University & Allied Hospitals, RWP	2018-20	43361	air oxygen system not completely supplied	0
15.	Vice Chancellor, FJMU & Allied Hospital, Lahore	2019-20	42324	modular operation theater not supplied	0
Total					**524,951,249**

Annexure-49 (Audit Para No. 21.4.12)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	M. S DHQ Teaching Hospital, Sargodha	2018-20	46274	Purchase of medicine without DTL reports	13,772,910
2	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43446	Utilization of medicine without obtaining DTL reports-	8,950,000
3	Lady Aitcheson Hospital, Lahore	2019-20	44155	Irregular payment/Utilization of medicine without obtaining DTL reports- Rs 8.572 million	8,572,000
4	Allama Iqbal Hospital Siakot	2018-20	46030	Non verification of Utilization of medicine without obtaining DTL reports-	8,520,950
5	D.H.Q. Teaching Hospital, Lahore	2019-20	45563	Purchase of medicine without DTL reports	3,900,000
6	Children Hospital , Lahore	2018-20	44808	Irregular consumption of medicine without obtaining DTL report	3,286,287
7	FMU & Allied Institution, Faisalabad	2019-20	45764	Purchase of medicine without DTL reports	3,216,436
8	Allama Iqbal Hospital Siakot	2018-20	46033	Unauthorized Use of Surgical item without DTL report	2,720,160
9	Allama Iqbal Hospital Siakot	2018-20	46033	Unauthorized Use of Surgical item without DTL report	2,720,160
10	Govt. General Hospital Ghulam Muhammad, FSD	2019-20	45692	Purchase of medicine without DTL reports	2,446,632
11	Shahdara Hospital	2019-20	45857	Irregular consumption of medicine without obtaining DTL reports Rs. 2,231,207/-	2,231,207
12	M. S DHQ Teaching Hospital, Sargodha	2018-20	46271	Purchase of medicine without DTL reports	1,595,600
13	Pakistan Kidney and Liver Institute and Research Center, Lahore	2018-20	46201	Purchase of medicine without DTL reports	673,894
Total					**62,606,236**

Annexure-50 (Audit para No.21.4.13)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Sardar Begum Hospital Sialkot	2019-20	39509	Irregular Expenditure of Rs. 76,071,387 on the Purchase of Medicine by Splitting	76,071,387
2	Jinnah Hospital	2019-20	43484	Irregular expenditure on repair and maintenance by splitting the work amounting to Rs.17,040,378	17,040,378
3	Abdul Queem Hospital Sahiwal	2018-20	45671	Un-economical Purchase of Medicine due to split-up Rs.12,130,921/-	12,130,921
4	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43244	Unjustified purchase of stationery, computer stationery and printing items by splitting the indent to avoid tender process - Rs. 8,733,839	8,733,839
5	Aziz Bhatti Hospital, Gujrat	2019-20	42910	Irregular expenditures on procurement of medicine due to splitting and violation of PPRA – Rs. 8,380,893/-	8,380,893
6	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43192	Split up of expenditure on purchase of IV canula and disposable syringes - Rs. 4,054,895/-	4,054,895
7	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43193	Split up of expenditure on procuremnet of dengue kits and reagent for abgs analyzer - Rs. 3,663,200/-	3,663,200
8	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43344	Split up of expenditure for the purchase of masks and ppe suits valuing Rs.2,870,200	2,870,200
9	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43194	Split up of expenditure for the purchase of masks and gown kits valuing Rs. 2,834,538/	2,834,538
10	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43324	Split up of expenditure on the purchase of furniture- Rs. 2,699,500	2,699,500
11	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43258	Split up of expenditure for the purchase of gowns, protection kits and shoe covers valuing Rs. 2,608,300	2,608,300
12	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43237	Unjustified purchase of furniture by splitting the indent to avoid tender process - Rs. 1,993,245	1,993,245
13	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43345	Split up of expenditure Rs.1,877,000 to avoid ppra under the head A03942	1,877,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
14	MS DHQ Teaching Hospital, Sargodha	2018-20	46264	Irregular/Uneconomical expenditure by splitting the sanctions/without Advertisement under Head A03970-Others–Rs. 1,486,836	1,486,836
15	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42908	Split up of expenditure to avoid competitive bidding - RS. 1,320,268	1,320,268
16	MS DHQ Teaching Hospital, Sargodha	2018-20	46267	Irregular/Uneconomical expenditure by splitting the sanctions/without Advertisement under Repair Heads–Rs. 1,017,785	1,017,785
17	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46819	Split up of expenditure to avoid competitive bidding- Rs. 925,550	925,550
18	FIC Faisalabad	2019-20	47583	Irregular expenditure without quotation Rs. 895,180/- due to splitting of financial powers.	895,180
19	Jinnah Hospital	2019-20	43497	Utilization of medicine without obtaining DTL reports- Rs.5, 845,997 /- AND splitting the expenditure to avoid tender process	845,997
20	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43363	Split up of expenditure on computer networking Rs. 811,430/-	811,430
21	MS DHQ Teaching Hospital, Sargodha	2018-20	46270	Irregular/Uneconomical expenditure by splitting the sanctions/without Advertisement under Printing Heads A03902–Rs. 558,375	558,375
22	Abdul Queem Hospital Sahiwal	2018-20	45670	Un-economical repair of Medical Equipments due to split-up Rs.449,722/-	449,722
23	Abdul Queem Hospital Sahiwal	2018-20	45669	Un-economical repair of Furniture due to split-up Rs.438,089/-	438,089
24	DHQ Hospital , Sargodha	2018-20	46876	uneconomical expenditure by spliitting the sanction/advertisment	414,500
25	Govt. Teaching Hospital Shahdra	2018-20	47571	Irregular expenditure due to splitting up Rs.387,540/-	387,540
26	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46838	Irregular expenditure by splitting the indents- Rs. 197,200/-	197,200
27	Services Hospital, Lahore	2019-20	44819	Irregular expenditure on printing by splitting up Rs.189,000	189,000
28	SIMS/Services Hospital, Lahore	2019-20	46894	Irregular expenditure on printing by splitting up	189,000
29	QMC B.pur	2019-20	45982	Irregular expenditure by splitting to avoid tender Rs.184,500/-	184,500
Total					**155,269,268**

Annexure-51 (Audit para No.21.4.15)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	QMC B.pur	2019-20	45928	Mis procurements of Drug & Medicines Rs.1,376,915,995/-	1,376,915,995
2.	Nishtar Hospital Multan	2019-20	46070	Mis procurements of Rs.1,231,565,043/-	1,231,565,043
3.	MS DHQ Teaching Hospital, Sargodha	2018-20	46263	Irregular expenditure on award of contracts under Purchase of Medicines Heads-Rs. 826,705,234	826,705,234
4.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43340	Irregular purchase of medicines/ surgical disposable items	779,261,081
5.	D.G Khan Hospital	2019-20	44360	Irregular expenditure on purchase of Medicines for Rs.741,533,274	741,533,274
6.	D.G Khan Hospital	2019-20	44356	Irregular expenditure on Purchases of Machinery & Lab Equipments (Procured Through LC) by D.G. Khan Medical College for Rs.740,255,064	740,255,064
7.	Services Hospital, Lahore	2019-20	44825	Irregular expenditure on purchase of medicine and disposable surgical - Rs. 618,484,753	618,484,753
8.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39483	Mis-procurement of medicine and surgical items – Rs. 522,800,782	522,800,782
9.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43196	irregular purchase of medicines/ surgical disposable items	512,148,731
10.	Children Hospital & Institute of Child Health, Multan	2019-20	43959	Irregular expenditure due to violation of Punjab Procurement Rules-Rs.486.947 million	486,947,000
11.	Sahiwal Medical Colleg	2018-20	44496	Irregular expenditure on purchase of Medicines for Rs.391,319,110	391,319,110
12.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43385	Irregular purchase of medicines Rs. 370,353,623/-	370,353,623
13.	Allama Iqbal Hospital Siakot	2018-20	46019	Irregular expenditure on award of contracts under Purchase of Medicines Heads-Rs. 344,387,307	344,387,307

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
14.	Wazirabad Institute of Cardiology	2019-20	44679	Deliberate delay in tendering process-Rs.338,170,380/-	338,170,380
15.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43253	Irregular purchase of medicines Rs. 325,763,489/-	325,763,489
16.	PIC Lhr	2019-20	44871	Irregular expenditure on purchase of M&E – Rs.317.998 million	317,998,000
17.	Ghulam Abad Fsd	2019-20	45699	Mis-procurement of goods & services amounting Rs. 284,828,750	284,828,750
18.	DG Health Services Lhr	2019-20	40146	Non Forfeiture of Performance Security Non supply of stores purchases for Covid-19 Phase-II Rs. 263,450,000	263,450,000
19.	MS DHQ Teaching Hospital, Sargodha	2018-20	46252	Unlawful Award of Contract and Purchases from black listed firms Rs. 249,014,608	249,014,608
20.	Lady Willington Hospital	2018-20	44762	Irregular procurement/consumption of various items-Rs.232,633,309	232,633,309
21.	Services Hospital, Lahore	2019-20	44827	Irregular expenditure on disposable surgical - Rs. 222,887,011	222,887,011
22.	Allama Iqbal Hospital Siakot	2018-20	46016	Non-Transparent Purchase of Medicine -Rs. 220,026,208	220,026,208
23.	Services Hospital, Lahore	2019-20	44856	Mis-Procurement of electromedical equipments Rs. 214,786,912	214,786,912
24.	Vice Chancellor, FJMU & Allied Hospitsl, Lahore	2019-20	42320	Irregular expenditure on purchase under head of accounts others, cost of other stores, medical and lab equipments x-ray waste management, dialysis and bedding and clothing Rs.	170,633,193
25.	Munshi DHQ Lhr	2019-20	45552	Irregular award of rate contract for bulk purchase of medicines - Rs. 128,494,805	128,494,805

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
26.	Allied Hospital Fsd	2019-20	45712	Irregular payment of janitorial services due to violation of ppra rules for rs. 126,537,787/- and excess amount paid of Rs. 35,520,000/-	126,537,787
27.	General Hospital,Lahore	2019-20	43412	Non verification of performance securities-Rs. 126,130,700	126,130,700
28.	Blood Transfusion Lhr	2019-20	41705	Irregular purchase of Blood Bags and Blood Screening Kits -Rs. 111,101,950	111,101,950
29.	Sardar Begum Hospital Sialkot	2019-20	39508	Irregular Expenditure of Rs. 108,741,527 on the Purchase of Medicine without observing PPRA's Rules	108,741,527
30.	D.G Khan Hospital	2019-20	44362	Irregular expenditure on purchase of Stationery, Printing, Plant & Machinery, IT Equipments, Medical & laboratory Equipments and Repair of Furniture & Fixture for Rs.97,506,045	97,506,045
31.	Services Hospital, Lahore	2019-20	44828	Irregular expenditure on disposable Medicine - Rs. 94,543,589	94,543,589
32.	Sahiwal Medical Colleg	2018-20	44506	Irregular expenditure on outsourcing of Janitorial Services for Rs.91,086,411	91,086,411
33.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43255	Irregular award of contractor of janitorial services –Rs. 90,866,880/-	90,866,880
34.	Wazirabad Institute of Cardiology	2019-20	44680	Defective Tendering Procedures regarding Purchase of Medicine-Rs.86,151,790/-	86,151,790
35.	Sahiwal Medical Colleg	2018-20	44505	Irregular expenditure on Purchases of Machinery & Laboratory Equipments (Procured Through LC) for Rs.79,043,690	79,043,690
36.	Mayo Hospital Lahore.	2019-20	42813	Irregular expenditure on purchase of medicine and disposable surgical - Rs. 77,047,719	77,047,719

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
37.	Jinnah Hospital	2019-20	43508	Non transparent expenditure on janitors services -Rs. 74.332 million Recovery of higher rates	74,331,518
38.	Children Hospital , Lahore	2018-20	44814	Irregular purchase of disposable items excess than original purchase order Rs.67,811,716/-	68,811,716
39.	D.G Khan Hospital	2019-20	44357	Irregular expenditure on Machinery & Lab Equipments, Furniture & Fixture and Others (FOR Basis) by D.G. Khan Medical College for Rs.67,008,318	67,008,318
40.	Nishtar Hospital Multan	2019-20	46037	Irregular procurement under head cost of store Rs.65,933,477/-	65,933,477
41.	Blood Transfusion Lhr	2019-20	41706	Irregular purchase of Equipment's, Disposables & Store Items -Rs. 63,276,006	63,276,006
42.	Children Hospital Faisalabad	2019-20	45791	Irregular purchases of medicine amounting to Rs. 59,797,642	59,797,642
43.	QMC B.pur	2019-20	45945	Irregular expenditure on Janitorial services Rs.59,736,500.	59,736,500
44.	Mayo Hospital Lahore.	2019-20	42805	Irregular expenditure on purchase of medicine Rs 58,633,240	58,633,240
45.	Children Hospital , Lahore	2018-20	44815	Irregular purchase of Medicines excess than original purchase order Rs.58,354,673/-	58,354,673
46.	Nishtar Hospital Multan	2019-20	46061	Irregular procurement of consumable for dialysis of Rs.58,170,500/-	58,170,500
47.	D.G Khan Hospital	2019-20	44358	Irregular expenditure on Repair of Office Building for Rs.57,501,100	57,501,100
48.	FJMU & Allied Hospitals, Lahore	2019-20	42342	Irregular expenditure on Security and Janitorial Services for Rs.56,139,429 and; less deduction of PST for Rs.652,490	56,139,429
49.	Sahiwal Medical Colleg	2018-20	44502	Irregular expenditure on Security Services for Rs.52,440,506	52,440,506

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
50.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43316	Irregular award of contractor of janitorial services	52,386,516
51.	Sahiwal Medical Colleg	2018-20	44512	Irregular expenditure on Stationery, Printing, Others, Cost of Other Stores and; Medical & Laboratory Equipments for Rs.52,177,750	52,177,750
52.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43254	Irregular expenditure on purchase of laboratory kits – Rs. 51,116,665/-	51,116,665
53.	PIC Lhr	2019-20	44873	Un-justified repair of medical equipment-Rs. 49,084,475	49,084,475
54.	PIC Lhr	2019-20	44880	Irregular expenditure on outsourcing of Janitorial Services - Rs. 48,500,619	48,500,619
55.	Munshi DHQ Lhr	2019-20	45553	irregular expenditure on purchases fromothers(dialysis)	44,988,350
56.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42717	Irregular expenditure on janitorial services and hospital management services Rs. 44,960,196	44,960,196
57.	MS DHQ Hospital Rawalpindi	2018-20	46826	irregualr extention to the contractor of janitorial services	44,634,420
58.	FJMU & Allied Hospitals, Lahore	2019-20	42338	Irregular expenditure on repair & maintenance of Laboratory Equipments for Rs.44,295,734	44,295,734
59.	Abdul Queem Hospital Sahiwal	2018-20	45673	Defective Tendering Process for Purchase of Medicines-Rs. 43,696,104/-	43,696,104
60.	Lady Aitcheson Hospital, Lahore	2019-20	44174	Miss-procurement of Bulk Medicine Rs. 42.996 million	42,996,000
61.	Pak Italian Burn Centre Multan	2019-20	44687	Irregular procurement of drugs and medicines – Rs. 42,961,721.	42,961,721
62.	Services Hospital, Lahore	2019-20	44837	Irregular expenditure on account of Others, bedding & Clothing, X-Rays - Rs.40,518,661	40,518,661

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
63.	Children Hospital , Lahore	2018-20	44785	Irregular purchase of Machinery &Equipments Rs.39,939,079/- Recovery of L.D Charges Rs.1,959,296/-	39,939,079
64.	QMC B.pur	2019-20	45976	Irregular procurement of disposables for dialysis Rs.39,641,000/-	39,641,000
65.	Jinnah Hospital	2019-20	42881	Non-transparent collection of lease money due to non-vacation of stay orders & outstanding recovery against the contractors for Rs. 38,553,423	38,553,423
66.	QMC B.pur	2019-20	45961	Irregular expenditure on Gases for Rs.38,023,738/-	38,023,738
67.	Mayo Hospital Lahore.	2019-20	42821	Irregular expenditure on hiring of security services Rs.37,436,890	37,436,890
68.	FJMU & Allied Hospitals, Lahore	2019-20	42343	Irregular expenditure on Repair of Buildings for Rs.35,447,103	35,447,103
69.	Sahiwal Medical Colleg	2018-20	44497	Irregular purchase of Medicines through Quotation Basis for Rs.33,928,815	33,928,815
70.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46039	Irregular procurement of security guard services of Rs.33,542,000/-	33,542,000
71.	Nishtar Medical University & Allied Institutions, Multan	2019-20	46039	Irregular procurement of security guard services of Rs.33,542,000/-	33,542,000
72.	S.M Hussain Govt. T.B. Sanatorium SamilMuree	2019-20	45985	Mis-procurement due to non uploading of annual procurement plan	33,452,322
73.	Sheikh Zayed RYK	2019-20	45111	Irregular expenditure on repair of medical and lab equipment’s Rs. 33,419,590	33,419,590
74.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43317	Irregular award of extension to the contractor of janitorial services	32,736,000
75.	Children Hospital , Lahore	2018-20	44795	Non-transparent purchase of Disposable items from M/s Alliance Rs.32,315,120/-	32,315,120

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
76.	Services Hospital, Lahore	2019-20	44843	Irregular expenditure on Janitorial services Rs. 30,475,000 and unjustified hiring of janitorial services in availability of staff of hospital	30,475,000
77.	Abdul QueemHospital Sahiwal	2018-20	45672	Defective Tendering Process for Janitorial Services-Rs. 29,689,700/-	29,689,700
78.	D.G Khan Hospital	2019-20	44375	Irregular expenditure on Security Services for Rs.29,572,157	29,572,157
79.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39493	Irregular / uneconomical expenditure through Petty Purchases rs. 29,452,922	29,452,922
80.	General Hospital,Lahore	2019-20	43409	Irregular purchase of x-ray films-Rs. 28,910,500	28,910,500
81.	Mayo Hospital Lahore.	2019-20	42819	Irregular expenditure on hiring of Janitorial services Rs. 28,264,781	28,264,781
82.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42711	Irregular extension of contract of security services Rs. 28,258,942	28,258,942
83.	QMC B.pur	2019-20	45975	Irregular procurement of security guard services of Rs.27,719,944/-	27,719,944
84.	QMC B.pur	2019-20	45938	Unauthorized awad of contract for Janitorial services Rs.26,689,224.	26,689,224
85.	QMC B.pur	2019-20	45951	Irregular procurement X-ray films of Rs.26,410,977/-	26,410,977
86.	UHS Lahore	2018-20	42220	Unecomical Purchases due to non observance of financial decorum – Rs. 26,351,732	26,351,732
87.	Mental Hospital Lahore	2019-20	40916	Irregular purchases of medicine amounting to Rs. 26,084,980	26,084,980
88.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43318	Irregular expenditure on security services.	25,892,592

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
89.	FJMU & Allied Hospitals, Lahore	2019-20	42323	Irregular expenditure on purchase of Stationery, Computer Stationery, Printing & Publication, Uniform & Protective Clothing and; Electrification for Rs.25,729,192	25,729,192
90.	Shahdara Hospital	2019-20	45888	Irregular purchase of General Store items Rs.25,217,436/- recovery thereof Rs.495,000/-	25,217,436
91.	Mayo Hospital Lahore.	2019-20	42823	Irregular expenditure on hiring of disposal infectious hospital Waste Rs.25,033,808	25,033,808
92.	Sahiwal Medical Colleg	2018-20	44520	Irregular expenditure on Furniture & Fixture, To Others, Plant & Machinery, Repair of Machinery &Equipments, Repair of Medical & Laboratory Equipments and; Repair of Furniture & Fixture for Rs.23,489,115	23,489,115
93.	Children Complexx Multan	2019-20	43963	Irregular/unjustified award of security services, Justification/ Regularization thereof	23,461,979
94.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43197	Purchase of surgical disposable items on quotation basis rs. 22,851,082/-	22,851,082
95.	QMC B.pur	2019-20	45943	Unauthorized awad of contract for Janitorial services Rs.22,394,000.	22,394,000
96.	QMC B.pur	2019-20	45978	Irregular expenditure under head repair of machinery and equipments of Rs.22,311,291/-	22,311,291
97.	Services Hospital, Lahore	2019-20	44829	Irregular expenditure on suture – Rs.21,888,695	21,888,695
98.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42721	Irregular extension of contract of security services Rs. 21,197,804	21,197,804
99.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43445	Irregular purchase of Medical items due to non observance of PPRA amounting to – Rs. 19,542,800	19,542,800

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
100.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43195	Purchase of medicine on quotation basis Rs. 18,620,839/-	18,620,839
101.	Shahdara Hospital, Lahore	2019-20	45871	Non transparent expenditure on janitors services -Rs. 18.454 million Recovery of higher rates 2,127,720/-	18,453,837
102.	MIC Multan	2019-20	44149	Irregular expenditure on purchase of drug & medicine of Rs.18,252,655	18,252,655
103.	Mayo Hospital Lahore.	2019-20	42828	Irregular / Unjustified Expenditure on Repair of medical equipment's Rs.17,606,089	17,606,089
104.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43285	Irregular expenditure on repair of building rs.16,963,674/-recovery of pst,income tax and stamp duty Rs.2,635,284	16,963,674
105.	QMC B.pur	2019-20	45946	Unlawful procurement of medicine on quotation basis of Rs.16,530,262/-	16,530,262
106.	Nishtar Hospital Multan	2019-20	46038	Irregular expenditure on repair & maintenance contract of MRI machine of Rs.15,889,680/-. Recovery of excess payment Rs.2,614,589/-	15,889,680
107.	PIC Lhr	2019-20	44886	Irregular award of contract of Cost of other store – Rs. 15,677,886	15,677,886
108.	QMC B.pur	2019-20	45964	Irregular procurement of security guard services of Rs.15,142,882/-	15,142,882
109.	Munshi DHQ Lhr	2019-20	45554	Irregular expenditure on Janitorial Services – Rs 14,847,799	14,847,799
110.	FJMU & Allied Hospitals, Lahore	2019-20	42344	Irregular expenditure on purchases on various items for Rs.13,489,546	13,489,546
111.	Shahdara Hospital	2019-20	45885	Irregular purchase of surgical/disposable items on short-tenders Rs.12,506,800/-	12,506,800
112.	Punjab Healthcare Commission, Lahore	2019-20	47032	irregular procurement of Boarding &Logging facility	12,091,494

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
113.	Jinnah Hospital	2019-20	43493	Irregular award of Security Services Contract to M/s Marvelous protection – Rs.11,929,120/- Recovery thereof Rs. 3,221,640/-.	11,929,120
114.	Munshi DHQ Lhr	2019-20	45555	Irregular expenditure on purchases from Cost of other Stores –Rs.11,796,025	11,796,025
115.	DG Health Services Lhr	2019-20	40151	Irregular award of contract Rs. 231,878,520/- without obtaining performance guarantees valued to Rs. 11,593,926	11,593,926
116.	Services Hospital, Lahore	2019-20	44835	Irregular expenditure on stationery and Computer stationery - Rs.11,242,353	11,242,353
117.	Shahdara Hospital	2019-20	45856	Irregular award of Security Services Contract to M/s Marvelous protection – Rs. 10,978,801/- Recovery thereof Rs. 296665/-	10,978,801
118.	Jinnah Hospital	2019-20	43503	Irregular procurment of Rs.10,522,750/-	10,522,750
119.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43295	Purchase of books rs.10,344,027 without observing ppra rules and without having foreign publisher invoices	10,344,027
120.	Shahdara Hospital	2019-20	45860	Local purchase of medicines made at higher rates Rs.10,164,323/-	10,164,323
121.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43469	Irregular expenditure on outsourcing of Janitorial for - Rs. 10,098,000	10,098,000
122.	Jinnah Hospital	2019-20	42880	Irregular purchase of Liquid Helium Gas for MRI machine amounting to -Rs. 9,660,000	9,660,000
123.	PIC Lhr	2019-20	44895	Irregular award of contract to A.T Waste management due to non observance of PPRA amounting to –Rs. 9,318,402	9,318,402
124.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43331	Purchase of medicines Rs. 9,267,644/-	9,267,644

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
125.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42714	Irregular purchase of medicines through local purchase instead of through bulk purchase to avoid PPRA-Rules RS.9,253,656.	9,253,656
126.	Nishtar Hospital Multan	2019-20	46078	Irregular expenditure on repair & maintenance contract of CT machine of Rs. 9,185,180 /-.	9,185,180
127.	QMC B.pur	2019-20	45947	Irregular procurement bedding and cloth items of Rs.9,125,501 /- recovery of GST Rs.98,076/-	9,125,501
128.	Shahdara Hospital	2019-20	45882	Irregular/unjustified expenditure on repair and maintenance of C.T.Scan machine Rs.7,045,920/- Excess amount paid Rs.1,920,708/-	8,966,628
129.	Sahiwal Medical Colleg	2018-20	44516	Unauthorized award of Hospital Waste Disposal / Incinerator Services Contract to M/s Faith Hospital Services, Faisalabad for Rs.8,759,226	8,759,226
130.	Children Hospital Faisalabad	2019-20	45812	Irregular expenditure of Cost of other stores amounting to Rs. 8,148,143	8,148,143
131.	Sahiwal Medical Colleg	2018-20	44518	Irregular expenditure on outsourcing of Laundry Services for Rs.8,123,649	8,123,649
132.	QMC B.pur	2019-20	45950	Irregular procurement under head printing Rs.7,865,824/-	7,865,824
133.	General Hospital,Lahore	2019-20	43402	Weak procurement process of medicines/disposables-Rs.7,769,132	7,769,132
134.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43360	Purchase of building material on quotation basis Rs.7,480,375	7,480,375
135.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43257	Irregular award of extension of security services contract Rs. 7,473,540/-	7,473,540
136.	Ghulam Abad Fsd	2019-20	45682	Irregular expenditure on outsourcing of Security Services for - Rs. 7,061,294	7,061,294

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
137.	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43243	Irregular tender process for purchase of stationery, computer stationery and printing-Rs.6,886,748	6,886,748
138.	Services Hospital, Lahore	2019-20	44836	Irregular expenditure on account of Printing charges - Rs.6,804,932	6,804,932
139.	Abdul Queem Hospital Sahiwal	2018-20	45675	Defective Tendering Process for Security Services-Rs. 6,652,692/-	6,652,692
140.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43474	Irregular expenditure on outsourcing of Security services for – Rs. 6,300,103	6,300,103
141.	Jinnah Hospital	2019-20	43513	Irregular Purchases of Linen store amounting to Rs.6,254,989	6,254,989
142.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43448	Irregular purchase of computer stationary due to non observance of PPRA amounting to – Rs. 6,253,603	6,253,603
143.	Allied Hospital Fsd	2019-20	45714	Non transparent purchase of Dental Material Rs.6210650/- and recovery of Income Tax Rs.217,373/-	6,210,650
144.	Sheikh Zayed RYK	2019-20	45119	Irregular purchase of medicines amounting to Rs.6,029,510 without DTL/ batch analysis certificate	6,029,510
145.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43329	Irregular expenditure on the purchase of semi fowler patient beds Rs. 5,955,000	5,955,000
146.	MS DHQ Teaching Hospital, Sargodha	2018-20	46261	Irregular Purchase on Local Purchase due to Non Pre-Qualification of Firms Rs. 5,859,618	5,859,618
147.	Sahiwal Medical Colleg	2018-20	44495	Irregular expenditure on Repair of Building/Structure for Rs.5,804,400	5,804,400
148.	Mayo Hospital Lahore.	2019-20	42815	Irregular expenditure on purchase of Disposable surgical Rs 5,710,850	5,710,850
149.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46361	Non-transparent purchase of disposable items from M/s anwar&sons Rs.5,473,160/-	5,473,160

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
150.	PIC Lhr	2019-20	44872	Irregular expenditure on purchase of stationery due to violation of PPRA – Rs. 5,373,963	5,373,963
151.	Sheikh Zayed RYK	2019-20	45120	Irregular expenditure on printing Rs. 5,194,857 and less deduction of Income Tax Rs. 92,254	5,194,857
152.	Nishtar Hospital Multan	2019-20	46050	Irregular procurement of computer stationery of Rs.5,150,755/-	5,150,755
153.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43468	Irregular expenditure on purchases under head AO-3942 Cost of other items-Rs. 5,091,210	5,091,210
154.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43284	Irregular expendtitue on the purchases of computer hardware equipments Rs.5,044,406,	5,044,406
155.	FIC Faisalabad	2019-20	47580	Irregular Purchase of medical equipment from single bidder -Rs.On higher rates Rs.4895600/-	4,895,600
156.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43321	Split up of expenditure on procurement of stationary articles and printing services - Rs. 4,862,950	4,862,950
157.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46785	irregualr civil work got done from unregistered firm	4,741,329
158.	Ghulam Abad Fsd	2019-20	45685	Irregular expenditure on outsourcing of Janitorial Services - Rs. 4,738,500	4,738,500
159.	Mayo Hospital Lahore.	2019-20	42818	Irregular expenditure on account of repair of office building to Rs. 4,474,048	4,474,048
160.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42706	Irregular award of contract of laundry services Rs.4,190,821. recovery of overpaid amount of PST Rs. 584,331 and income tax less deducted RS.80,169	4,190,821
161.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43182	Split up of expenditure on procurement of reagents of hematology analyzer-Rs.4,158,200.	4,158,200

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
162.	FJMU & Allied Hospitals, Lahore	2019-20	42335	Irregular expenditure on purchase of furniture & Fixture for Rs.4,104,500	4,104,500
163.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46193	Irregular /Uneconomical Award Of Contract Of laundry services and Kitchen disposable items For Rs.3,942,366	3,942,366
164.	Punjab Dental Hospital, Lahore	2018-20	42862	Irregular expenditure without tender Rs. 3,784,695	3,784,695
165.	Pak Italian Burn Centre Multan	2019-20	44689	Non receipt of performance guarantee from Contractors Rs 3,656,381.	3,656,381
166.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43262	irregular award of extension to software service provider- Rs. 3,599,976	3,599,976
167.	QMC B.pur	2019-20	45980	Irregular procurement of printing of Rs.3,460,623/-	3,460,623
168.	QMC B.pur	2019-20	45954	Irregular procurement of stationery of Rs.3,388,020/-	3,388,020
169.	Services Hospital, Lahore	2019-20	44830	Irregular expenditure on repair of Laparoscope (OTY=03) Rs.3,321,500	3,321,500
170.	Abdul Queem Hospital Sahiwal	2018-20	45674	Defective Tendering Process for Others (A03970) -Rs. 3,020,954/-	3,020,954
171.	Nishtar Hospital Multan	2019-20	46060	Irregular procurement under head printing Rs.2,982,974/-	2,982,974
172.	PIC Lhr	2019-20	44860	Irregular expenditure on purchase of PTCA guide wires Rs. 2,970,750	2,970,750
173.	PIC Lhr	2019-20	44874	Irregular expenditure on purchase of PTMC Inove Balloon Rs. 2,970,750	2,970,750
174.	Allama Iqbal Hospital Siakot	2018-20	46013	Irregular/Uneconomical expenditure without Advertisement under Repair of Ventilator –Rs. 2,896,254	2,896,254
175.	Services Hospital, Lahore	2019-20	44844	Irregular expenditure on repair of transformers Rs.2,800,000	2,800,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
176.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39505	Irregular expenditure on Printing & publication for Rs. 2,767,600	2,767,600
177.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43339	Irregular award of extension to the contractor of hvac system Rs.2,756,160	2,756,160
178.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43465	Irregular award of contract to A.T Waste management due to non observance of PPRA amounting to –Rs. 2,732,548	2,732,548
179.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43283	Irregular award of contract of security services Rs.2,428,364.	2,428,364
180.	Munshi DHQ Lhr	2019-20	45564	Irregular expenditure on purchase of Stationery & Computer Stationery for Rs. 2,409,409	2,409,409
181.	Shahdara Hospital	2019-20	45889	Irregular purchase of stationery Rs.2,384,449/-	2,384,449
182.	Ghulam Abad Fsd	2019-20	45683	Irregular expenditure due to award of contract to unregistered firm - Rs. 2,234,308	2,234,308
183.	FJMU & Allied Hospitals, Lahore	2019-20	42331	Irregular expenditure on hiring of Financial Consultant and; Planning & Development Consultants for Rs.2,226,000	2,226,000
184.	Shahdara Hospital	2019-20	45881	Irregular award of waste management with contract to M/s SAARF medical Solution Rs.2213015/-	2,213,015
185.	Nishtar Hospital Multan	2019-20	46074	Irregular procurement of stationery of Rs.2,151,498 /-	2,151,498
186.	Children Hospital Faisalabad	2019-20	45811	Improper procurement of computer equipment amounting to Rs.2,114,550	2,114,550
187.	Blood Transfusion Lhr	2019-20	41714	Irregular expenditure on Repair of Transport by managing vouchers- Rs. 2,081,296	2,081,296
188.	Children Hospital Faisalabad	2019-20	45786	Irregular purchase of furniture amounting to Rs.1,999,050	1,999,050

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
189.	Kot Khawaja Saeed Hospital	2019-20	43428	Irregular/Uneconomical expenditure without Advertisement amounting to Rs. 1,910,922 and Non Deduction of Income Tax under Head A09701-Purchase of Furniture and Fixture Rs. 85,991	1,996,913
190.	Children Hospital Faisalabad	2019-20	45840	Unjustified purchase of Bed sheets amounting to Rs. 1,905,000	1,905,000
191.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43282	Purchase of building material on quotation basis Rs. 1,895,071	1,895,071
192.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43451	Irregular purchase of stationary due to non observance of PPRA amounting to Rs. 1.87 million	1,870,000
193.	Services Hospital, Lahore	2019-20	44817	Irregular expenditure on stationery - Rs.1,798,228	1,798,228
194.	D.G Khan Hospital	2019-20	44372	Irregular expenditure on purchase of Stationery and; Printing for Rs.1,769,510	1,769,510
195.	Sahiwal Medical Colleg	2018-20	44517	Irregular outsourcing transportation of infectious hospital waste day to day basis for Rs.1,609,706	1,609,706
196.	Sheikh Zayed RYK	2019-20	45124	Irregular purchase of medical equipment worth Rs.1,590,701	1,590,701
197.	Mozang Teaching Hospital	2019-20	45010	Irregular expenditure on purchase of medicine-Rs. 1,516,498	1,516,498
198.	FJMU & Allied Hospitals, Lahore	2019-20	42329	Irregular expenditure on hiring of consultant Project Director for Rs.1,500,000	1,500,000
199.	QMC B.pur	2019-20	45977	Irregular expenditure on waste mangment of Rs.1,495,955/-	1,495,955
200.	Sardar Begum Hospital Sialkot	2019-20	39524	Irregular purchase of Stationery Rs.1,469,839	1,469,839
201.	Children Hospital Faisalabad	2019-20	45795	Irregular procurement of Auto clave amounting to Rs. 1,443,000	1,443,000
202.	Sardar Begum Hospital Sialkot	2019-20	39525	Irregular Repair of Plant & Machinery worth Rs. 1,426,822	1,426,822

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
203.	Children Hospital Faisalabad	2019-20	45794	Irregular purchase of ultrasound machine amounting to Rs. 1,390,000	1,390,000
204.	PIC Lhr	2019-20	44862	Irregular expenditure on annual contract of repair work amounting to –Rs. 1,345,241	1,345,241
205.	SIMS/Services Hospital, Lahore	2019-20	46887	irregular expenditure on account of others	1,308,204
206.	PIC Lhr	2019-20	44876	Irregular Expenditure on Fumigation – Rs. 1,244,256	1,244,256
207.	PIC Lhr	2019-20	44885	Irregular expenditure on purchase of Uniform due to violation of PPRA – Rs. 1,178,000	1,178,000
208.	PIC Lhr	2019-20	44890	Irregular expenditure on purchase of disposable items Rs.1,159,200	1,159,200
209.	Sardar Begum Hospital Sialkot	2019-20	39526	Irregular expenditure on printing Rs.1,151,480	1,151,480
210.	Munshi DHQ Lhr	2019-20	45570	Irregular expenditure on Printing for Rs.11,36,000	1,136,000
211.	Services Hospital, Lahore	2019-20	44845	Irregular expenditure on repair and maintenance of building Rs. 1,125,000	1,125,000
212.	Mayo Hospital, Lahore	2019-20	46915	Irregular expenditure on hiring of internet services Rs.1,111,350	1,111,350
213.	SIMS/Services Hospital, Lahore	2019-20	46886	irregualr expenditure on purchase of book	1,098,187
214.	Govt. Mozang Teaching Hospital, Lahore	2019-20	45011	Irregular expenditure on purchase of Transformer Rs.	1,095,000
215.	Secretary, Specialized Health Care and Medical Eduation Department	2019-20	43242	Irregular repair of furniture and fixture-Rs.1,057,116 Recovery of Rs.227,280	1,057,116
216.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46363	Non-transparent purchase of disposable items m/s global pharmaceuticals	1,021,020
217.	Children Hospital , Lahore	2018-20	44812	Non-transparent purchase of Disposable items from M/s Imtiaz Brothers Rs.1,020,000/-	1,020,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
218.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43454	Irregular purchase of Medical & Lab equipment due to non observance of PPRA amounting to – Rs. 1.01 million	1,010,000
219.	SIMS/Services Hospital, Lahore	2019-20	46904	irregualr expenditure on purchase of furniture	991,015
220.	FJMU & Allied Hospitals, Lahore	2019-20	42337	Irregular expenditure on purchase of Medicines by Fatima Jinnah Medical University for Rs.971,120	971,120
221.	FJMU & Allied Hospitals, Lahore	2019-20	42340	Irregular expenditure on purchases of Stationery, Cost of Other Store, Others & Furniture & Fixture by College of Nursing for Rs.963,283	963,283
222.	Children Hospital Faisalabad	2019-20	45787	Improper purchase of stationery/computer stationery amounting to Rs. 953717 (Rs.827602+Rs. 126115)	953,717
223.	Services Hospital, Lahore	2019-20	44851	Irregular expenditure on repair and maintenance of HVAC system and Lifts Rs. 914,000	914,000
224.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43330	Purchase of injections and tablets of Rs.906,779	906,779
225.	Abdul Queem Hospital Sahiwal	2018-20	45676	Defective Tendering Process for Others (A03942) -Rs. 835,024/-	835,024
226.	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42719	Irregular purchase without observing ppra rules Rs. 791,271	791,271
227.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43181	mis procurment	781,745
228.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43325	Irregualr award of contract of laundary services Rs.7,381,221	781,221
229.	Mayo Hospital, Lahore	2019-20	46908	Irregular / Unjustified Expenditure on repair of hospital lifts Rs.754,306	754,306

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
230.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39502	Medicine without obtaining DTL reports from PQCB-Rs.750,000	750,000
231.	MS DHQ Teaching Hospital, Sargodha	2018-20	46268	Non Disposal of Un Serviceable Store Articles Valued To Rs.750,000 (Approx)	750,000
232.	FIC Faisalabad	2019-20	47581	Irregular Purchase of medicines/disposable on quotations at higher Rates - Rs.729,528/-	729,528
233.	Allied Hospital Fsd	2019-20	45728	Irregular Purchase of Air Condiitoners amounting to Rs.717,900/-	717,900
234.	Services Hospital, Lahore	2019-20	44820	Irregular expenditure on repair of office building Rs.593,923 and Less deduction of Sales Punjab tax Rs.118,530	712,453
235.	Mian Nawaz Sharif Hospital, Lahore	2019-20	39496	Irregular expenditure on Repair of Building for Rs.645,040/-	645,040
236.	Children Hospital Faisalabad	2019-20	45788	Irregular expenditure of Cost of other stores amounting to Rs. 642,605	642,605
237.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46790	irregualr expenditure due to violation of PPRA rules	560,900
238.	Sahiwal Medical Colleg	2018-20	44521	Irregular expenditure on incineration of infectious waste for Rs.558,026	558,026
239.	FJMU & Allied Hospitals, Lahore	2019-20	42354	Irregular expenditure on purchase of Tyres for Buses for Rs.547,000	547,000
240.	Services Hospital, Lahore	2019-20	44846	Irregular expenditure on hiring of disposal/Incineration of infectious hospital Waste Rs. 511,490	511,490
241.	FIC Faisalabad	2019-20	47577	Purchase of Store items on quotations instead of tender Rs. 495,000/-	495,000
242.	Shahdara Hospital	2019-20	45872	Non transparent purchase of surgical items from M/s Bajwa Sons Rs.460,000/-	460,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
243.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43461	purchase of medicine - Rs. 406,000	406,000
244.	Shahdara Hospital	2019-20	45874	Irregular purchase of surgical items from M/s Fintex Pharma Rs.	395,490
245.	Services Hospital, Lahore	2019-20	44818	Irregular expenditure on Computer stationery - Rs.386,525	386,525
246.	Jinnah Hospital	2019-20	42873	irregular expenditue Rs.373,879	373,879
247.	Mozang Teaching Hospital	2019-20	45016	Irregular expenditure under head Printing & Publication Rs. 360,748	360,748
248.	Children Hospital Lahore	2019-20	47609	Non-transparent purchase of Disposable items from M/s Medinostic Healthcare- Rs360,000.	360,000
249.	KotKhwaja Saeed Teaching Hospital, Lahore	2019-20	43467	Irregular expenditure on purchase of Uniform- Rs. 356,350	356,350
250.	Services Hospital, Lahore	2019-20	44847	unauthorized extension of disposal/ Incineration of infectious hospital Waste Rs.120,772.	353,613
251.	Punjab Dental Hospital, Lahore	2018-20	42869	Irregular /uneconomical award of contract of infectious waste management services for Rs.340,599	340,599
252.	Mozang Teaching Hospital	2019-20	45018	Irregular expenditure under head Printing & Publication Rs. 295,265	295,265
253.	PIC Lhr	2019-20	47232	Irregular expenditure on purchase of Printing of General Cardio vascular disease –Rs. 266,450	266,450
254.	Children ComplexxMulta	2019-20	43981	irregular procurment of Rs.250,377	250,377
255.	Mozang Teaching Hospital	2019-20	45019	purchase of medicine Rs. 240,480	240,480
256.	General Hospital Ghulam Muhammad Faisalabad	2019-20	46789	irregular purchase on the purchase of LED lights	195,300
257.	Pak Italian Burn Centre Multan	2019-20	44698	non-signing of Contract – Rs. 180,232	180,232

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
258.	Jinnah Hospital	2019-20	43483	Unjustified pexpenditure on purchase of plants for horticulture and plantation	166,000
259.	Children Hospital, Faisalabad	2014-20	45785	Doubtful-expenditure on account of Laundry services amounting to Rs.	107,359
260.	Children Hospital Faisalabad	2019-20	45792	Irregular implementation of contract on account of Automatic Film Processor	0
261.	Abdul Queem Hospital Sahiwal	2018-20	45678	Deliberate delay in tendering process	0
262.	Children Hospital, Faisalabad	2014-20	45793	Non procurement of Tens Portable apart from participation of firms	0
263.	AIMH Sialkot	2018-20	46002	auction made without advertisement in newspaper/PPRA	0
264.	Children Hospital Lahore	2019-20	47619	Irregular purchase of medical equipments from single bidders	0
265.	SHC & ME Lahore	2019-20	47666	Non-advertisement of annual procurement plan	0
266.	Children Hospital Lahore	2019-20	47625	irregular procurments	0
Total					**16,193,648,552**

Annexure-52 (Audit Para No. 21.4.17)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Allied Hospital Fsd	2019-20	45735	Irregular purchae of disposables/surgical from M/s Tanveer Enterprises	151,966,057
2	Allied Hospital Fsd	2019-20	45732	Irregular purchae of Medicines from M/s Friends enterprises	148,946,329
3	Allied Hospital Fsd	2019-20	45734	Irregular Purchase of Medicines/disposables from M/s Tahir Pharmacy Rs.97,835,168/- Recovery of Income Tax Rs.3,167,309/-	97,835,168
4	Allied Hospital Fsd	2019-20	45755	Irregular Purchase of Medicines From M/S Friends Enterprises	38,657,587
5	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43433	procurement from black listed firm	2,517,000
6	Allied Hospital Fsd	2019-20	45731	Irregular purchae of Medicines from M/s Azeem enterprises Rs.25745056/- Recovery of Income Tax Rs.901076/-	25,745,056
7	Allied Hospital Fsd	2019-20	45757	Irregular Purchase of disposables / surgicalform M/S Tanveer Enterprises	16,402,654
8	Allied Hospital Fsd	2019-20	45720	Irregular Purchase of disposables/surgical from M/s J.J Brothers	11,801,050
9	Allied Hospital Fsd	2019-20	45756	Irregular Purchase of Medicines / disposables From M/S Tahir Pharmacy	9,906,086
10	Allied Hospital Fsd	2019-20	45754	Irregular Purchase of Medicines From M/S Azeem Enterprises Rs.8011884/- Recovery of Income Tax Rs.280417/-	8,011,884
11	Allied Hospital Fsd	2019-20	45750	Irregular purchase of C-Arm Machine	7,161,550
12	Allied Hospital Fsd	2019-20	45733	Irregular purchae of disposables/surgical from M/s Gojra Medical Store	6,402,610
13	Lady Aitcheson Hospital, Lahore	2019-20	44159	violation of tendering documents	6,000,000
14	Children Hospital, Lahore	2018-20	44810	Valid sales services certificate from manufacturer not provided, warranty cost not separately mentioned and approval of FD for advance payment of warranty cost not obtained.	5,092,126
15	Allied Hospital Fsd	2019-20	45752	Irregular purchase of Electo Surgical Units -	4,786,860
16	Allied Hospital Fsd	2019-20	45753	Irregular purchase of DIATHERY with vessel sealing system Rs.4228200/- and non recovery and L.D Charges of Rs.439712/-	4,228,200
17	Allied Hospital Fsd	2019-20	45749	Irregular Purchase of disposables / Surgicalfrom M/S J.J Brothers	4,056,241

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
18	Allied Hospital Fsd	2019-20	45727	Irregular Purchase of PCR Machine amounting to	3,500,000
19	Children Hospital, Lahore	2018-20	44809	Valid exclusive authorization of manufacturer not provided, warranty cost not separately mentioned and approval of FD for advance payment of warrantee cost not obtained.	3,209,000
20	Lady Aitcheson Hospital, Lahore	2019-20	44152	supplied local medicine while quoted rate for imported items	2,999,465
21	Children Hospital Lahore	2019-20	47621	Irregular expenditure was incurred on school of allied Health Sciences	2,916,898
22	Children Hospital Faisalabad	2014-20	45816	Irregular purchase of pulse oximeter amounting to Rs. 1,938,000	1,938,000
23	Lady Aitcheson Hospital, Lahore	2019-20	44153	supplied local medicine while quoted rate for imported items	1,899,500
24	Children Hospital Faisalabad	2014-20	45841	Irregular purchase of oximeter amounting to Rs. 1,239,500	1,239,500
25	Allied Hospital Fsd	2019-20	45751	Irregular purchase of Ceiling O.T Lights Rs.1103525/- and non recovery of L.D Charges Rs.83867/-	1,103,525
26	Pakistan Kidney and Liver Institute and research Center, Lahore	2018 - 20	46208	Irregualr hiring of consultancy	599,700
27	Children Hospital Faisalabad	2019-20	45810	Improper procurement and contract management of stationery amounting to Rs.176,212	176,212
28	FMU & Allied Institution, Faisalabad	2019-20	45717	Irregular/unauthorized purchase of drugs/medicines (LP) pricing	53,755,088
29	Children Hospital, Faisalabad	2014-20	45817	Irregular payment on account of purchase baby incubators Rs.4,111,850	4,111,850
30	Children Hospital, Faisalabad	2014-20	45818	Irregular payment on account of purchase multipurpose operating tables Rs.5,119,300	5,119,300
31	Vice Chancellor, FJMU & Allied Hospitsl, Lahore	2019-20	42328	Irregualrities in technical and financial evaluation of drug and medicines resulting non transparent procurement process.	0
Total					**1,636,717,583**

Annexure-53 (Audit Para No. 21.4.18)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	PIC Lhr	2019-20	44881	Irregular expenditure on outsourcing of Security Services for - Rs. 37,412,074	37,412,074
2.	General Hospital, Lahore	2019-20	43399	Irregular award of security contract- Rs.22,716,288	22,716,288
3.	Mozang Teaching Hospital	2019-20	45005	Irregular expenditure on outsourcing of Security Services	4,326,480
4.	Children Hospital Faisalabad	2019-20	45814	Unjustified expenditure on hiring of Janitorial services amounting to Rs. 1,708,151	1,708,151
5.	Govt. DHQ Teaching Hospital, Lahore	2019-20	47711	Inrregular expenditure on security services	8,877,474
6.	Lady Willingdon Hospital, LHR	2018-20	44763	Janitorial outsourcing contract made for 66 janitorial 3 supervisors in each shift of 8 hours basis the service provider deployed 69 workers on daily basis whereas he was paid full amount.	11,297,636
7.	Secretary, SHC &ME, Department	2019-20	43397	Cataract of waste management was awarded to LWMC whereas the payment was made to Solid Waste Management Company.	7,255,108
8.	Govt. Mozang Teaching Hospital, LHR	2019-20	45004	Janitorial outsourcing contract was without assessment of measurement of the area and without obtaining list of janitors supervisor/ their ID card and attendance.	4,468,800
9.	Lady Aitcheson Hospital, Lahore	2019-20	44164	Irregular/wasteful expenditure due to un necessary hiring of janitorial Services	3,100,000
Total					**101,162,011**

Annexure-54 (Audit Para No. 21.4.19)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	FMU & Allied Institution, Faisalabad	2019-20	45726	irregular expenditure on repair of machinery and equipment	19,522,744
2	FMU Faisalabad	2019-20	47633	Irregular / unauthorized expenditure on account of repair of machinery	16,771,786
3	FIC Faisalabad	2019-20	47578	Irregular / Unjustified Expenditure on Repair of Machinery &Equipments	15,748,640
4	FMU Faisalabad	2019-20	47634	Irregular / unauthorized expendture on account of repair of medical and lab. Equipments -	15,616,943
5	Medical Superintendent, Allama Iqbal Memorial Hospital, Sialkot	2018-20	46022	Loss due to wastage of Cardiac Hospital Resources through irregular repair & maintenance charges of angiography machines	9,202,800
6	FMU & Allied Institution, Faisalabad	2019-20	45747	irregular expenditure on repair of C.T Scan Machine	8,431,500
7	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45117	irregular expenditure on repair of machinery and equipment	7,116,046
8	Principal PGMI/General Hospital, Lahore for the year	2019-20	43400	paid for repair of MRI machine during which the machine remained off	5,650,000
9	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46359	irregular expendiutre on repair of machinery	5,200,000
10	Children Hospital, Lahore	2018-20	44813	irregular expenditure on repair & maintenance	5,052,000
11	Children Hospital, Lahore	2018-20	44806	irregular expenditure on repair & maintenance	4,533,276
12	FMU & Allied Institution, Faisalabad + 65104 $	2019-20	45711	irregular expenditure on repair and maintenance of machinery & equipment	2,472,000
13	FMU & Allied Institution, Faisalabad	2019-20	45761	irregular expenditure on repair and maintenance of machinery & equipment	2,038,867

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
14	FMU & Allied Institution, Faisalabad	2019-20	45760	irregular procurment	1,848,960
15	Children Hospital, Lahore	2018-20	44811	valid exclusive authorization of manufacturer not provided, purchased at higher cost than estimated value, warrantee cost paid in advance without approval of FD	1,642,500
16	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45125	irregular procurment	1,442,202
17	Children Hospital, Lahore	2018-20	44789	irregular procurment	1,350,000
18	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46350	irregular procurment	555,000
19	-do-	2018-20	47598	Irregular/Unjustified Repair of Vehicles	440,670
20	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45129	Irregular expenditure on repair of furniture & fixture Rs. 752,090	752,090
Total					**450,233,438**

Annexure-55 (Audit Para No. 21.4.20)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43310	Acceptance of lab. Kits at lesser shelf life Rs.12,903,911/- and non-recovery of penalty charges from firms for supplying lab. Kits having lesser shelf life-Rs. 2,394,891/-	12,903,911
2	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46355	penalty of shelf life	3,954,761
3	M. S DHQ Teaching Hospital, Sargodha	2018-20	46265	short expiry	2,530,480
4	FMU & Allied Institution, Faisalabad	2019-20	45704	Non deduction of shelf life penalty on purchase of mediciners.2,282,947/-	2,282,947
5	Children Hospital & Institute of Child Health, Multan	2019-20	43972	Irregular purchase/use of medicines below the prescribed limit of shelf Iife-Rs.1.770 million	1,770,000
6	Said Mitha Hospital, Lahore	2019-20	42204	Un-authorized acceptance of medicines below the acceptable shelf life	1,525,700
7	FMU & Allied Institution, Faisalabad	2019-20	45746	Non deduction of shelf life penalty on purchase of Medicine Rs.509,589 /-	509,589
8	S.M. Hussain Govt. T.B. Sanatorium Sami Murree	2018-20	45987	short expiry	497,280
9	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46025	short expiry	479,949
10	Govt. Teaching Hospital Shahdra	2018-20	47576	Irregular purchase of short shelf life medicine and non recovery on account of penalty	78,533
Total					**26,533,150**

Annexure-56 (Audit Para No. 21.4.24)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs.)
1	Children Hospital Lahore	2014-20	47610	Irregular expenditure without immediate requirement of medicines/disposable -	1,713,502,246
2	QMC & Allied Institutions Bahawalpur	2019-20	45962	Drug and medicine	1,372,845,441
3	Nishtar Medical University & Allied Institutions, Multan	2019-20	46043	Drug and medicine	666,858,978
4	FMU Faisalabad	2014-20	47640	Un-Justified Excess Purchase of Drug and Medicine without Immediate Requirement - Rs.536469609/-	536,469,609
5	Sheikh Zayed Hospital Rahim Yar Khan	2018-20	45104	Drug and medicine	498,820,467
6	MIC Multan	2019-20	44140	Un-justified excess purchase of drug and medicine without	485,632,635
7	Jinnah Hospital	2019-20	43481	Irregular expenditure without immediate requirement total Stock in Stores	337,677,590
8	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42907	Drug and medicine	258,485,492
9	RWP Medical University & Allied Hospitals, RWP	2018-20	43265	Drug and medicine	244,662,196
10	RWP Medical University & Allied Hospitals, RWP	2018-20	43174	Drug and medicine	168,051,343
11	RWP Medical University & Allied Hospitals, RWP	2018-20	43314	Drug and medicine	158,209,098
12	Wazirabad Institute of Cardiology	2019-20	44682	Irregular Purchase of medicine excess than Requirements .	97,862,514
13	Govt. Sardar Begum Teaching Hospital, Sialkot	2018-20	39510	Drug and medicine	62,639,977
14	Lady Willington Hospital	2018-20	44761	Un-justified excess procurement of drug and medicine without immediate requirement.	57,820,651
15	Said Mitha Hospital, Lahore	2019-20	42209	Irregular expenditure without immediate requirement	39,274,500
16	QMC & Allied Institutions Bahawalpur	2019-20	45963	Machinery &equipments	36,759,065
17	Govt. Mian Nawaz Sharif Hospital, Lahore	2019-20	39474	Drug and medicine	13,454,649
18	M. S DHQ Teaching Hospital, Sargodha	2018-20	46273	Drug and medicine	13,225,483

19	Director, Institute of Blood Transfusion Services Punjab, Lahore	2018-20	41711	Printing times	7,548,650
20	Children Hospital & Institute of Child Health, Multan	2019-20	43967	Blockage of government money due to excess purchase than requirement-	6,935,460
21	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46010	IT tower and RO plant	5,440,000
22	Jinnah Hospital ,Lhr	2019-20	42876	Purchase of 02 Diesel Generators valuing Rs.4.900 million during 2014-15 yet not made operational.	4,900,000
23	Haji Abdul Qayyum Teaching Hospital, Sahiwal	2018-20	45677	Drug and medicine	4,390,177
24	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46024	Drug and medicine	3,418,903
25	Children Hospital, Faisalabad	2014-20	45843	Pallets	2,222,250
26	Munshi DHQ Lhr	2019-20	45568	Irregular purchase of Adhesive Paper taps with requirement – .	1,800,000
27	Jinnah Hospital	2019-20	43480	Excessive purchase of medicine related to Jinnah Burn & Reconstructive Surgery Centre,AIMS without assessing the requirement resulted in blockage of Government money -.	1,236,159
28	S.M. Hussain Govt. T.B. Sanatorium Sami Murree	2018-20	45996	Drug and medicine	643,010
29	Children Hospital, Faisalabad	2014-20	45844	Abdominal sheets	594,000
30	Children Hospital Faisalabad	2014-20	47655	Blockade of capital due to purchase without immediate requirement	0
31	Children Hospital Faisalabad	2014-20	47658	Blockade of capital due to purchase without immediate requirement	0
32	Children Hospital Faisalabad	2014-20	47663	Blockade of capital due to purchase without immediate requirement	0
33	Punjab Institute Cardiology. Lahore	2019-20	44898	Non installation/assembling/utilization of costly imported machine Hypothermia machine Rs. 46,508,318	46,508,318
34	Pakistan Kidney and Liver Institute and Research Center,	2018-20	46183	Heavy blockage of public money due to non- utilization of consumable/non-consumable	24,188,213

	Lahore			items of store of Rs.24,188,213/-	
35	Govt. General Hospital Ghulam Muhammadabad Faisalabad	2019-20	46791	unauthorized excess purchase of Gloves without immediate requirement	6,413,813
Total					**6,878,490,887**

Annexure-57 (Audit Para No. 21.4.25)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	M. S DHQ Teaching Hospital, Sargodha	2018-20	46253	non replacement of substandard medicine	65,125,495
2	Principal PGMI/General Hospital, Lahore	2019-20	43388	non replacement of expired medicine	14,307,135
3	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46001	non replacement of expired medicine	8,997,912
4	Jinnah Hospital	2019-20	43495	Non-replacement of misbranded/sub-standard medicines.	7,180,370
5	SIMS/Services Hospital, Lahore	2019-20	44824	non replacement of substandard medicine	6,589,116
6	Punjab Institute Cardiology. Lahore	2019-20	44867	non replacement of substandard medicine	4,719,245
7	RWP Medical University & Allied Hospitals, RWP	2018-20	43334	non replacement of expired medicine	4,360,066
8	RWP Medical University & Allied Hospitals, RWPMS DHQ Hospital, Rawalpindi	2018-20	43189	non replacement of substandard medicine	4,011,720
9	Govt. Mian Nawaz Sharif Hospital, Lahore	2019-20	39472	non replacement of substandard medicine	3,997,000
10	Shahdara Hospital, Lahore	2019-20	45866	non replacement of substandard medicine	3,246,975
11	RWP Medical University & Allied Hospitals, RWP	2018-20	43383	non replacement of substandard medicine	2,793,650
12	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42898	non replacement of substandard medicine	2,349,000
13	Children Hospital, Lahore	2018-20	44783	non replacement of substandard medicine	2,259,950
14	Govt. General Hospital Ghulam Muhammad FSD	2019-20	45687	non replacement of substandard medicine	1,929,700
15	FMU & Allied Institution, Faisalabad	2019-20	45738	non replacement of expired medicine	1,652,440
16	Govt. Mian Nawaz Sharif Hospital, Lahore	2019-20	39477	non replacement of substandard medicine	1,500,000
17	RWP Medical University & Allied Hospitals, RWP	2018-20	43186	non replacement of expired medicine	1,440,000
18	MS, Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2019-20	42904	outstanding recovery of medicines declared dangerous	804,730
19	Govt. Mozang Teaching Hospital, Lahore	2019-20	45014	non replacement of substandard medicine	648,500

20	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43456	non replacement of substandard medicine	635,000
21	S.M. Hussain Govt. T.B. Sanatorium Sami Murree	2018-20	45988	non replacement of substandard medicine	328,000
22	Nishtar Medical University & Allied Institutions, Multan	2019-20	46062	non replacement of expired medicine	318,190
23	Gujranwala Medical College& Allied Hospital, Gujranwala	2019-20	42710	Substandard medicine not yet replaced and action not taken against the defaulter suppliers	158,350
24	Principal, Khawaja Muhammad Safdar Medical College, Sialkot	2018-20	43472	non return of banned medicine	277,320
25	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42708	non replacement of expired medicine	217,230
26	Lady Willington Hospital, Lahore	2018-20	44779	non replacement of misbranded medicine	207,750
27	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42709	non return of medicines declared dangerous	107,749
28	Jinnah Hospital	`	43491	Enquiries about pilferage of pharmacy items and disposal of substandard medicine without any concrete remedial action by the management	0
29	Mayo Hospital Lahore.	2019-20	42807	Loss due to substandard/ misbrandcd medicine supply of Stock - Rs. 9,284,156	9,284,156
30	RWP Medical University & Allied Hospitals, RWP	2018-20	43328	Outstanding recovery of cost of medicines Rs. 308,403/-declared dangerous for consumption	308,403
31	Kot Khawaja Saeed Teaching Hospital, Lahore	2019-20	46781	non replacement of near to expiry medicines	225,594
32	FMU Faisalabad	2019-20	47631	Non-replace of sub-standard medicine	8,796,720
Total					**158,777,466**

Annexure-58 (Audit Para No. 21.4.27)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	SIMS	2019-20	44840	Recovery against Contractors	125,512,999
2.	Secretary SHC & ME Department	2019-20	43395	Recovery against Contractors	60,056,842
3.	SIMS	2019-20	44841	Recovery against Contractors	36,551,853
4.	Lahore General Hospital, Lahore	2019-20	43390	Loss due to Irregular award of Contract of of canteen/Tuck Shop	17,578,371
5.	Secretary SHC & ME Department	2019-20	43394	Recovery against Contractors	16,987,210
6.	SIMS	2019-20	44839	Recovery against Contractors	16,433,120
7.	Secretary SHC & ME Department	2019-20	43391	Recovery against Contractors	15,773,250
8.	Principal PGMI/General Hospital, Lahore	2019-20	43392	over charging of parking fee	13,650,000
9.	FMU	2019-20	45743	Recovery against Contractors	13,502,645
10.	Rawalpindi Medical University	2018-20	43178	Recovery against Contractors	10,917,750
11.	VC. FJMU	2019-20	42333	Recovery against Contractors	10,487,457
12.	Mayo Hospital Lahore.	2019-20	42810	Loss due to purchase of disposables at higher rates-Rs. 10,352,420	10,352,420
13.	Sheikh Zayad, RYK	2018-20	45115	Recovery against Contractors	9,844,400
14.	Nishter Medical University	2019-20	46041	Recovery against Contractors	9,764,178
15.	D.H.Q. Teaching Hospital, Lahore	2019-20	45557	penalty of shelf life	9,165,000
16.	RMU	2018-20	43276	penalty of shelf life	522,950
17.	Secretary SHC & ME Department	2019-20	43393	Recovery against Contractors	7,385,355
18.	FMU & Allied Institution, Faisalabad	2019-20	45707	loss due to expensive lab kits	7,319,288
19.	Children Hospital, Faisalabad	2014-20	45805	warranty cost paid without provision	7,004,000
20.	FMU	2019-20	45721	Recovery against Contractors	6,664,500
21.	Lady Wilington Hospital	2018-20	44768	Recovery against Contractors	6,662,508
22.	FMU	2019-20	45723	Recovery against Contractors	6,517,500
23.	Gujranwala Medical	2019-20	42703	Loss due to Illegal	6,000,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
	College, G/wala			Occupation of pharmacy	
24.	FMU	2019-20	45767	Recovery against Contractors	5,672,173
25.	Children Hospital Multan	2019-20	43969	Recovery against Contractors	5,386,000
26.	Govt. G.H. Hospital, Faisalabad	2019-20	45701	Recovery against Contractors	4,800,000
27.	Gujranwala Medical College	2019-20	42702	Recovery against Contractors	4,610,000
28.	Nihster Medical University	2019-20	46052	Recovery against Contractors	4,101,534
29.	Rawalpindi Medical University	2018-20	43306	Recovery against Contractors	3,557,109
30.	AIMC	2019-20	43504	Recovery against Contractors	3,211,336
31.	FMU	2019-20	45725	Recovery against Contractors	2,872,670
32.	Govt. G.H. Hospital, Faisalabad	2019-20	45689	Recovery against Contractors	2,488,227
33.	LGH, Lahore	2019-20	38578	LD Charges	2,448,948
34.	Mayo Hospital Lahore.	2019-20	42808	Loss due to purchase of medicines at higher rates-Rs. 2,339,350	2,339,350
35.	Aziz Bhatti Shaheed Hospital, Gujrat	2019-20	42894	Recovery against Contractors	2,280,000
36.	Gujranwala Medical College	2019-20	42701	Recovery against Contractors	2,201,209
37.	FMU	2019-20	45758	Recovery against Contractors	2,046,643
38.	Children Hospital Multan	2019-20	43958	Recovery against Contractors	2,000,000
39.	Faisalabad institute of cardiology F/Abad	2019-20	38700	LD Charges	1,974,950
40.	Mayo Hospital Lahore.	2019-20	42816	Loss due to award of contract at higher rates of Medical Gases Rs.l,974,000	1,974,000
41.	DG. Khan Medical College	2018-20	44370	Recovery against Contractors	1,920,000
42.	Punjab Institute Cardiology. Lahore	2019-20	44900	non increase of car parking rent	1,855,080
43.	Children Hospital Lahore	2018-20	44801	Recovery against Contractors	1,750,193
44.	VC. FJMU	2019-20	42327	Recovery against Contractors	1,636,614
45.	KotKhwja Saeed Hospital Lahore	2019-20	43453	Loss due to Irregular award of canteen contract	1,597,000
46.	Nishter Medical University	2019-20	46042	Recovery against Contractors	1,560,783
47.	Allama Iqbal Medical	2019-20	42887	Recovery against	1,550,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
	College			Contractors	
48.	FMU	2019-20	45724	Recovery against Contractors	1,447,390
49.	Principal Gujranwala Medical College	2018-20	32579	Recovery against Contractors	1,432,000
50.	Allama Iqbal Hospital Siakot	2018-20	46006	Non/Less Deduction of LD Charges On A/C of Late Delivery-	1,403,272
51.	Gujranwala Medical College	2019-20	42718	Recovery against Contractors	1,382,980
52.	Rawalpindi Medical University	2018-20	43311	Recovery against Contractors	602,000
53.	Aziz Bhatti Shaheed Hospital, Gujrat	2019-20	42893	Recovery against Contractors	1,294,444
54.	QMC	2019-20	45939	Recovery against Contractors	1,240,000
55.	QMC	2019-20	45953	Recovery against Contractors	1,138,533
56.	MS DHQ Teaching Hospital, Sargodha	2018-20	46256	Non/Less Deduction of LD Charges On A/C of	983,684
57.	QMC	2019-20	45955	Recovery against Contractors	982,698
58.	Govt. G.H. Hospital, Faisalabad	2019-20	45684	Recovery against Contractors	944,358
59.	Pakistan Kidney and Liver Institute and research Center, Lahore	2018-20	46200	Non-deduction of LD Charges-Rs.931,141	931,141
60.	M. S DHQ Teaching Hospital, Sargodha	2018-20	46262	DTL sample cost	865,504
61.	Gujranwala Medical College	2019-20	42727	Recovery against Contractors	852,612
62.	D.H.Q. Teaching Hospital, Lahore	2019-20	45571	excess payment for hospital waste	815,345
63.	KEMU	2019-20	42310	Recovery against Contractors	792,255
64.	Sahiwal Medical College	2018-20	44507	Recovery against Contractors	792,000
65.	Children Hospital Faisalabad	2019-20	45815	Loss to Govt. due to Non deduction of LD	765,584
66.	PIC	2019-20	44901	Recovery against Contractors	24,000
67.	Gujranwala Medical College	2019-20	42700	Recovery against Contractors	560,000
68.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	46814	Non recovery of ROP -RS. 508,507/-	508,507
69.	FMU	2019-20	45759	Recovery against Contractors	432,350

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
70.	Sahiwal Medical College	2018-20	44529	Recovery against Contractors	400,000
71.	RWP Medical University & Allied Hospitals, RWP	2018-20	43364	DTL sample cost	395,213
72.	Allama Iqbal Medical College	2019-20	42890	Recovery against Contractors	373,879
73.	M. S DHQ Teaching Hospital, Sargodha	2018-20	46272	Cost of ATM	360,000
74.	Ch. Pervaiz Elahi Institute of Cardiology	2018-20	44146	Recovery against Contractors	332,519
75.	DG. Khan Medical College	2018-20	44371	Recovery against Contractors	300,000
76.	Children Hospital, Multan	2019-20	43978	Recovery against Contractors	268,041
77.	Punjab Organ Transplant Authority	2019-20	41555	LD Charges	220,377
78.	Gujranwala Medical College	2019-20	42713	Recovery against Contractors	139,200
79.	Munshi DHQ Lhr.	2019-20	45577	Non-Recovery of liquidated damages for late supply of medicines	134,442
80.	Children Hospital Multan	2019-20	43982	LD Charges	120,852
81.	Rawalpindi Medical University	2018-20	43290	Recovery against Contractors	119,790
82.	M.S. Allama Iqbal memorial Hospital, Sialkot	2018-20	46028	DTL sample cost	111,345
83.	Punjab Institute Cardiology. Lahore	2019-20	44899	Loss due to non adding of 10% annual increase on account of Cafeteria rent-Rs. 3,322,727	3,322,727
84.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43319	Uneconomical purchase of material for dialysis on quotation basis Rs.33,150,770. loss of Rs.3,676,169. recovery of cost of risk purchase and overpaid amount Rs.370,902	33,150,770
85.	Faisalabad institute of cardiology F/Abad	2019-20	46362	was outstanding against various government departments/autonomous bodies on account of medical treatment charges	3,124,830
86.	Punjab Institute of Cardiology, Lahore	2019-20	44891	was outstanding against various government departments/autonomous bodies on account of	7,021,408

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
				medical treatment charges	
87.	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42705	Cost of DTL samples sent for laboratory tests not recovered from suppliers Rs.111,477	111,477
88.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2018-20	44138	Out standing amount from Panel department	7,098,123
Total					**567,671,588**

Annexure-59 (Audit Para No. 21.4.28)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	PGMI, LGH, Lahore	2019-20	43414	Non-recovery of Electricity charges on sub meter basis	267,596,797
2	QMC & Allied Institutions Bahawalpur	2019-20	45936	provision of electricity on subsidized rates	10,755,990
3	Children Hospital, Lahore	2018-20	44792	utility charges not recovered from contractor	7,094,767
4	QMC		45960	Out standing electricity	2,083,067
5	Sahiwal Medical College & Allied Institutions, Sahiwal	2018-20	44529	Non-Recovery of Rent and electricity Charges from BOP for ATM installed in Hospital Rs 400,000 approximately.	400,000
6	Gujranwala Medical College & Allied Hospital, Gujranwala	2019-20	42726	Non-recovery of air-conditioner charges from hostel students	111,477
Total					**288,042,098**

Annexure-60 (Audit Para No. 21.4.30)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of loss	Amount (Rs.)
1.	Nishtar Hospital Multan	2019-20	46034	Non recovery of cost of risk purchase-Rs.7,497,225	7,497,225
2.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43308	Loss due to non-recovery of risk purchase of medicine/ disposable items- Rs. 6,112,432	6,112,432
3.	FMU & Allied Institution, Faisalabad	2019-20	45740	Risk purchase of medicines/disposable made through local purchase recoverable	5,345,865
4.	Services Hospital, Lahore	2019-20	44832	Non-recovery of risk purchase cost from firms-Rs. 3,877,771	3,877,771
5.	Children Hospital , Lahore	2018-20	44798	Risk Purchase of Medicines/Disposable made through Local Purchase-Rs.3,822,974	3,822,974
6.	Mayo Hospital, Lahore	2019-20	42812	Non recovery on account of Risk purchase	2,525,744
7.	Allama Iqbal Hospital Siakot	2018-20	46000	Non deposit of Recovery of Risk Purchase medicines- Rs. 1,675,212 Recovery of LD Charges- Rs. 803,105	2,478,317
8.	QMC B.pur	2019-20	45935	Non recovery of cost of risk purchase- Rs.1,806,150	1,806,150
9.	Allied Hospital Fsd	2019-20	45705	Risk purchase of medicine/disposable made through Local Purchase - Rs.974,476	974,476
10.	Faisalabad Institute of Cardiology, Faisalabad	2019-20	46353	Risk purchase of medicines / disposable made throuth local purchase recoverable amount of Rs. 816086	816,086
11.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43377	Loss due to non-recovery of risk purchase of medicine/ disposable items- Rs. 668,050/- investigation thereof.	668,050

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of loss	Amount (Rs.)
12.	Rawalpindi medical college & Allied institution, Rawalpindi	2018-20	43378	Purchaases of medicines on risk cost purchase basis and non recovery of risk cost purchase-Rs. 585,743	585,743
13.	Children ComplexxMulta	2019-20	43976	Non recovery of risk purchase price difference due to non-delivery of medicines	495,066
14.	Allied Hospital Fsd	2019-20	45742	Loss due to non recovery of Risk Purchase of Surgical/Disposable items Rs.388606/-	388,606
15.	Shadral Hospital Lahore	2019-20	45861	Non recovery of account of Risk purchase	246,610
16.	S.M Hussain Govt. T.B. Sanatorium SamilMuree	2018-20	45989	Non deposit of Recovery of Risk Purchase medicines-& LD charges	159,300
Total					**37,800,415**

Annexure-61 (Audit Para No. 21.4.31)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	FMU	2019-20	45710	Non-Recovery of GST/PST and IT.	20,834,649
2.	Children Hospital, LHR.	2018-20	44799	Non-Recovery of GST/PST and IT.	20,431,949
3.	Rawalpindi Medical University	2018-20	43305	Non-Recovery of GST/PST and IT.	14,156,536
4.	Rawalpindi Medical University	2018-20	43338	Non-Recovery of GST/PST and IT.	12,321,191
5.	FMU	2019-20	45739	Non-Recovery of GST/PST and IT.	11,701,624
6.	SH & ME Department	2018-20	45116	Non-Recovery of GST/PST and IT.	11,649,186
7.	Rawalpindi Medical University	2018-20	43372	Non-Recovery of GST/PST and IT.	7,658,562
8.	Children Hospital, LHR.	2018-20	44797	Non-Recovery of GST/PST and IT.	7,613,731
9.	Sahiwal Medical College	2018-20	44503	Non-Recovery of GST/PST and IT.	6,474,159
10.	Rawalpindi Medical University	2018-20	43179	Non-Recovery of GST/PST and IT.	5,418,440
11.	FMU	2019-20	45719	Non-Recovery of GST/PST and IT.	4,968,910
12.	Govt. DHQ Teaching Hospital, LHR.	2019-20	45560	Non-Recovery of GST/PST and IT.	4,624,160
13.	Rawalpindi Medical University	2018-20	43373	Non-Recovery of GST/PST and IT.	683,100
14.	FMU	2019-20	45736	Non-Recovery of GST/PST and IT.	3,786,623
15.	Secretary SHC & ME Department	2019-20	43406	Non-Recovery of GST/PST and IT.	3,753,131
16.	Gujranwala Medical College	2019-20	42691	Non-Recovery of GST/PST and IT.	3,686,929
17.	Faisalabad institute of Cardiology	2019-20	46360	Non-Recovery of GST/PST and IT.	3,535,039
18.	Govt. Said Mittha Teaching Hospital, LHR.	2018-20	42207	Non-Recovery of GST/PST and IT.	3,472,385
19.	FMU	2019-20	45745	Non-Recovery of GST/PST and IT.	3,408,375
20.	Rawalpindi Medical University	2018-20	43180	Non-Recovery of GST/PST and IT.	3,386,525
21.	Rawalpindi Medical University	2018-20	43190	Non-Recovery of GST/PST and IT.	2,137,462
22.	Rawalpindi Medical University	2018-20	43307	Non-Recovery of GST/PST and IT.	2,881,335
23.	Faisalabad Institute of Cardiology, F/abad	2019-20	38713	Non receipt of stamp duty on contracts	2,553,547
24.	Aziz Bhatti Shaheed	2019-20	42899	Non-Recovery of GST/PST and	2,441,244

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
	Hospital, Gujrat			IT.	
25.	Govt. G.M. Hospital Faisalabad	2019-20	45690	Non-Recovery of GST/PST and IT.	2,310,508
26.	Lady Willingdon Hospital, LHR	2019-20	44776	Non-Recovery of GST/PST and IT.	2,113,444
27.	Govt. Said Mittha teaching Hosp, LHR.	2018-20	42208	Non-Recovery of GST/PST and IT.	1,770,943
28.	M.S. DHQ Hospital, Sargodha	2018-20	46254	Non-Recovery of GST/PST and IT.	1,516,029
29.	Secretary SHC & ME Department	2019-20	43398	Non-Recovery of GST/PST and IT.	1,309,701
30.	Rawalpindi Medical University	2018-20	43313	Non-Recovery of GST/PST and IT.	1,072,542
31.	Children Hospital Multan	2019-20	43974	Non-Recovery of GST/PST and IT.	1,065,000
32.	Govt. Mian Nawaz Shareef Hospital, LHR.	2019-20	39484	Non-Recovery of GST/PST and IT.	872,433
33.	Rawalpindi Medical University	2018-20	43355	Non-Recovery of GST/PST and IT.	816,261
34.	M.S. Benazir Bhutto Hospital, Rawalpindi	2018-20	43380	Non-Recovery of GST/PST and IT.	621,115
35.	Kot Khawaja Saeed Hospital, Lahore	2019-20	43458	Non receipt of stamp duty on contracts	597,633
36.	Punjab Healthcare Commission, Lahore	2019-20	47034	non-withholding of PST from security services agencies	597,172
37.	Govt. Sardar Begum Teaching Hospital, Sialkot	2018-20	38514	Non-Recovery of GST/PST and IT.	458,736
38.	KotKhwaja Saeed Teaching Hospital	2019-20	43460	Non-Recovery of GST/PST and IT.	440,000
39.	Principal Khwaja M. Safdar Medical College	2018-20	43431	Non-Recovery of GST/PST and IT.	148,788
40.	PIC Lhr	2019-20	47234	Non deduction of income tax on petty cash	136,431
41.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2019-20	43436	Non recovery of stamp duty	133,910
42.	Nishter Medical university Multan	2019-20	46040	Non recovery of stamp duty	114,930
43.	Lady Aitcheson Hospital, Lahore	2019-20	44177	Irregular payment of GST on account of procurement of surgical & disposable item	248,343
44.	King Edward Medical University, Lahore	2018-20	42301	Less deduction of taxes	1,842,659

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
45.	Secretary, SHC&ME Department	2019-20	43249	Less withholding permissible taxes on repair of vehicle	4,048,071
46.	SIMS/Services Hospital, Lahore	2019-20	46905	Non deposit of stamp duty	2,898,037
47.	Govt. Main Nawaz Sharif Hospital, Lahore	2019-20	39485	Stamp duty	624,688
Total					**189,336,166**

Annexure-62 (Audit Para No. 21.4.35)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	KE Medical University Lahore	2019-20	42294	821,169,527
2	University of Health Sciences, Lahore	2019-20	42236	757,798,780
3	KE Medical University Lahore	2019-20	42302	128,400,332
4	Aziz Bhati Shaheed Hospital, Gujrat	2019-20	46,806	55,099,304
5	DHQ Teaching Hospital Sargodha	2019-20	46275	39,472,465
6	Lady Willingdon Hospital Lahore	2019-20	44770	20,000,538
7	Mian Nawaz Sharif Hospital Lahore	2019-20	39494	15,195,000
8	Blood Transfussion Services Lahore	2019-20	41709	12,910,553
9	SM Husain TB Sanitarium Samily Murree	2019-20	45994	10,447,881
10	Children Hospital, Multan	2019-20	43966	8,932,000
11	Punjab Dental Hospital, Lahore	2018-20	42859	8,087,148
12	Mayo Hospital, Lahore	2019-20	46910	6,334,072
13	Govt. Teaching Hospital Shahdra	2018-20	47572	6,231,541
14	College of Ophthalmology & Allied vision sciences, LHR	2019-20	42210	4,991,198
15	Govt Mozang teaching Hospital, Lahore	2019-20	45006	3,774,712
16	Mayo Hospital, Lahore	2019-20	46912	2,970,486
17	Govt. Teaching Hospital Shahdra	2018-20	47595	2,005,737
18	Secretary specialized Healthcare & medical education department Lahore	2019-20	43232	1,321,507
19	Principal Gujranwala Medical College & Allied Institutions DHQ hospital	2019-20	37313	1,270,000
20	General Hospital Ghulam Muhammad Faisalabad	2019-20	46792	855,243
	Total			**1,907,268,024**

Annexure-63 (Audit Para No. 22.4.3)

Sr. No.	Name of formation	PDP No.	Period of audit	Nature of irregularity	Amount (Rs.)
1	Sports Board Punjab	45361	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	24,669,933
2	Secy. YA, Sports, Archeology & Tourism, Lahore	45278	2013-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	8,865,386
3	Sports Board Punjab	45378	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	5,480,321
4	Sports Board Punjab	45358	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	5,276,234
5	Sports Board Punjab	45363	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	5,132,000
6	Sports Board Punjab	45375	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	4,142,439
7	Sports Board Punjab	45362	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading annual procurement planning at PPRA website	3,500,000
8	Sports Board Punjab	45360	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	3,468,062
9	Sports Board Punjab	45364	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	2,495,000
10	Sports Board Punjab	45365	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	2,000,000
11	Sports Board Punjab	45377	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading annual procurement planning at PPRA website	1,400,000
12	Sports Board Punjab	45382	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	200,000

Sr. No.	Name of formation	PDP No.	Period of audit	Nature of irregularity	Amount (Rs.)
13	Sports Board Punjab	45348	2018-20	Tender neither floated at PPRA website nor in any print media, without market rate analysis , without uploading annual procurement planning at PPRA website	23,747,918
14	Sports Board Punjab	45346	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading bid evaluation report at PPRA website	22,577,232
15	Sports Board Punjab	45349	2018-20	Without uploading annual procurement planning, bid evaluation report and award of contract at PPRA website.	10,429,965
16	Sports Board Punjab	45344	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading bid evaluation report at PPRA website	6,810,300
17	Sports Board Punjab	45343	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading bid evaluation report at PPRA website	5,397,701
18	Sports Board Punjab	45342	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading bid evaluation report at PPRA website	5,122,399
19	Sports Board Punjab	45341	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading bid evaluation report at PPRA website	3,459,680
20	Sports Board Punjab	45340	2018-20	Tender neither floated at PPRA website nor in any print media, and without uploading bid evaluation report at PPRA website	6,420,000
21	Sports Board Punjab	45356	2018-20	Without floating annual procurement plan for procurement and bid evaluation report and award of contract	18,607,708
22	Sports Board Punjab	45351	2018-20	Without floating annual procurement plan for procurement and bid evaluation report and award of contract	16,772,443
23	Sports Board Punjab	45357	2018-20	Without floating annual procurement plan for procurement and bid evaluation report and award of contract	12,567,000
Total					**198,541,721**

Annexure-64 (Audit Para No. 22.4.8)

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	PD PMU Sports Board Punjab	46414	2017-20	1,363,026
2	PD PMU Sports Board Punjab	46455	2017-20	1,113,949
3	PD PMU Sports Board Punjab	46447	2017-20	378,495
4	PD PMU Sports Board Punjab	46415	2017-20	134,928
5	PD PMU Sports Board Punjab	46413	2017-20	254,333
6	PD PMU Sports Board Punjab	46437	2017-20	272,379
7	PD PMU Sports Board Punjab	46417	2017-20	270,689
8	PD PMU Sports Board Punjab	46410	2017-20	368,897
9	PD PMU Sports Board Punjab	46416	2017-20	307,753
10	PD PMU Sports Board Punjab	46412	2017-20	294,697
11	PD PMU Sports Board Punjab	46440	2017-20	250,538
12	PD PMU Sports Board Punjab	46436	2017-20	221,770
13	PD PMU Sports Board Punjab	46426	2017-20	210,334
14	PD PMU Sports Board Punjab	46433	2017-20	194,722
15	PD PMU Sports Board Punjab	46448	2017-20	163,844
16	PD PMU Sports Board Punjab	46421	2017-20	143,864
17	PD PMU Sports Board Punjab	46450	2017-20	251,431
18	PD PMU Sports Board Punjab	46439	2017-20	258,587
19	PD PMU Sports Board Punjab	46423	2017-20	132,869
20	PD PMU Sports Board Punjab	46445	2017-20	109,339
21	PD PMU Sports Board Punjab	46434	2017-20	125,831
22	PD PMU Sports Board Punjab	46438	2017-20	126,776
23	PD PMU Sports Board Punjab	46425	2017-20	117,849
24	PD PMU Sports Board Punjab	46451	2017-20	144,894
25	PD PMU Sports Board Punjab	46430	2017-20	116,641
26	PD PMU Sports Board Punjab	46446	2017-20	219,594
27	PD PMU Sports Board Punjab	46429	2017-20	99,516
28	PD PMU Sports Board Punjab	46454	2017-20	59,719
29	PD PMU Sports Board Punjab	46441	2017-20	91,502
30	PD PMU Sports Board Punjab	46453	2017-20	221,289
31	PD PMU Sports Board Punjab	46424	2017-20	44,341
32	PD PMU Sports Board Punjab	46435	2017-20	151,095
33	PD PMU Sports Board Punjab	46442	2017-20	68,691
34	PD PMU Sports Board Punjab	46443	2017-20	65,219
35	PD PMU Sports Board Punjab	46431	2017-20	38,224
36	PD PMU Sports Board Punjab	47327	2017-20	184,832
37	PD PMU Sports Board Punjab	47331	2017-20	182,099
38	PD PMU Sports Board Punjab	47324	2017-20	174,896
39	PD PMU Sports Board Punjab	47330	2017-20	165,941
40	PD PMU Sports Board Punjab	46411	2017-20	165,896
41	PD PMU Sports Board Punjab	47328	2017-20	158,524
42	PD PMU Sports Board Punjab	47329	2017-20	139,752

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
43	PD PMU Sports Board Punjab	47332	2017-20	113,337
44	PD PMU Sports Board Punjab	47325	2017-20	94,369
45	PD PMU Sports Board Punjab	47326	2017-20	84,551
46	PD PMU Sports Board Punjab	47323	2017-20	57,483
47	PD PMU Sports Board Punjab	46428	2017-20	160,401
Total				**10,069,706**

Annexure-65 (Audit Para No.23.1.2)

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
1.	31023094	Naeem Zahra	Defence Housing Society NBP, Lahore	3010287083	05.11.18	54,260	1,330,282
2.	31624921	Amtul Hafiz Sheikh	Defence Housing Society NBP, Lahore	116603	25.04.20	18,684	1,069,363
3.	31716735	Muhammad Siddique	Defence Housing Society NBP, Lahore	701875-5	09.08.19	52,247	1,519,229
4.	31035714	Shakila Babar	Defence Housing Society NBP, Lahore	7294-5	07.02.19	59,884	3,114,206
5.	31041171	SurrayaAzhar	Defence Housing Society NBP, Lahore	1197-5	10.06.19	52,022	1,000,129
6.	31854813	Dr. Kishwar Siddique	Defence Housing Society NBP, Lahore	7018755	09.08.19	45,800	1,519,229
7.	30999934	Muhammad SaleemSullhri	Defence Housing Society NBP, Lahore	4118270985	18.09.19	49,476	752,766
8.	32046932	Muhammad Sami Khan	Defence Housing Society NBP, Lahore	4147850240	19.03.19	32,847	805,630
9.	31771721	Dr. Zahida Sultana Mir	Defence Housing Society NBP, Lahore	4096463917	14.05.18	121,083	3,602,090
10.	31784490	Syed Ismail Ali Shah	Defence Housing Society NBP, Lahore	4010366808	22.08.19	61,917	1,887,322
11.	31039637	PayoriBibi	Defence Housing Society NBP, Lahore	4145766961	02.01.19	20,241	435,995
12.	31030261	Muhammad Ibrahim	Defence Housing Society NBP, Lahore	4147259729	31.05.19	13,360	319,744
13.	31034255	KhalidaAftab	Defence Housing Society NBP, Lahore	4010365498	31.07.18	133,768	3,613,692
14.	31033110	Hassan Masih	Defence Housing Society NBP, Lahore	4057604525	06.11.18	17,437	436,624
15.	30991336	Mohammad Saleem	Defence Housing Society NBP, Lahore	4057604356	13.06.19	19,536	330,843
16.	30992453	ZahidaPervee n	Defence Housing Society NBP, Lahore	4057905601	12.07.19	19,243	308,588
17.	30999966	Muhammad	Defence Housing	3010302001	14.09.19	132,030	6,781,477

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		RamzanCh	Society NBP, Lahore				
18.	31022126	Ch. Hassan Iqbal	Defence Housing Society NBP, Lahore	3010303724	25.04.20	20,356	448,590
19.	31774408	NajmaParveen	Defence Housing Society NBP, Lahore	3010336207	30.04.20	78,654	2,449,542
20.	31774666	Fazal-E-Haque Raja	Defence Housing Society NBP, Lahore	3010283103	11.05.19	77,851	1,439,511
21.	31784166	Saleem Khan	Defence Housing Society NBP, Lahore	3010319726	25.04.20	39,674	719,288
22.	31784520	Khan Muhammad Dar	Defence Housing Society NBP, Lahore	3010349659	25.04.20	54,975	1,159,354
23.	31807684	RafiqueMahmood	Defence Housing Society NBP, Lahore	3010350290	16.06.17	88,994	3,695,623
24.	31816346	RifatRafiqMehmood	Defence Housing Society NBP, Lahore	3010291630	25.04.20	43,953	1,320,875
25.	31942109	IsmatJameel Zaidi	Defence Housing Society NBP, Lahore	3010351495	17.05.19	73,627	3,351,269
26.	32056823	Faiz Ahmad	Defence Housing Society NBP, Lahore	3010326932	25.04.20	13,202	173,695
27.	30055284	MstPerveen Akhter Rajput	Defence Housing Society NBP, Lahore	3010326281	25.04.20	41,980	825,011
28.	30063239	SeemenNoureen	Defence Housing Society NBP, Lahore	3010325942	09.05.19	38,373	748,475
29.	30491187	U.L Paul	Defence Housing Society NBP, Lahore	3010328510	31.03.18	11,998	371,025
30.	31036423	Bashir Ahmad Bhatti	Defence Housing Society NBP, Lahore	3010315882	25.04.20	22,613	466,756
31.	31023900	Mushtaq Ahmad	Defence Housing Society NBP, Lahore	3010308541	25.04.20	13,568	432,415
32.	31026952	Muhammad Naeem	Defence Housing Society NBP, Lahore	3010351860	03.04.19	45,647	1,134,790
33.	31026959	SirajuzZaman	Defence Housing Society NBP, Lahore	3010318834	25.04.20	13,170	512,107

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
34.	30993107	TauqirIkram	Defence Housing Society NBP, Lahore	3010295092	03.07.19	144,768	4,153,088
35.	30993326	ShHafeezUd Din	Defence Housing Society NBP, Lahore	3010300469	25.04.20	139,281	2,392,201
36.	30993417	NaseemZuqar nan	Defence Housing Society NBP, Lahore	3010295430	20.05.20	56,512	4,486,944
37.	30993966	Mohammad Hamid	Defence Housing Society NBP, Lahore	3010296528	25.04.20	53,374	697,326
38.	30065974	Ali Hamza Abbasi	Krishan Nagar NBP, Lahore	180186	25.4.2020	9,106	156,811
39.	30994193	ShahzadaWa heed	Krishan Nagar NBP, Lahore	4076167794	09.03.17	68,570	2,934,958
40.	30999592	Muhammad Arshad	Krishan Nagar NBP, Lahore	1319514	4.7.2016	12,518	349
41.	31022886	Muhammad Aslam	Krishan Nagar NBP, Lahore	2083-3	24.07.19	17,546	53,891
42.	31023903	SubbaMasih	Krishan Nagar NBP, Lahore	187218	06.10.17	8,999	323,305
43.	31024165	Muhammad Anwar	Krishan Nagar NBP, Lahore	3076136292	10.09.18	18,004	485,493
44.	31026249	Zulfiqar Ahmed	Krishan Nagar NBP, Lahore	1300185880	15.03.17	9,015	325,275
45.	31026836	Hashmat Ali	Krishan Nagar NBP, Lahore	84832	25.04.20	29,241	1,167,447
46.	31028972	Muhammad Siddique	Krishan Nagar NBP, Lahore	22-2093-1	05.03.19	17,821	377,299
47.	31029008	Zakia Sultana	Krishan Nagar NBP, Lahore	3076105717	03.03.16	105,708	5,082,188
48.	31031012	Muhammad Yousaf	Krishan Nagar NBP, Lahore	18024-3	25.04.20	8,953	242,205
49.	31031822	Muhammad Abbas Ali	Krishan Nagar NBP, Lahore	181249	25.04.20	9,049	213,488
50.	31033646	Khursheed Ahmad	Krishan Nagar NBP, Lahore	3076146594	25.04.20	13,476	206,152
51.	31033776	Maqbool Ahmed	Krishan Nagar NBP, Lahore	4079977538	07.03.18	17,590	510,684
52.	31038865	MsSabrahPer veen	Krishan Nagar NBP, Lahore	2185-0	15.01.18	22,459	721,557
53.	31042193	ZahoorUlHaq	Krishan Nagar NBP, Lahore	187548	20.04.17	9,135	389,428
54.	31043065	Mushtaq Ahmad	Krishan Nagar NBP, Lahore	17932-8	20.4.2020	13,354	270,937
55.	31045722	Anees Fatima	Krishan Nagar NBP, Lahore	159562	10.08.17	21,374	878,203
56.	31689498	Abdul Jabbar	Krishan Nagar NBP, Lahore	120755	21.08.17	20,106	954,007

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
57.	31691488	Muhammad Umar	Krishan Nagar NBP, Lahore	18934-1	25.04.20	18,083	677,506
58.	31694431	Muhammad Hanif	Krishan Nagar NBP, Lahore	159368	25.04.20	12,957	385,921
59.	31706461	Taj Din	Krishan Nagar NBP, Lahore	2118-2	05.08.16	18,054	634,934
60.	31759425	muhammadsiddiqui	Krishan Nagar NBP, Lahore	5007868	25.4.2020	13,078	407,680
61.	31760395	Muhammad Tufail	Krishan Nagar NBP, Lahore	4105884873	7.10.2017	17,867	608,596
62.	31765184	Bashir Ahmed	Krishan Nagar NBP, Lahore	3076154147	28.5.2017	13,412	539,643
63.	31765345	Naseer-ud-din	Krishan Nagar NBP, Lahore	3076157742	25.4.2020	13,528	310,972
64.	31773860	Sultan Ahmed	Krishan Nagar NBP, Lahore	174226	5.4.2019	49,721	837,443
65.	31784317	Syed Zahoorulhaq	Krishan Nagar NBP, Lahore	18355-6	25.4.2020	13,493	259,070
66.	31828175	Muhammad AslamZaiadi	Krishan Nagar NBP, Lahore	4117948433	7.8.2017	14,773	549,450
67.	31906190	ZahoorMohyuddin	Krishan Nagar NBP, Lahore	3076158643	25.4.2020	21,566	1,020,768
68.	30086680	FazeelatBibi	Regal Chowk NBP, Lahore	3010000000	06.07.2018	13,192	325,946
69.	31031801	Nasir Ali Khan	Regal Chowk NBP, Lahore	3050000000	25.4.2020	64,631	2,299,389
70.	31041240	Muhammad Munir Qureshi	Regal Chowk NBP, Lahore	3010000000	25.4.2020	63,711	845,096
71.	31835064	Muhammad Usman Malik	Regal Chowk NBP, Lahore	4010000000	8.7.2019	31,315	173,630
72.	31844423	Shah Muhammad	Regal Chowk NBP, Lahore	3010000000	7.5.2019	13,375	294,657
73.	32132079	ZakaUd Din Hashmi	Regal Chowk NBP, Lahore	3160000000	6.9.2019	13,078	239,187
74.	30039716	Abdul Qadus	Lady Willingdon NBP, Lahore	800589-7	25.4.2020	13,995	471,865
75.	30047918	RafiqueMasih	Lady Willingdon NBP, Lahore	106687-6	11.12.2015	16,464	971,367
76.	30488219	AmanUllahBajwa	Lady Willingdon NBP, Lahore	7041	02.07.19	30,751	528,177
77.	31672432	Shamas-Ud-Din Pervaiz	Lady Willingdon NBP, Lahore	1301082542	25.4.2020	22,977	874,350
78.	31825650	MazharUlHaqMinhas	Civil Secretariat Branch, Lahore	3002070009	19.03.2018	22,383	700,000
79.	31029206	Muhammad Bashir Cheema	Civil Secretariat Branch, Lahore	62869	06.02.2019	48,745	1,023,000
80.	31029295	KhadimHussian	Civil Secretariat Branch, Lahore	5511-8	02.02.2018	46,496	1,508,000

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
81.	31030405	Tahira Siddique	Civil Secretariat Branch, Lahore	86619	18.05.2020	57,009	2,679,000
82.	31040219	Muhammad Ramzan	Civil Secretariat Branch, Lahore	8465-9	08.03.2018	13,547	421,000
83.	31031313	Muhammad Tufail	Civil Secretariat Branch, Lahore	4522-9	06.02.2019	36,328	728,000
84.	31043401	Riaz Ahmad Sheikh	Civil Secretariat Branch, Lahore	38019	06.02.2019	95,322	1,882,478
85.	31025874	Nisar Ahmed Baig	Civil Secretariat Branch, Lahore	197-8	19.02.2017	80,529	2,171,895
86.	31042917	Muhammad Ijaz	Civil Secretariat Branch, Lahore	73424	22.10.2019	54,209	710,000
87.	31038191	ChFaqIr Muhammad	Civil Secretariat Branch, Lahore	CA-3053-3	31.01.2020	101,461	2,739,295
88.	31038416	Muhammad Amin Bajwa	Civil Secretariat Branch, Lahore	15075-3	09.04.2018	48,139	1,482,326
89.	31037976	Muhammad Abker Butt	Civil Secretariat Branch, Lahore	23154	14.06.2019	61,940	1,219,740
90.	31039529	Kh Abdul Rashid	Civil Secretariat Branch, Lahore	16447-5	31.01.2019	21,330	797,680
91.	31042959	Noor Muhammad	Civil Secretariat Branch, Lahore	3002082514	31.07.2019	137,293	6,513,924
92.	31765990	Mian Ahmed	Civil Secretariat Branch, Lahore	43623	31.01.2019	72,508	1,879,305
93.	31027666	Rafiq-Ud-Din	Civil Secretariat Branch, Lahore	6562-3	31.01.2019	17,640	521,971
94.	31001951	Muhammad AslamBajwa	Civil Secretariat Branch, Lahore	3636-9	24.10.2019	78,855	3,037,423
95.	31000193	Syed Qaisar Jahangir Gilani	Civil Secretariat Branch, Lahore	33601	20.08.2019	114,584	1,730,938
96.	31030759	Azam Khalil	Civil Secretariat Branch, Lahore	154171		22,778	3,052,184
97.	30993060	AshaqHussain	Civil Secretariat Branch, Lahore	16547-9	25.04.2020	12,766	154,697
98.	31035413	Mian Muhammad Ishaq	Civil Secretariat Branch, Lahore	36785	03.04.2017	52,319	2,171,869
99.	30037364	ZahoorMasih	Civil Secretariat Branch, Lahore	3002049560	31.01.2019	65,559	1,601,273
100.	30037911	Mohammad Siddique	Civil Secretariat Branch, Lahore	17844-8	31.01.2019	12,249	356,300
101.	30037482	Syed Muhammad Yousaf	Civil Secretariat Branch, Lahore	8490-1	19.04.2019	16,431	280,611
102.	31766251	Muhammad Yaqoob	Civil Secretariat Branch, Lahore	48588		23,621	446,066
103.	31621448	Hakam Khan	Allama Iqbal Town, Lahore	130175	21.10.2018	13,032	351,233
104.	31809954	Muhammad	Civil Secretariat	84233	05.03.2018	28,136	889,990

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		IkramQurashi	Branch, Lahore				
105.	31917254	Abdul Aziz	Civil Secretariat Branch, Lahore	11093-6	12.03.2019	49,835	1,008,697
106.	31037861	Noor-Ul-Islam	Civil Secretariat Branch, Lahore	111007	15.08.2017	28,804	1,020,228
107.	31039492	Nisar Ali	Civil Secretariat Branch, Lahore	3011271052	03.12.2018	21,374	500,068
108.	31031376	Rashid Kamal	Civil Secretariat Branch, Lahore	4116275340	04.09.2019	31,716	428,373
109.	31043530	Muhammad Khan	Civil Secretariat Branch, Lahore	4118778366	08.09.2016	43,726	1,985,028
110.	31029135	Muhammad RamzanMirza	Civil Secretariat Branch, Lahore	3011255963	30.05.2019	128,293	4,935,076
111.	31036676	Abdul Majeed	Civil Secretariat Branch, Lahore	65592	2017	34,046	1,973,290
112.	31021933	Mushtaq Ahmed	Civil Secretariat Branch, Lahore	12458-3	09.10.2018	58,985	1,127,794
113.	31775823	M H Ijaz Sandhu	Civil Secretariat Branch, Lahore	4116274832	24.06.2019	112,507	3,215,011
114.	31003041	SherimSarwar	Civil Secretariat Branch, Lahore	4116274761	18.06.2019	83,273	1,407,888
115.	31764895	Abdul Majeed	Civil Secretariat Branch, Lahore	3011304909	11.10.2019	47,126	589,049
116.	30994465	Muhammad Shakir Zaidi	Civil Secretariat Branch, Lahore	3073312338	10.10.2018	28,439	683,642
117.	31034543	Shahbaz Ahmad	Civil Secretariat Branch, Lahore	3011260055	10.01.2019	84,697	885,723
118.	31865304	Salima Akhtar	Civil Secretariat Branch, Lahore	3011265765	13.12.2019	33,640	2,112,341
119.	31034450	Kishwar Khan	Civil Secretariat Branch, Lahore	3011255865	19.09.2019	14,775	284,199
120.	31774562	Dr. Ashfaq	Civil Secretariat Branch, Lahore	3011303964	06.04.2017	79,242	3,490,000
121.	30064248	MrsNaseemArif	Civil Secretariat Branch, Lahore	3011303982	08.11.2019	31,576	427,790
122.	30142904	Akber Khalil	NBP Block Commercial Market, Lahore	3000685162	02.07.2019	30,781	505,442
123.	31030234	PerveenGhalib Shah	NBP Block Commercial Market, Lahore	4149013463	21.03.2019	32,760	453,318
124.	31042900	Abdul Majid	NBP Block Commercial Market, Lahore	3000680041	BEFORE 2017	23,518	973,283
125.	31860259	Karim Dad	NBP Block Commercial Market, Lahore	54695	24.04.2017	64,893	3,204,699
126.	31911149	HaleemaBibi	NBP Block Commercial Market, Lahore	4139409662	22.10.2018	20,131	360,774

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
127.	31895250	Muhammad Muneer Akhter	Anarkali Branch, Lahore	3136992743	09.04.2019	34,851	351,103
128.	31022461	Abdul Qayyum Butt	Anarkali Branch, Lahore	3003239782	06.04.2017	46,034	2,266,749
129.	31843035	Gul Muhammad	Anarkali Branch, Lahore	3057610199	03.07.2018	17,993	283,502
130.	31888307	Muhammad Ikram	Anarkali Branch, Lahore	3140679799	05.06.2018	18,254	553,314
131.	31035839	Muhammad Ashiq	Anarkali Branch, Lahore	3136992798	04.05.2018	26,399	812,448
132.	31878357	Muhammad Ashiq	Anarkali Branch, Lahore	3058069336	01.08.2017	17,916	658,760
133.	31826702	Mubarak Ali	Anarkali Branch, Lahore	3003244472	02.11.2018	23,557	587,778
134.	31000393	Shaista Sheikh	Anarkali Branch, Lahore	3057610448	26.08.2018	123,038	3,308,554
135.	31002632	SanawarMahfooz	Anarkali Branch, Lahore	3003237908	before 2017	33,573	1,098,756
136.	31879168	Khawaja Muhammad Asghar	Anarkali Branch, Lahore	3003229757	05.04.2017	11,760	511,967
137.	30108910	FahmidaPerveen	Anarkali Branch, Lahore	PLS-101074-1	07.09.2018	87,955	2,030,837
138.	30490299	Zahoor Ahmed	Anarkali Branch, Lahore	102922-9	before 2017	16,205	531,957
139.	31752473	ArifMasih	Anarkali Branch, Lahore	3058069167	before 2017	9,008	289,029
140.	31835323	Muhammad Irfan Malik	Anarkali Branch, Lahore	3003233126	02.10.2018	12,429	3,223,194
141.	31042416	Abdul Wahid	Anarkali Branch, Lahore	3311626248	31.07.2019	39,482	2,697,118
142.	31794167	Roshan Din	Anarkali Branch, Lahore	3310215507	27.04.2020	13,179	473,826
143.	30994372	Jamila Munshi	Anarkali Branch, Lahore	103466-8	05.09.2019	40,777	624,036
144.	31847329	Asghar Ali Shah	New Muslim Town , Lahore	3136820651	03.12.2018	13,079	325,303
145.	31032213	Khawaja Altaf Ahmad	New Muslim Town , Lahore	9777-8	03.12.2018	79,204	1,822,347
146.	31042849	Nisar Mehdi	New Muslim Town , Lahore	1310102-6	05.01.2018	48,890	1,631,644
147.	31042457	Anis-Ur-Rehmaan	New Muslim Town , Lahore	8163-7	27.03.2018	32,556	1,608,698
148.	31889112	Mohammad Afzal	New Muslim Town , Lahore	3003687539	17.04.2017	26,544	1,105,869
149.	31024094	Dr:RashidLatif Khan	New Muslim Town , Lahore	76394	before 2017	82,337	8,870,228
150.	31024490	Dr. Shamimahma	New Muslim Town , Lahore	4115747476	BEFORE 2017	70,182	3,384,746

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		d khan					
151.	30999632	RafiqueRafail Khokhar	New Muslim Town , Lahore	1300080898	03.04.2018	66,224	2,091,165
152.	31693127	Noor Niazi	New Muslim Town , Lahore	4050252829	08.05.2017	13,368	474,237
153.	31840028	Muhammad Sarwar	New Muslim Town , Lahore	4016833355	03.01.2018	47,445	1,522,601
154.	31023020	Dr. Mrs. Shaheen Khan	New Muslim Town , Lahore	76428	28.11.2017	71,723	2,968,092
155.	31042632	Ch Muhammad Ali	New Muslim Town , Lahore	8555-7	6.11.2018	17,049	353,682
156.	30062077	IffatTanveer	New Muslim Town , Lahore	9181-8	4.8.2017	71,592	3,667,148
157.	31032029	Syed Rashid Ahmad	Baghbanpura, Lahore	23763-1	03.09.2019	13,079	184,522
158.	31911494	Rehmat Ali	Baghbanpura, Lahore	1300244990	10.11.2017	13,078	420,685
159.	31022757	Muhammad Ramzan	Baghbanpura, Lahore	4117748015	05.03.2019	13,329	283,892
160.	31686759	Muhammad Shafi	Baghbanpura, Lahore	278310	08.12.2018	13,488	322,879
161.	31866591	Habib Ur Rehman	Baghbanpura, Lahore	3137673229	10.04.2019	13,249	274,684
162.	32097023	Syed Walayat Ali Shah	Baghbanpura, Lahore	4150476452	24.12.2018	7,786	174,000
163.	31041719	Muhammad Nazir	Baghbanpura, Lahore	3042641004	10.06.2019	29,222	248,821
164.	31026154	SajjadHaider Kazmi	Baghbanpura, Lahore	4057649022	08.06.2018	25,991	724,335
165.	31041931	Muhammad Hafeez Ahmed	Baghbanpura, Lahore	26535-1	05.09.2019	13,563	224,227
166.	31022107	Muhammad Nazir	Baghbanpura, Lahore	1.3E+11	04.12.2017	29,036	995,802
167.	31042108	ChHadayatUllah Khan	Baghbanpura, Lahore	10770-7	06.03.2018	70,725	2,324,419
168.	31907720	Manzoor Ahmed	Baghbanpura, Lahore	4057648783	09.10.2019	13,322	173,214
169.	31969750	Habib Hussain Shah	Baghbanpura, Lahore	3144374691	13.05.2019	13,849	254,356
170.	31035234	SughraNahid	Baghbanpura, Lahore	123857	05.09.2017	94,019	3,480,351
171.	31779914	Ch. Muhammad Idrees	Baghbanpura, Lahore	282127	12.07.2017	71,552	2,899,410
172.	31027127	Muhammad Latif	Baghbanpura, Lahore	277892	28.08.2017	17,710	658,127
173.	31041269	Naseer	Baghbanpura,	233984	02.04.2018	33,453	1,024,896

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		Ahmad Khan	Lahore				
174.	31045656	Bashir Mashi	Baghbanpura, Lahore	4145251383	03.10.2019	13,250	173,608
175.	31045313	Muhammad Boota	Baghbanpura, Lahore	22889-2	before 2017	13,596	646,050
176.	31045435	Abdul Rehman	Baghbanpura, Lahore	4084002688	11.09.2019	18,693	21,000
177.	30998048	Shahzad Khan	Baghbanpura, Lahore	14361-4	07.06.2018	44,740	1,315,616
178.	31001816	MushtriNigha t	Baghbanpura, Lahore	4140691005	04.01.2018	25,910	834,507
179.	31021958	Muhammad Shafique	Baghbanpura, Lahore	405-7462616	130.09.020 19	15,430	216,051
180.	31026354	Jan Muhammad	Baghbanpura, Lahore	14490-1	05.12.2017	12,509	446,533
181.	31038527	Muhammad Talib	Baghbanpura, Lahore	4066664953	09.10.2015	10,288	338,296
182.	31038669	Anwar Sultana	Baghbanpura, Lahore	3142630738	16.11.2017	22,842	506,907
183.	30999363	GhulshanSita ra	Baghbanpura, Lahore	1624-8	17.05.2017	22,788	887,872
184.	30101402	Riaz Ahmad	Baghbanpura, Lahore	14629-3 PLS	2016	27,747	1,333,936
185.	30086899	Razia Ibrahim	Baghbanpura, Lahore	14202-8	13.01.2017	28,800	1,285,605
186.	31673447	Imdad Ali	Baghbanpura, Lahore	217118	12.11.19	15,811	190,436
187.	30069308	Mohammad Yousaf	Baghbanpura, Lahore	289950	2.9.19	13,192	186,190
188.	30047431	Zahid Saeed Sheikh	Wahdat Road Br. Lahore	109411	26.09.17	94,545	4,389,527
189.	30049931	TasneemKou ser	Wahdat Road Br. Lahore	13634-9	25.04.20	23,110	543,148
190.	30062710	Mr Sultan Khan	Wahdat Road Br. Lahore	PLS-3525-6	25.04.20	20,262	826,338
191.	30088452	NiamatAnju m	Wahdat Road Br. Lahore	7570-8	04.10.17	14,433	549,737
192.	30138784	Farrah Deeba	Wahdat Road Br. Lahore	13380-5	25.04.20	47,076	1,669,974
193.	30993702	EhsanUlHaq	Wahdat Road Br. Lahore	122755	25.04.20	12,189	184,990
194.	30997051	Murtaza Ali	Wahdat Road Br. Lahore	13706-2	25.04.20	13,189	185,825
195.	31022051	M Kamal Din	Wahdat Road Br. Lahore	3117026251	25.04.20	18,150	669,174
196.	31024319	Rehmat Ali	Wahdat Road Br. Lahore	129614	25.04.20	13,207	306,229
197.	31025821	Muhammad Buksh	Wahdat Road Br. Lahore	136018	25.04.20	26,578	456,007
198.	31027258	Muhammad	Wahdat Road Br.	3075905613	25.04.20	15,451	364,548

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		Maqsood	Lahore				
199.	31027780	Muhammad Iftikhar Ahmad	Wahdat Road Br. Lahore	3075884682	25.04.20	16,572	199,771
200.	31033819	Muhammad Nawaz Qureshi	Wahdat Road Br. Lahore	13-107442	25.04.20	25,943	371,527
201.	31035309	M Rafique	Wahdat Road Br. Lahore	76228	25.04.20	47,747	3,704,590
202.	31041159	Mis A Zafarullah Khan	Wahdat Road Br. Lahore	7925-9	25.04.20	81,120	3,083,358
203.	31042584	Iqbal Ahmad Chatha	Wahdat Road Br. Lahore	3105890189	25.04.20	44,572	583,708
204.	31043349	Muhammad Nazir	Wahdat Road Br. Lahore	11469-3	19.03.19	55,293	1,585,488
205.	31628952	AzmatGulzar	Wahdat Road Br. Lahore	13661-5	25.04.20	13,599	449,105
206.	31688993	Muhammad Jafar Khan	Wahdat Road Br. Lahore	5253-3	04.10.19	52,241	733,697
207.	31694214	Malik Muhammad Ijaz	Wahdat Road Br. Lahore	13633-0	25.04.20	13,572	191,713
208.	31715568	Karamat Hayat Shiekh	Wahdat Road Br. Lahore	112061	17.11.17	36,218	1,322,563
209.	31759724	Ijaz Ahmad Rana	Wahdat Road Br. Lahore	18926	25.04.20	42,658	2,077,153
210.	31768145	Muhammad Ismail	Wahdat Road Br. Lahore	131610	25.04.20	21,388	983,925
211.	31774519	Mumtaz Ahmad Qazi	Wahdat Road Br. Lahore	3105890367	20.04.20	88,503	4,266,854
212.	31775497	Sardar Muhammad	Wahdat Road Br. Lahore	3075880613	25.04.20	17,671	512,761
213.	31775965	Niaz Ahmed	Wahdat Road Br. Lahore	10103-7	25.04.20	54,861	1,647,189
214.	31776762	Qazi Anwar Ali Zaidai	Wahdat Road Br. Lahore	8182-3	25.04.20	25,193	533,179
215.	31779653	Akram Ali Shah	Wahdat Road Br. Lahore	11627-2	07.02.18	21,070	708,440
216.	31779659	Mehmood-Ul-Hassan	Wahdat Road Br. Lahore	3075897721	25.04.20	20,931	273,437
217.	31781965	Muhammad Aslam	Wahdat Road Br. Lahore	4153825757	07.12.18	18,115	424,772
218.	31784273	GhulamGhous	Wahdat Road Br. Lahore	135126	25.04.20	14,674	266,679
219.	31785093	Muhammad Shafique	Wahdat Road Br. Lahore	3117025681	25.04.20	41,279	1,500,244
220.	31786175	Mian Muhammad Nazir	Wahdat Road Br. Lahore	99488	19.02.19	24,147	989,899

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
221.	31788193	Mian Abdul Hayee	Wahdat Road Br. Lahore	88426	04.10.17	30,801	1,613,715
222.	31798846	Muhammad Siddique	Wahdat Road Br. Lahore	3117026000	25.04.20	13,078	507,919
223.	31799031	Shakir Ali Khan	Wahdat Road Br. Lahore	3105890572	25.04.20	18,179	567,884
224.	31799048	M. Amir Asmat	Wahdat Road Br. Lahore	307996683-6	31.04.20	14,652	281,410
225.	31802601	Muhammad SabarHussain	Wahdat Road Br. Lahore	3117025994	25.04.20	42,280	1,184,423
226.	31802975	Rao Muhammd Akhtar	Wahdat Road Br. Lahore	3117026377	25.04.20	15,133	260,580
227.	31807207	TahiraBatool	Wahdat Road Br. Lahore	3075903160	08.01.20	54,004	2,077,722
228.	31809394	Syed FidaHussain	Wahdat Road Br. Lahore	3075868440	04.03.19	40,894	843,116
229.	31834026	Muhammad Shoaib	Wahdat Road Br. Lahore	3119357006	25.04.20	17,239	773,442
230.	31845400	ShamimAmjad	Wahdat Road Br. Lahore	14785	25.04.20	127,586	1,590,400
231.	31850159	Sher Muhammad Khan	Wahdat Road Br. Lahore	4135500097	18.10.18	13,078	331,353
232.	31861387	Bashir Ahmad	Wahdat Road Br. Lahore	4135500211	12.07.18	24,286	663,975
233.	31867471	Muhammad Asghar	Wahdat Road Br. Lahore	5999-9	25.04.20	21,811	313,363
234.	31889307	Muhammad Rashid	Wahdat Road Br. Lahore	3075909413	25.04.20	21,013	280,533
235.	31894848	Muhammad Sadiq	Wahdat Road Br. Lahore	7.01E+15	25.04.20	22,365	526,055
236.	31895027	Akbar Saeed	Wahdat Road Br. Lahore	135448	25.04.20	33,573	570,638
237.	31895124	ZahidaNasreen	Wahdat Road Br. Lahore	3075880202	25.04.20	23,756	384,297
238.	32119458	ShAbdurRehman	Wahdat Road Br. Lahore	9.79E+12	25.04.20	16,394	1,105,356
239.	32121343	Agha Riaz Ahmad Khan	Wahdat Road Br. Lahore	12489-7	25.04.20	47,300	1,385,260
240.	32124459	Malik Noor Hussain	Wahdat Road Br. Lahore	3075869323	25.04.20	22,814	602,882
241.	30114079	Mahmood Ahmad No 888	Model Town Branch, Lahore	12857-4	05.09.19	19,743	380
242.	30139682	Bushra Karim	Model Town Branch, Lahore	16687-1	25.04.2020	155,745	3,585,358
243.	30486471	ShahidMahmood Nasir	Model Town Branch, Lahore	22-2588-0	25.04.19	70,097	1,314,724
244.	30497886	AzmatUllahN	Model Town	1314313-8	25.04.20	25,152	2,134,943

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		azir	Branch, Lahore				
245.	30991099	RAIZ JOSEPH	Model Town Branch, Lahore	13-12609-5	08.03.2016	9,096	481,306
246.	30994650	Muhammad Ismail	Model Town Branch, Lahore	10318	25.04.20	12,152	340,124
247.	30997652	Shamim Akhter	Model Town Branch, Lahore	4116633248	07.05.2016	18,498	900,234
248.	31000752	s Aneesa Farooq	Model Town Branch, Lahore	14484-1	04.07.2017	52,149	2,112,400
249.	31021773	Muhammad Imdad-Ud-Din	Model Town Branch, Lahore	11176	11.09.2019	17,399	271,020
250.	31022004	Syed nusrat Ali	Model Town Branch, Lahore	167576	25.04.20	19,297	680,780
251.	31022225	Jamila Majeed	Model Town Branch, Lahore	131141	13.07.2018	19,074	704,189
252.	31022556	AslamMasih	Model Town Branch, Lahore	4140033270	02.08.2018	14,543	385,044
253.	31024184	George Anthony	Model Town Branch, Lahore	3018644959	01.10.19	17,619	234,692
254.	31024259	Muhammad Saleem	Model Town Branch, Lahore	3010416620	25.04.20	19,665	312,489
255.	31024672	MianShaukat Ali	Model Town Branch, Lahore	3010405098	04.10.2019	35,222	759,894
256.	31034138	Muhammad InshaUllah	Model Town Branch, Lahore	3010421767	31.03.20	102,434	3,425,605
257.	31045760	YaqoobMasih	Model Town Branch, Lahore	3010465318	4.11.19	8,896	255,479
258.	31778921	Muhammad Anwar Khan Lodhi	Model Town Branch, Lahore	3010404535	25.04.20	30,670	116,915
259.	31900780	VeedaShaheenBukhsh	Model Town Branch, Lahore	3018645109	08.09.17	12,984	434,513
260.	32057151	DrShoaib Iqbal	Model Town Branch, Lahore	3010487465	25.04.20	87,845	2,713,157
261.	32136156	HafeezJallandhary	Model Town Branch, Lahore	3058072377	25.04.20	29,143	469,411
262.	31616843	Justic (R) SaleemMazhar	Main MarkeetGulberg, Lahore	6642-5	5.10.2018	504,855	8,077,680
263.	30051937	DrWasimBano	Main MarkeetGulberg, Lahore	6399-1	11.12.2018	131,910	2,110,560
264.	31033519	Zahir-Ud-Din	Main MarkeetGulberg, Lahore	3073139259	1.22.2019	127,060	1,143,540
265.	30057504	Muhammad Ijaz	Main MarkeetGulberg, Lahore	145376	8.7.2019	89,096	1,247,344
266.	31783936	ZakiaRafiq	Main	4800-7	8.2.2018	76,803	1,228,848

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
			MarkeetGulberg, Lahore				
267.	30996350	Rashid Ahmad	Main MarkeetGulberg, Lahore	3073176478	6.21.2019	59,825	957,200
268.	30076713	Samunder Jan	Main MarkeetGulberg, Lahore	2464-3	12.31.2018	13,192	211,072
269.	30104146	Munir R Gill	Main MarkeetGulberg, Lahore	3073142012	3.19.2018	39,111	625,776
270.	30996350	Rashid Ahmad	Main MarkeetGulberg, Lahore	3073176478	6.21.2019	59,825	957,200
271.	31902314	Muhammad Nawaz	Main MarkeetGulberg, Lahore	3073139428	6.1.2018	46,966	751,456
272.	31912079	Muhammad Hanif	Main MarkeetGulberg, Lahore	156657	9.23.2019	12,559	163,267
273.	32115590	Sh Anwar Hussain	Main MarkeetGulberg, Lahore	4073182666	4.8.2019	45,439	272,634
274.	30999085	Shehnaz James	Main MarkeetGulberg, Lahore	3073142183	10.12.2019	28,449	284,490
275.	31783455	Prof. Mumtaz Hassan	Shadman Colony Branch, Lahore	10258-4	10.23.2019	174,423	2,093,076
276.	31686693	Nasib R Awan	Shadman Colony Branch, Lahore	5302-3	7.31.2019	146,639	2,199,585
277.	31710027	KhalidaSarwar	Shadman Colony Branch, Lahore	2684-1	4.12.2017	137,292	2,196,672
278.	32050867	ZahidaSulemanShehryar	Shadman Colony Branch, Lahore	000007740-5	11.5.2019	125,878	1,384,658
279.	31759695	SALEEM VIJDANI	Shadman Colony Branch, Lahore	37492	7.13.2018	105,818	1,693,088
280.	30997999	MstTasnimMazhar	Shadman Colony Branch, Lahore	1603-9	9.24.2019	97,161	1,263,093
281.	31806893	Gulzar Ahmad	Shadman Colony Branch, Lahore	3575-1	5.6.2019	11,912	190,592
282.	31697819	Saghir Fatima	Shadman Colony Branch, Lahore	11490-5	11.5.2019	11,786	129,646
283.	31696892	Muhammad Mukhtar	Shadman Colony Branch, Lahore	3001017695	5.7.2019	9,110	145,760
284.	32135194	FarkhandaShafique	Faisal Twon Branch, Lahore	3000785223	12.13.2019	117,819	3,795,996
285.	31044898	Muhammad Azhar Ali Inayat	Faisal Twon Branch, Lahore	16508	8.27.2018	66,359	2,846,584
286.	30991511	DrZarina	Faisal Twon Branch,	3942-3	8.27.2019	112,505	3,730,034

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
		Iqbal	Lahore				
287.	32121454	Sumara Yasmin	Faisal Twon Branch, Lahore	3152634466	NA	109,403	9,418,518
288.	31783636	RashidaBukhari	Faisal Twon Branch, Lahore	3116770814	9.30.2019	154,482	2,210,383
289.	31043580	BushraWaseem	Faisal Twon Branch, Lahore	19872-0	1.31.2019	128,293	2,052,688
290.	31044997	Rashida Afzal	Faisal Twon Branch, Lahore	44608-9	10.2.2019	110,825	1,329,900
291.	31838465	Syed AsgharHussainGillani	Faisal Twon Branch, Lahore	3042110702	9.11.2019	85,249	1,108,237
292.	31304826	AmtulHafeez	Faisal Twon Branch, Lahore	3042115707	10.10.2019	71,556	858,672
293.	30535175	Abdul Wadood	Faisal Twon Branch, Lahore	3042110364	5.15.2019	61,069	977,104
294.	31044382	Syed Mubashar Ahmad	Faisal Twon Branch, Lahore	3041934280	4.25.2020	40,442	242,652
295.	31027759	QasirHussain Zaidi	Faisal Twon Branch, Lahore	3042129514	8.2.2019	28,988	405,832
296.	31836493	Syed Chiragh Ali Shah	Faisal Twon Branch, Lahore	3136889810	10.15.2018	24,746	395,936
297.	32047771	RanaZaka-Ud-Din	Faisal Twon Branch, Lahore	3041888527	7.13.2018	17,990	287,840
298.	32090290	Ch. Wazirahmed	Faisal Twon Branch, Lahore	3042127212	8.2.2019	17,290	667,184
299.	30103474	Muhammad Yousaf	Faisal Twon Branch, Lahore	3042119150	12.4.2019	12,081	120,810
300.	32102447	Nazir Ahmed	Faisal Twon Branch, Lahore	3058516370	11.23.2018	7,788	124,608
301.	30987263	Raja Mushtaq Ahmad Khan	Walton Road Branch, Lahore	21486-6	7.4.2018	66,995	870,935
302.	31032178	Syed Ahtram Ali	Walton Road Branch, Lahore	22118-0	5.31.2019	58,500	936,000
303.	31023422	AkaterAnisMirza	Walton Road Branch, Lahore	4779-9	12.12.17	49,098	785,568
304.	30996652	Latif Ahmad Ghumman	Walton Road Branch, Lahore	95573	7.11.2018	48,475	775,600
305.	30991427	Muhammad Ismail	Walton Road Branch, Lahore	101088	7.5.2018	43,004	688,064
306.	31912590	Muhammad Ibrahim	Walton Road Branch, Lahore	3070055658	17.4.2018	40,771	652,336
307.	30991090	Abdul Ghani	Walton Road Branch, Lahore	416405484	5.16.2019	130,251	130,251
308.	31768551	Muhammad Ashraf Bajwa	Tech Housing Society Branch, Lahore	3003842512	8.11.2019	101,811	1,425,354
309.	31044465	KhatoonKhanum	Tech Housing Society Branch,	2510-8	4.17.2019	93,414	1,494,624

Sr. No.	Personnel No.	Employee Name	Name of Branch	Bank Account	Date of Dormant	Monthly Pension Amount	Balance Upto Nov-20
			Lahore				
310.	30055391	Khalid MehmoodRana	Tech Housing Society Branch, Lahore	3003849131	9.27.2017	77,182	1,234,912
311.	30064521	Nasreen Salah Ud Din	Tech Housing Society Branch, Lahore	52808	8.19.2019	47,050	658,700
312.	31783539	Muhammad Saffiuddin	Tech Housing Society Branch, Lahore	41347	3.3.2018	31,644	506,304
313.	31746449	Aziz-ud-Din	Shahdra Branch, Lahore	6977-1	N.A	41,020	656,320
314.	30541429	ShaguftaJabeen	Shahdra Branch, Lahore	9938-7	12.4.2019	37,339	373,390
315.	31042631	Muhammad Iqbal	Shahdra Branch, Lahore	4154999836	11.27.2019	35,547	391,017
316.	31803035	Muhammad Anwar Saeed	Shahdra Branch, Lahore	4513-3	8.11.2019	34,164	478,296
Total							**380,166,659**

Annexure-66 (Audit Para No.23.1.3)

Sr. No.	P. No.	Name	Name of Branch	Bank Account	Remarks	Monthly Pension Amount (Rs.)	Amount (Rs.)
1.	31031212	Muhammad Anwar Kasoori	New Muslim Town, Lahore	9987-8		38,474	199,236
2.	30414066	Ch. Muhammad Azam	New Muslim Town, Lahore	7619-1	Deceased Case Reported Dated 24.10.2018 But Pension Continues /No Fund Return To AG	150,827	3,941,634
3.	31847460	Khurashid Ahmad Malik	New Muslim Town, Lahore	3003266234	Death 2017 Reported - July 2018- No Pension Return-Continues	29,625	1,348,682
4.	30996591	Muhammad Ashraf Shah	New Muslim Town, Lahore	3003273520	Death Reported 22.08.2020, But Pension Continues For October	13,318	40,050
5.	30097321	Sakina Begum	New Muslim Town, Lahore	1354-7	Death 09.06.2018, Reported 10.09.2018 Death But Pension Continues	25,883	1,863,071
6.	30996628	Muhammad Ayub	New Muslim Town, Lahore	82228	03.08.2017-death reported 29.08.2017 but pension continues	31,514	1,200,358
7.	31784860	BootaMasih	New Muslim Town, Lahore	4040747420	Death Case Reported 30.05.2017 But Pension Continues	17,437	578,008
8.	31776619	IkramUllah Bhatti	New Muslim Town, Lahore	9712-5	Death Reported 11.01.2018	78,654	2,713,473
9.	31801431	Hafiz Muhammad Aslam	New Muslim Town, Lahore	100946	Death Reported 13.02.2018	81,621	4,781,546
10.	30097321	Faqeer Muhammad	New Muslim Town, Lahore	1354-7	Death Reported 30.09.2019 - Death 09.06.2018	38,354	1,863,071
11.	31765227	taufiqahmedmalik	New Muslim Town, Lahore	101044	Death Reported 26.03.2018	86,263	2,723,595
12.	30993853	Bashir Masih	New Muslim Town, Lahore	3003273977	Death Reported 15.04.2019	17,963	390,291
13.	30076495	Imtiaz Ahmad	New Muslim Town, Lahore	4016833757	Death Reported Dated 11.11.2016	10,469	462,665
14.	31835053	Hadayat Ali	New Muslim Town, Lahore	90732	Death Reported 07.07.2018	12,664	363,939
15.	31900380	Rehmat Khan	BaghbanPura	4057463286	Death Reported	13,542	27,996

Sr. No.	P. No.	Name	Name of Branch	Bank Account	Remarks	Monthly Pension Amount (Rs.)	Amount (Rs.)
			Branch, Lahore		27.11.2019-January 2020 Pension Stop But Not Return Overdrawn To AG		
16.	31624673	Muhammad Ansar Khan	BaghbanPura Branch, Lahore	290154	Death Reported 13.10.2018 But Pension Continues 31.10.2020	13,073	358,920
17.	31028028	Muhammad Yousaf	BaghbanPura Branch, Lahore	19081-4	Death Reported 29.03.2020-Last Pension 18.05.2020	32,410	109,074
18.	31677110	Muhammad Yaqoob	BaghbanPura Branch, Lahore	200135	27.07.2020 Last Pension Credited- Death Reported 29.02.2020	34,811	290,911
19.	31043461	Taj Din	BaghbanPura Branch, Lahore	4148250217	Death Reported 05.04.2019 Pension Continues - Last 31.10.2020	13,406	295,277
20.	31044069	TalibHussain	BaghbanPura Branch, Lahore	4044824286	Death Reported 01.09.2018 But Pension Continue	18,413	552,006
21.	31040351	Muhammad Bashir	BaghbanPura Branch, Lahore	87471	Death Reported Dated 18.09.2018but Pension Continue 28.10.2020	13,415	364,049
22.	31031892	Barkat Ali	BaghbanPura Branch, Lahore	4050312460	Death Reported 14.09.2018 But Pension Continues	17,910	518,738
23.	31027747	Mushtaq Ahmad Pervaiz	BaghbanPura Branch, Lahore	4057462447	Pension Till Sep-2020-Death Case 28.11.2019 -	84,815	170,155
24.	31673127	Shukhar Gill	BaghbanPura Branch, Lahore	303-9	31.07.2019 Pension Stop-Death Reported 04.09.2018	84,777	3,516,257
25.	30629357	Muhammad Afzal	BaghbanPura Branch, Lahore	1937-7	Death Reported 05.05.2019 But Pension Continues	36,281	706,333
26.	31034846	Sitara Bhatti	BaghbanPura Branch, Lahore	2854-4	Death Reported 01.04.2019 But Pension Continue	24,033	459,226
27.	31038669	Anwar Sultana	BaghbanPura	3142630738	last pension	22,842	506,907

Sr. No.	P. No.	Name	Name of Branch	Bank Account	Remarks	Monthly Pension Amount (Rs.)	Amount (Rs.)
			Branch, Lahore		01.10.2019		
28.	30067517	Mohammad Ashraf Shahid	BaghbanPura Branch, Lahore	7646-4	Death Reported 06.03.2017 But Pension Continue	42,186	1,838,845
29.	31002501	Muhammad Ashraf	BaghbanPura Branch, Lahore	00027806-1	Death Reported 11.01.2019 - Sep 2019 Pension Continue	14,818	131,846
30.	30066847	Zulfiqar Ali	BaghbanPura Branch, Lahore	123266	Death Case But Pension Continue	30,523	217,283
31.	30084317	Kalsoom Akhtar	BaghbanPura Branch, Lahore	1300263987	Death Case Pension Continue	7,177	205,632
32.	30991803	MaqsoodHussain	BaghbanPura Branch, Lahore	3142682370	Death Case No Pension	12,155	20,508
33.	31766251	Muhammad Yaqoob	Civil Secretariate Br, Lahore	48588	Death Case Pension Continue	23,621	212,589
34.	31034450	Kishwar Khan	Allama Iqbal Town, Lahore	3011255865	Death Case Pension Continue	14,775	59,100
35.	31043152	Muhammad Akram	Allama Iqbal Town, Lahore	3088-8	Death Case Pension Continue	62,945	62,945
36.	31764895	Abdul Majeed	Allama Iqbal Town, Lahore	3011304909	Death Case Pension Continue	47,126	329,882
37.	31766875	Javaid Hassan Malik	Allama Iqbal Town, Lahore	4027727968	Death Case Pension Continue	85,705	1,128,223
38.	31784917	Muhammad Jaleel Hussain Naqvi	Allama Iqbal Town, Lahore	3011255730	Death Case Pension Continue	93,084	651,588
Total							**35,203,909**