



**SPECIAL STUDY  
ON  
CHIEF MINISTER'S PRO POOR  
INITIATIVE FOR LIVESTOCK  
(AGRICULTURE SECTOR)  
DISTRICT LAYYAH**

**AUDIT YEAR 2016 -17**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor General conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 115 of the Punjab Local Government Ordinance 2001. The Special Study on "Chief Minister's Pro Poor Initiative for Livestock (Agriculture Sector) District Government, Layyah" was carried out accordingly.

The Directorate General Audit District Governments Punjab (South), Multan, conducted Special Study of the Chief Minister's Pro Poor Initiative for Livestock (Agriculture Sector) District Layyah during April, 2017 for the period April, 2009 to June, 2016. The study was carried out on test check basis with a view to reporting significant findings to the Additional Director (Livestock) Layyah and stakeholders, in order to bring about improvement in the delivery of Livestock related services. The study aimed at suggesting the improvement in the service delivery of livestock related facilities at community level.

The Report has been finalized without management responses and DAC directives as the management failed to respond to audit observations despite repeated requests.

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

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

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## **ABBREVIATIONS AND ACRONYMS**

AI	Artificial Insemination
BLPRI	Barani Livestock Production Research Institute
BPL	Below Poverty Line
BQV	Black Quarter Vaccine
CM	Chief Minister
CNIC	Computerized National Identity Card
CVC	Civil Veterinary Center
CVD	Civil Veterinary Dispensary
CVH	Civil Veterinary Hospital
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DLO	District Livestock Officer
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
ETV	Enterotoxemia Vaccine
FD	Finance Department
FMD	Foot and Mouth Disease
FMV	Foot and Mouth Vaccine
GDP	Gross Domestic Product
HSV	Haemorrhagic Septicaemia Vaccine
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
L&DD	Livestock and Dairy Development Department
NDV	Newcastle Disease Vaccine
PFR	Punjab Financial Rules

PPRA	Punjab Procurement Regulatory Authority
SOP	Standard Operating Procedure
TDA	Thal Development Authority
TV	Television
UA	Union Administration
UC	Union Council
VA	Veterinary Assistant
VO	Veterinary Officer
VRI	Veterinary Research Institute

## EXECUTIVE SUMMARY

Directorate General of Audit, District Governments, Punjab (South), Multan conducted Special Study on “Chief Minister’s Pro Poor Initiative for Livestock” (Agriculture Sector) District Government, Layyah during April, 2017. The main objectives of the study were to review that upto what extent the intended objectives were achieved and whether activities of the Initiative were performed efficiently, economically, effectively and in compliance with rules. This study also focused the impact of the initiative on the living standard of the poor livestock holders.

Government of the Punjab took an initiative to support the poor livestock holders called, “Chief Minister’s Pro Poor Initiative for Livestock (Agriculture Sector) District Government, Layyah”, in 2009 executed by the District Government Layyah through District Officer (Livestock) under the supervision and administrative control (at district level) of Executive District Officer (Agriculture) Layyah. The main objective of this project was to support the landless, widows, orphaned and the destitute, having 1-4 mixed livestock through provision of free of cost vaccination, artificial insemination, deworming medicine and balanced ration (wanda).

Government of the Punjab, Livestock Department funded the Initiative and provided funds of Rs 37.578 million to District Government, Layyah and aggregate expenditure of Rs 36.888 million was incurred during the period from April, 2009 to June, 2016. Special study of the Initiative did not reflect a satisfactory performance in terms of achievement of the targeted goals and objectives as envisaged in the SOP. Key audit findings of unsatisfactory performance are narrated below:

- i. Selection of beneficiaries was not according to the laid down criteria and record of services provided to the beneficiaries was not maintained
- ii. The availability of the medicines, semen and vaccine at veterinary centers was not ensured
- iii. Public awareness campaign on CM’s Pro Poor Initiative for Livestock was not launched amongst the local population

- iv. The achievement of CM's Pro Poor Initiative goals to provide the Artificial Insemination (AI) services, Balance ration and vaccination was not ensured
- v. Program activities fell short of the desired principles of economy, efficiency and effectiveness as regard to time and cost overrun
- vi. Field survey to identify the need for vaccination / deworming was not conducted
- vii. Livestock breeds was not improved through provision of Artificial Insemination services
- viii. Delay in release of funds and lapse of budget due to inactive management was noticed
- ix. Vaccines were purchased from irrelevant suppliers
- x. Number of beneficiaries were not considered in distribution of medicine at veterinary centers
- xi. Delay in vaccination resulted in death of animals
- xii. No specific training was provided to the field staff for implementation of the initiative

The recommendations on the significant findings are given below:

- i. Beneficiaries should be identified as per laid down criteria and all prescribed record for provision of services should be maintained
- ii. Timely provision of vaccine, medicine and semen should be ensured
- iii. Public awareness campaigns, having optimal utility to the livestock holders, should be launched
- iv. Artificial Insemination (AI) services, Balance ration and vaccination should be provided to ensure the Initiative objectives
- v. Responsibility may be fixed for non observance of principles of economy, efficiency and effectiveness resulting time and cost overrun
- vi. Field surveys should be conducted regularly to identify the potential risks to the livestock
- vii. Artificial Insemination services should be provided to the poor livestock holders to improve the breed
- viii. Responsibility may be fixed for delay in release of funds and lapse of budget

- ix. Vaccines should be purchased from the Government specified suppliers
- x. Medicines should be provided to the only poor livestock holders
- xi. Responsibility may be fixed for delay in vaccination of animals
- xii. Relevant training should be provided to the field staff for implementation of the project



## **INTRODUCTION**

District Layyah is located in the south west of the Punjab Province. According to Livestock Department, the total population of District Layyah is 1.500 million.

District Layyah comprises three Tehsils namely Layyah, Karor and Chowbara. The District Government Layyah was responsible to provide the livestock facilities to the breeders of District Layyah. Total veterinary facilities under District Government Layyah are:

- Nine Civil Veterinary Hospitals (CVH)
- Fifty five Civil Veterinary Dispensaries (CVD)
- Three Civil Veterinary Centers (CVC)
- Four Artificial Insemination Centers
- Nineteen Artificial Insemination Sub Centers

The total livestock related human resource deployed by the management of Livestock Department District Layyah are:

- One District Officer (Livestock)
- Three Deputy District Officers (Livestock)
- Five Senior Veterinary Officers
- Twenty Eight Veterinary Officers
- Eighty Five Veterinary Assistants
- Fifty Five Artificial Insemination Technicians

## **Background and Initiative Description**

The majority of the population in Pakistan lives in rural areas and is dependent on Agriculture. Livestock is secondary source of income for the farmers. The markets for livestock products are rapidly growing, supporting small livestock holders.

Agriculture's sector contribution is 20.9% in GDP of the Nation. Agriculture sector comprises 04 sub sectors with following contribution ratio.

- Crops 25.6%
- Livestock 56.3%

- Forestry 16%
- Fisheries 2.1%

Rural population of Pakistan is 60.8%. Livestock has key role in rural economy. About 8.5 million small and landless rural families are engaged in livestock production. It is a form of social security for the poor.

About 52% buffalo, 50% cows, 67% goats and 37% sheep are kept by small herd sizes.

Government of the Punjab has defined broad strategies for the uplift of the poor and disadvantaged segments of the population. One of the most important areas identified in these strategies for improvement of the social sector is to focus on poverty reduction through facilitating the small livestock holders in Punjab.

District Layyah is an Agro based territory. Most of the land is fertile. Main source of employment of the area is Agriculture. Livestock is used as by-product of Agriculture.

The living standard of common man in Layyah is lower than other industrial districts of the Punjab. Livestock has contributed towards improvement of living standard of common man through the income earned from meat, milk and by-products of the animals.

#### **Demographics of District Layyah**

- Present Population: 1,500,000 Persons  
(13% Urban, 87% Rural)
- Agriculture Land: 1,552,648 Acres
- Cultivable Area: 539,820 Acres (35%)
- Un-cultivable Area: 1,012,828 Acres (65%)
- Literacy Rate: 36.7%
- Average annual Rainfall: 18.7 cm
- No. of Tehsils: 03
- No. of UCs: 49

#### **Growth Path of Livestock in District Layyah**

Category wise growth path of livestock population from 2006-07 to 2015-16 is given below:

(No. of animals)

Year	Cows	Buffalos	Sheep	Goats	Horses	Donkeys	Camels	Mules	Poultry	Total
2006-07	581,844	301,270	505,287	571,446	3,830	53,851	1,634	382	914,498	2,934,042
2009-10	601,000	324,000	521,000	593,420	3,920	54,300	1,720	435	934,000	3,033,795
2012-13	615,320	332,560	529,540	599,180	4,625	58,700	1,806	478	978,935	3,121,144
2015-16	626,001	338,430	537,540	609,980	4,901	63,348	1,832	515	996,419	3,178,966

### Category wise Per Capita Livestock holding in District Layyah

As per animal census 2006-07, the category wise per capita holding is given below:

Species Name	Present Population	Per Capita Holding
Cows	581,844	0.40000
Buffalos	301,270	0.25000
Sheep	505,287	0.36000
Goats	571,446	0.39000
Horses	3,830	0.00290
Donkeys	53,851	0.04200
Camels	1,634	0.00130
Mules	382	0.00031
Poultry	914,498	0.70000
<b>Total</b>	<b>2,934,042</b>	

### Breeding facilities

Breeding is mostly done through Artificial Insemination provided by the Livestock Department as well as by the private sector in large animals. Moreover, natural breeding through Bulls, Bucks and Rams is also carried out at village level. Male breeding animals are shared by the livestock farmers for breeding purpose.

### Diseases and Treatment Facilities

#### (a) Major Diseases:

- i. Foot and Mouth Disease
- ii. Black Quarter
- iii. Haemorrhagic Septicemia
- iv. Enterotoxemia

**(b) Treatment Facilities in Government Sector:**

- i. 09 Civil Veterinary Hospitals
- ii. 55 Veterinary Dispensaries
- iii. 03 Veterinary Centers
- iv. 04 Artificial Insemination Centers
- v. 19 Artificial Insemination Sub Centers

**(c) Treatment Facilities in Private Sector:**

There are veterinary treatment and artificial insemination facilities in the District supervised by the qualified persons as well as the quacks. The treatment facilities in private sector are undocumented.

**Overview of CM's Pro Poor Initiative for Livestock**

An amount of Rs 1,000 million was earmarked by the Government of the Punjab during 2008-09 and 2009-10 for supporting the poor families in Punjab by looking after their animals at village level. District Layyah was also provided Rs 37.578 million for the purpose. The funds were utilized through District Officer (Livestock).

**a) Important Dates**

- Launching date of the initiative 2008-09
- Accomplishment date of the initiative 2011-12
- The project continued till June, 2016

**b) Financing of the Initiative**

- Source of funding: Government of the Punjab
- Utilization of funds:

Funds provided	Rs 37.578 Million
Funds utilized	Rs 36.891 Million

**Execution**

The execution of the Program started in October, 2009, with a delay of four months. The delay was due to lack of interest of Livestock Department in procurement of vaccine, medicine and semen.

## Timeline

According to the SOP, the initiative was required to be completed by June, 2012. The tasks of the entire program activities were not fully scheduled and timeline was not followed in letter and spirit due to which the initiative could not be completed even by June, 2016.

## Financial Aspect

Funds were released to District Officer (Livestock) by the Provincial Government. Comparative analysis of budget allocation and utilization of budget under each head of accounts was made which depicted that major portion of the funds were not utilized in time.

## Year Wise Financial Releases and Expenditure:

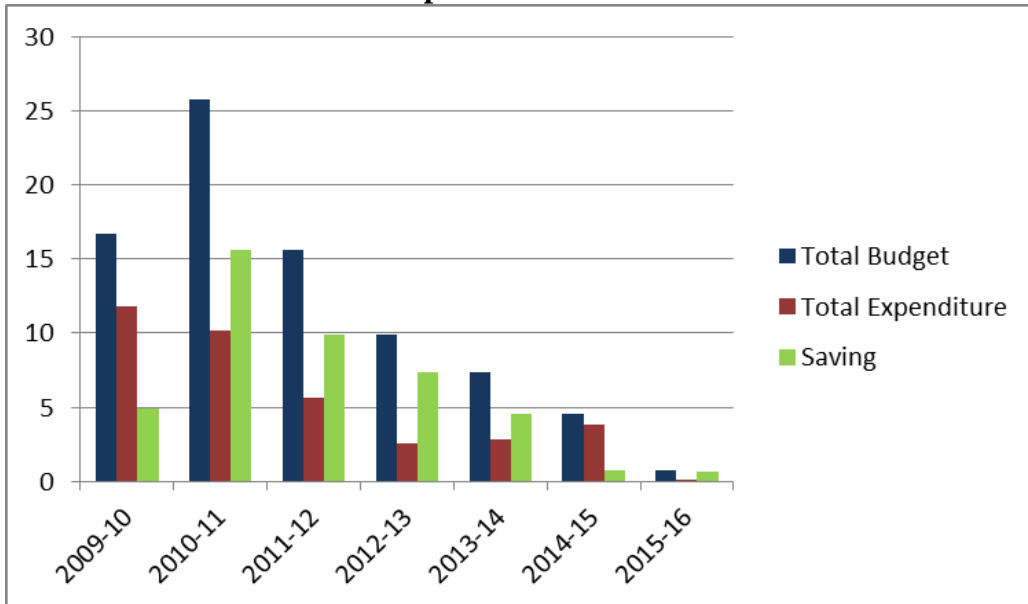
Comparative analysis of Budget and Expenditure for 2009-16 under CM's Pro Poor Initiative for Livestock in District Layyah is given below:

(Rupees in million)

<b>Financial Year</b>	<b>Total Budget</b>	<b>Total Releases by GoPb</b>	<b>Total Expenditure</b>	<b>Excess / Saving</b>	<b>%age</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 (4-2)</b>	<b>6 (5/2*100)</b>
2008-09	-	16.728	-	-	-
2009-10	16.728	20.850	11.822	-4.906	-29%
2010-11	25.755	-	10.151	-15.604	-61%
2011-12	15.604	-	5.655	-9.949	-64%
2012-13	9.949	-	2.557	-7.392	-74%
2013-14	7.392	-	2.81	-4.582	-62%
2014-15	4.582	-	3.83	-0.752	-16%
2015-16	0.752	-	0.066	-0.686	-91%
<b>Total</b>	<b>80.762</b>	<b>37.578</b>	<b>36.891</b>	<b>-43.871</b>	

Note: The unspent balance of tied grant for one year was revalidated in the succeeding year.

### Graphical Presentation



### Program Activities

DO (Livestock) utilized funds on procurement of vaccine, semen, deworming medicine and balance ration (wanda). Program activities were not fully performed due to the:

- i. Non-provision of AI services by the field staff in their catchment areas and lack of harmony in program activities
- ii. Non-provision of full support to veterinary centers with reference to human resource
- iii. Non-availability of veterinary medicines and vaccine at veterinary centers
- iv. Non-launching of Public awareness campaign on CM Pro Poor Initiative for Livestock in spite of availability of funds

## **Special Study Objectives**

The major objectives of the study were to:

- i. review the Initiative achievements against the intended objectives.
- ii. review that the Initiative was managed on the basis of economy, efficiency and effectiveness (3Es).
- iii. review the compliance with rules, regulations and Government directions.
- iv. assess improvement brought by this initiative in the living standard of the poor livestock holders.
- v. analyze whether the objectives defined in the program were rational and achievable.
- vi. review the impact of the Initiative after its accomplishment / discontinuation.

## **Scope of the Study**

The Special Study was conducted to examine the performance of the executive during planning, execution and implementation of Chief Minister's Pro Poor Initiative for Livestock and to comment on service delivery and achievement of the objectives of the Initiative. The Special Study was conducted for the period of seven years i.e. from April, 2009 to June, 2016.

## **Methodology**

The following methodology was adopted keeping in view the provisions of SOP and guidance issued by the Livestock Department:

- i. Study of SOP and other documents.
- ii. Collection and analysis of relevant data, files, documents, reports, etc.
- iii. Interviews with the concerned officers / staff of District Officer (Livestock) office.
- iv. A field survey of veterinary facilities on sample basis which included Government hospitals and Civil Veterinary Dispensaries.

## STUDY FINDINGS

### 1- Organization and Management

The organizational hierarchy involved in planning, execution and monitoring of the initiative was as below:

Department / Office	Key responsibilities
Punjab Livestock and Dairy Development Department	<ul style="list-style-type: none"> <li>• Development of Guidelines of the Initiative</li> <li>• Release of Funds to the District Government</li> </ul>
↓	
District Coordination Officer (Head of District Government)	<ul style="list-style-type: none"> <li>• Facilitating the Initiative Activities</li> <li>• Monitoring of Initiative Progress</li> <li>• Release of Funds to the Executing Agency</li> </ul>
↓	
Executive District Officer (Agriculture) (Head of Agriculture Wing)	<ul style="list-style-type: none"> <li>• Supervision of Initiative Activities and Reporting to the DCO</li> </ul>
↓	
District Officer (Livestock) (Executing Agency)	<ul style="list-style-type: none"> <li>• Procurement of vaccine, semen, deworming medicine and balanced ration</li> <li>• Identification and registration of the Poor Livestock holder</li> <li>• Provision of services to the registered beneficiaries through field hospitals / staff</li> <li>• Monitoring and evaluation of field activities</li> </ul>
↓	
Civil Veterinary Hospitals (Field Institutions)	<ul style="list-style-type: none"> <li>• Provision of vaccination, artificial insemination, deworming medicine and balanced ration to the end beneficiaries</li> <li>• Record keeping of services provided to the end beneficiaries</li> </ul>

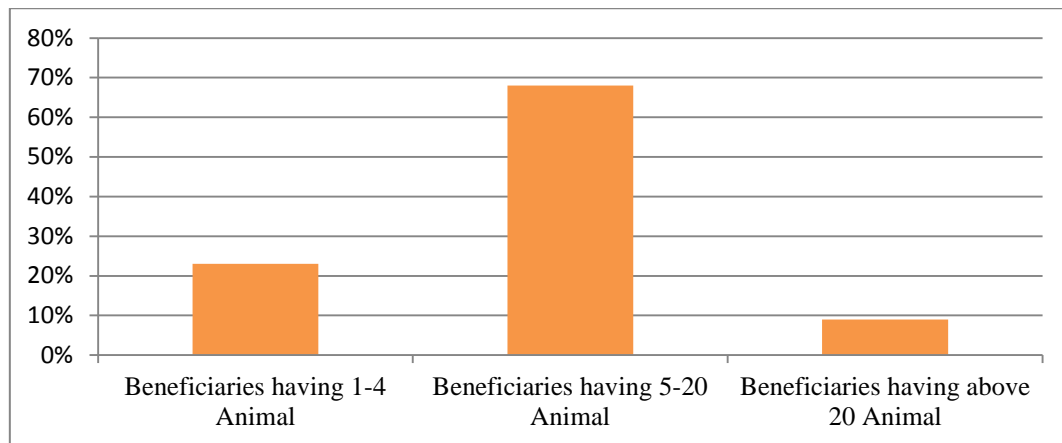


During this Special Study, the following issues were noticed:

1.1 According to para 7 of Rationalism and Methodology / Modus Operandi of “CM Pro Poor Initiative for Livestock” issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, targeted beneficiaries will be:

- i. Landless, widows, orphaned and destitute having 1-4 mixed livestock.
- ii. Beneficiaries will be identified with the help of register of food stamp scheme and Zakat Usher Committees of Union Councils.

During the course of Special Study, scrutiny of the record and field visits to certain veterinary centers revealed that criteria for registration of beneficiaries were not observed. Registration was made on the basis of assessment made by DO (Livestock) officials and field staff. No Food Stamp Scheme and UC Zakat Committees were consulted in this regards. The criterion for beneficiaries having 1-4 mix livestock was also not observed. Analysis of the sample data revealed that only 23% beneficiaries had 1-4 animals, 68% beneficiaries had 5-20 livestock and 9% beneficiaries had more than 20 livestock. The figures are presented in graphical and tabulated form as below:



Name of UA	Name of Veterinary Center	Total Beneficiaries	Beneficiaries having 1-4 Animals		Beneficiaries having 5-20 Animals		Beneficiaries having above 20 Animals	
			Number	%	Number	%	Number	%
Sarishta Thal	Chak No. 60-A/TDA	360	48	13%	253	70%	59	16%
Bait Wasawa Shumali	Bait Wasawa Shumali	582	208	36%	316	54%	58	10%
Mandi Town	137/TDA	535	124	23%	379	71%	32	6%
Karor City	Karor City	262	60	23%	187	71%	15	6%
Shah pur	CVH Shah Pur	369	81	22%	263	71%	25	7%
Average Livestock Holdings				23%		68%		9%

Audit is of the view that due to inefficient management, poor / below poverty line (BPL) community was not targeted as desired in the CM package.

The funds were not utilized for the purpose it was allocated for.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.2 According to Para 5(v) of Rationalism and Methodology / Modus Operandi of “CM Pro Poor Initiative for Livestock” issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the registered beneficiaries will be given free of cost AI services along with treatment facilities to treat reproductive disorders of their livestock.

During the course of Special Study, it was noticed that as per information collected from the end beneficiaries during field visit, the AI services were not provided to the registered beneficiaries. The detail of registered beneficiaries to whom AI services were not provided is given in **Annex-A**.

Funds amounting to Rs 1.424 million were specifically provided for purchase of semen by the Government of Punjab. Furthermore, District Government also released the funds to the DO (Livestock), but not a

single unit of semen was purchased and provided to the poor breeders. The detail of funds is given below:

(Rupees in million)

<b>Financial Year</b>	<b>Release by Finance Department</b>	<b>Release by District Government</b>
2008-09	1.004	-
2009-10	0.420	1.004
2010-11	-	0.420

Audit is of the view that due to weak management, the poor breeders were not provided necessary AI services.

Due to non provision of free of cost AI services to the poor breeders, the poor farmers could not improve the breed of their cattle which resulted in non achievement of targets as envisaged by Livestock and Dairy Development Department Lahore.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G. Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.3 According to Para 5(ii) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the animals of the registered beneficiaries would be vaccinated as per schedule regularly. This facility would be free of cost and carried out through the existing staff of concerned DO (Livestock). Vaccines will be procured from Veterinary Research Institute (VRI), Lahore and distributed to DO (Livestock) to vaccinate the animals of target group through the existing setup.

During the course of Special Study, it was noticed that funds amounting to Rs 2.342 million (14% of the total funds) were allocated by the Government of Punjab for purchase of vaccination during 2008-09. The DO (Livestock) got funds released from District Government on

07.11.2009, vide No.DOP/LY/T-G/Livestock/524. However, not a single unit of vaccine was purchased and provided to the poor breeders till March, 2010. The vaccine was purchased during April 2010 and onward; and was provided to the breeders thereafter. **Annex-B**

Despite availability of funds, provision of vaccine after delay of one year was intolerable negligence on the part of DO (Livestock) due to following reasons:

- a) Preventive measures were on top of the list as per L&DD Department priorities of Chief Minister Pro Poor Initiative for Livestock, which was ignored.
- b) No complicated procurement process for vaccine was involved. It was to be procured from the Government owned institution i.e VRI Lahore on controlled rate just by placing the supply orders. On the other hand, the medicine involving complicated process were procured and received during August and September 2009.
- c) Some animal deaths were also reported by the farmers during field meetings which could have been prevented if the vaccination was provided in time.

Audit is of the view that due to weak managerial controls, vaccine was neither purchased in time nor was provided to the livestock breeders as per vaccination schedule.

Delay in provision of vaccination services to the poor breeders resulted in non achievement of targets as envisaged by L&DD Department Lahore.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.4 According to para 5(iii) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy

Development Punjab Lahore, proper nutrition helps an animal to fight against disease and parasitic infestation. Good / balanced nutrition enables an animal to respond well to vaccination. Inadequate nutrition delays puberty and sexual maturity in heifers and resumption of ovarian activity.

During the course of Special Study, it was noticed the funds for purchase of balanced ration / wanda were provided by the Government of Punjab during 2008-09 and 2009-10. District Government also released the funds to DO (Livestock) in the same period. However, it was not utilized till February 2010. Thereafter 5,650 bags of Anmol Wanda costing Rs 4.495 million were purchased during March 2010 to onward from Livestock Experiment Station Okara and distributed to general public instead of registered beneficiaries. The detail of purchases is given below:

(Amount in rupees)

Document/ Cheque No.	Drawal Date	Bill Date	Quantity	Rate	Amount
30379799	08.03.2010	01.03.2010	500	700	350,000
1063668	22.06.2010	28.05.2010	500	750	375,000
1902744998	14.10.2010	18.08.2010	250	800	200,000
		26.08.2010	250	800	200,000
		06.09.2010	250	820	205,000
1902744999	14.10.2010	06.08.2010	1000	800	800,000
1902761135	14.10.2010	12.09.2010	300	700	210,000
		16.08.2010	300	700	210,000
		14.09.2010	300	750	225,000
1902963451	21.04.2011	30.03.2011	500	860	430,000
1902972427	14.03.2011	17.09.2010	500	820	410,000
5100085049	14.09.2011	24.05.2011	1000	880	880,000
<b>Total</b>					<b>4,495,000</b>

Moreover, balanced ration was distributed to the seven selected centers out of 71 centers having registered beneficiaries in the District. Center wise detail of provision of balanced ration is given below:

Sr. No.	Center	No. of Bags
1	Chowk Azam	700
2	Karor	1,250
3	Chowbara	300
4	Basti Qazi	50
5	Layyah	3,100
6	Fatehpur	200

<b>Sr. No.</b>	<b>Center</b>	<b>No. of Bags</b>
7	Chak 106 TDA	50
<b>Total</b>		<b>5,650</b>

Despite the availability of funds, purchase of balanced ration / Anmol Wanda after lapse of one year was an intolerable negligence on the part of DO (Livestock) due to following reasons:

- a) Balanced ration was taken as key element for improvement of livestock sector as per L&DD Department priorities of Chief Minister Pro Poor Initiative for Livestock, which was ignored.
- b) No complicated procurement process for balanced ration (Anmol Wanda) involved. It was to procure from the Government owned institutions on controlled rate just by placing the supply orders. On the other hand the medicine involving complicated process was procured and received during August and September 2009.
- c) Some animal deaths were also reported by the farmers during field meetings which could be prevented by provision of in time balanced ration.

Furthermore, provision of balanced ration to the selected livestock centers was clear violation of the Government instructions.

Audit is of the view that due to weak managerial controls, balanced ration was neither purchased in time nor was provided to the livestock breeders as per their need.

Delay in procurement of balanced ration and its distribution to the livestock breeders other than register beneficiaries resulted in non achievement of targets as envisaged by L&DD Department Lahore.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.5 According to para 5(iv) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, Deworming makes the animals more resistant to disease. It produce better milk, meat and eggs. Studies reveal that deworming can definitely enhance 30% milk and meat production.

During course of Special Study, it was noticed that funds for purchase of medicine / dewormers were specifically provided by the Government of Punjab during 2008-09 and 2009-10. Thereafter District Government also released the funds to the DO (Livestock) office and medicine were purchased and received during August, September 2009. However, due to unknown reason, the medicines were retained in the DO (Livestock) office for a period ranging from 6 months to 1 year. **Annex-C**

Audit is of the view that due to weak managerial controls, the medicines / dewormers were not provided to the registered beneficiaries in time.

Despite provision of funds by the Government of Punjab and further release by the District Government, the medicine were dumped due to unknown reason depraving the poor farmers of harvesting the benefits in time.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.6 According to para 5(ii) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the morbidity claims a toll in the form of low output (upto 40% reduction in milk due to Foot and Mouth Diseases). The livestock of the registered beneficiaries will be vaccinated as per schedule regularly.

During course of Special Study, it was noticed that budget for provision of vaccine facilitates was provided to the DO (Livestock) during both of these period i.e. 2008-09 and 2009-10. However, despite availability of the funds, the vaccine was not purchased and provided to the poor farmers in time. During those periods heavy flood broke out in the District and different animal diseases spread in the area. Field survey of Audit Team revealed that out of 13 registered beneficiaries surveyed, 6 beneficiaries faced a loss in the shape of 13 animal deaths due to epidemic diseases.

#### **Annex-D**

Audit is of the view that due to weak managerial controls, the livestock of the registered beneficiaries were not vaccinated despite availability of funds.

Non vaccination of registered beneficiaries livestock resulted in non achievement of targets as envisaged by L&DD Department Lahore.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.7 According to Para 5(ii) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the proper schedule of vaccination will be observed for Haemorrhagic Septicaemia Vaccine (HSV), Black Quarter Vaccine (BQV), Foot and Mouth Vaccine (FMV), Enterotoxemia Vaccine (ETV), Newcastle Disease Vaccine (NDV) etc.

During the course of Special Study, it was noticed the vaccine valuing Rs 7.061 million were purchased during 2010-11 and distributed to the veterinary centers without observing the schedule as provided by the Department. It did not harvest the result as desired by the authority and farmers had to face loss of animals.



Audit is of the view that due to weak internal controls, animal were vaccinated without observing the seasonal schedule.

Non observing of seasonal schedule issued by the L&DD Department resulted in wastage of Government funds as well loss to farmers in the shape of non effectiveness of vaccination.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 1.8 According to para 12 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the existing staff will provide AI services, vaccination / immunization and facilitate the registered beneficiaries.

During the course of Special Study, it was observed that heavy funds were provided for imparting the services to the poor livestock breeders by identifying them, registering and providing them proper vaccination, semen and medications services. However, during field survey it was noticed that no specific training was provided to the field staff. They did not prepare the beneficiary card or observe the vaccination and deworming schedule. Furthermore, the staff at the centers was not aware of the objective of the CM Initiative; and SOP provided by the L&DD Department was not even circulated to the field staff.

Audit is of the view that due to weak managerial controls, no training and orientation was provided to the field staff for implementation of the CM Initiative.

Without any training and orientation, the objectives of CM's Initiative could not be achieved which resulted in wastage of Government funds.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May,

2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends fixing responsibility for execution of initiative without staff training and orientation; and non achievement targets.

## 2- Financial Management

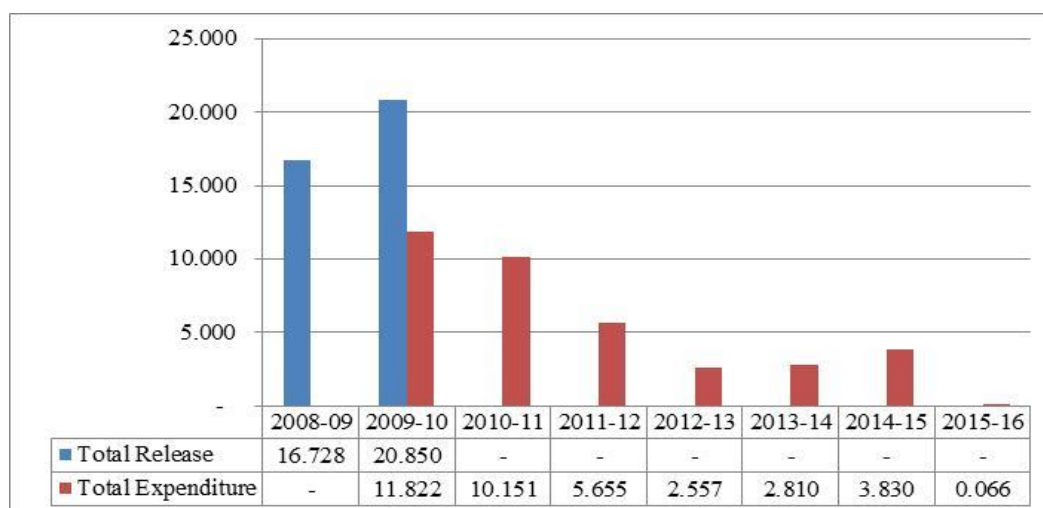
Financial Management is a process that aims at managing project resources properly and achieving the project's objectives maintaining economy and efficiency. Strong financial management is necessary for successful completion of a Program.

District Coordination Officer, being Principal Accounting Officer was responsible for financial management of the Initiative. DO (Livestock) being DDO was to ensure utilization of funds in accordance with prevailing Rules / Regulations and L&DD Department guidelines.

During the Special Study, the following issues were noticed:

- 2.1 According to Section 16(3) of PLGO 2001, every authorized Government officer will be responsible to the people for improvement of governance and delivery of services within the ambit of authority decentralized to him,

During the course of Special Study, it was noticed that an amount of Rs 16.728 million was released by Government of the Punjab during 2008-09 and Rs 20.850 million for 2009-10. However, scrutiny of the record revealed that despite dire need of poor people, the amount was not utilized in time. Rather an amount of Rs 36.891 million was spent till June, 2016. The year wise graphical presentation of the funds available and funds utilized is as below:



The object wise detail is given in Annex-E

Audit is of the view that the Government intension for providing funds in addition to routine activity could not become useful for people due to inefficient management.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 2.2 According to Government of the Punjab Finance Department letter No.FD(W&M)1-31/2009-2010/342 dated 10.03.2010, the expenditure shall be made strictly for the purpose for which funds were allocated for.

During the course of Special Study, it was noticed that the Government of Punjab Finance Department provided the funds under specific heads, whereas the DO (Livestock) surrendered the amounts as given below and got it re-appropriated from the District Government in other heads. The detail is given below:

(Rupees in million)

Detail of Funds provided by FD		Funds re-appropriated by the District Government	
Description	Original Allocation	Description	Amount Re-appropriated
“A03901” Stationery	0.358	A03927 Purchase of drug and medicine / vaccine	9.506
“A03907” Publicity and Advertisement	0.715		
“A03970-11” Purchase of Wanda / Feeding	8.433		
<b>Total</b>	<b>9.506</b>		<b>9.506</b>

Audit is of the view that due to weak financial management, District Government re-appropriated the funds without authority.

Re-appropriation of funds by the District Government resulted in irregular expenditure.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends regularization besides fixing responsibility on the person(s) at fault.

- 2.3 According to Para 5(i) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, mass media campaign will be run through the use of traditional and modern tools of communication like Radio, TV, Newspapers, brochures, Posters, Banners and Wall chalking. Stencils of large size will be got prepared for wall chalking and permanent boards of different slogans will be depicted on the common public places.

During the course of Special Study, it was observed that DO (Livestock) drew Rs 664,281 out of Head "A03907" (Advertisement and Publicity) and incurred expenditure on irrelevant objects, i.e. office / CVDs sign boards, Information Card for Support Scheme, purchase of computer / hardware etc. **Annex-F**

Audit is of the view that due to weak financial management, the funds provided for awareness of the poor livestock holders were not utilized as per SOP.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends regularization besides fixing responsibility on the person(s) at fault.

- 2.4 According to Rule 64 (1) (iv) of the Punjab District Government and TMA (Budget) Rules 2003, each local Government authority shall efficiently and effectively manage the resources made available to him.

During the course of Special Study, it was observed that the Provincial Government provided funds through A/C-IV for further release to the DO

(Livestock) of Rs 16.528 million and Rs 20.850 million during 2008-09 and 2009-10 respectively but these funds were not utilized upto 2015-16 and the unspent balance of Rs 0.690 million was lapsed due to closing of A/C-IV.

Audit is of the view that due to weak financial management, budget was lapsed on the dissolution of District Government.

Lapse of funds resulted in deprivation of poor livestock holders.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault.

- 2.5 According to Section 153 of Income Tax Ordinance 2001, Income Tax at prescribed rate required to be deducted from the payment of contractors and suppliers for supply of goods and services.

During the course of Special Study, it was observed that payments were made to different suppliers on account of supply of veterinary medicines but the income tax was not deducted from their payments on the request of supplier that they have already paid sales tax at the time of import. But the proof of importing medicine as well as valid proof of taxes paid were not available on the record. These omissions resulted in loss to the Government amounting to Rs 75,618. The detail is given below:

(Amount in rupees)

<b>Cheque No. / Date</b>	<b>Supplier</b>	<b>Amount</b>	<b>Income Tax</b>
Ch.1070016 / 30.06.2010	Star Laboratories	666,020	23,311
Ch.1063186 / 30.06.2010	Medi-vet	517,500	18,113
Ch.1063186 / 30.06.2010	Star Laboratories	977,000	34,195
<b>Total</b>		<b>2,160,520</b>	<b>75,618</b>

Audit is of the view that due to weak financial management, the Income Tax was not deducted by the DDO at source.

Non deduction of Income Tax Rs 75,618 resulted in loss to the Government.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault besides recovery and its deposit into the Government treasury.

### 3- Procurement and Contract Management

DO (Livestock) was responsible for procurement and contract management and to ensure procurement according to Procurement Rules and keep ancillary record in support of financial transactions.

During the Special Study, the following Procurement and Contract Management related issues were noticed:

- 3.1 According to Government of the Punjab Health Department letter No. SO (P-I) H/RC2001-2002/01 dated 29.09.2001, payment of cost of medicine is subject to receipt of DTL report.

During the course of Special Study, it was noticed that a sum of Rs 10.533 million was drawn from the Government treasury for making payment to various firms on account of supply of medicines. The said medicines were utilized without obtaining the result of Drug Testing Laboratory whereas, the payment had already been made to the suppliers in violation of the above mentioned instructions. **Annex-G**

Audit is of the view that due to weak managerial controls, the payment was made without DTL report of the medicines.

Purchase and utilization of medicine without DTL report was unauthorized.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation and fixing responsibility on the person(s) at fault.

- 3.2 As per Government of the Punjab LG&CD Department, Lahore letter No.SOG (Dev.)(LG)9-7/2009 dated 23.12.2010, District Tender Board comprising the following was constituted in all the Districts of the Punjab for issuing, receiving and opening of tenders:



- |  |           |
|--|-----------|
| a. EDO of concerned client department        | Convener  |
| b. Representative of Divisional Commissioner | Member    |
| c. Representative of DCO                     | -do-      |
| d. EDO (F&P) or his representative           | -do-      |
| e. EDO (W&S)                                 | -do-      |
| f. District Officer of the executing agency  | Secretary |

During the course of Special Study, it was observed that medicines of Rs 1.500 million were purchased during 2010-11 through Purchase Committee. It was observed that District Tender Board was not constituted for issuing, receiving and opening of tenders. The detail of purchases of medicines during June 2011 is given below:

(Rupees in million)

Document No.	Drawal Date	Head	Bill Date	Item	Supplier	Amount
1903261624	22.06.2011	A03927	21.05.2011	Inj-Oxy	K.G Enterprises	0.436
				Kalbendazole		
				Inj-T-Tronil		
5100081070	22.06.2011	A03927	21.05.2011	Ricomin Drench	Star Laboratories	1.064
<b>Total</b>						<b>1.500</b>

Audit is of the view that due to weak managerial controls, the medicines were procured without District Tender Board.

The procurement of medicines without District Tender Board was violation of the above quoted rule and resulted in unauthorized procurement.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends regularization of the expenditure besides fixing responsibility on the person(s) at fault.

- 3.3 According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement

for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

During the course of Special Study, it was observed that DO (Livestock) purchased sign boards, panaflex etc. on quotation basis and all quotations were taken from Muzaffargarh which show the same was taken as personal level. The incurrence of expenditure without tendering process could not be economical. Moreover, the bills were illegally split to justify the purchase through quotations instead of open tenders. **Annex-H**

Audit is of the view that due to weak financial management, the expenditure was incurred without the observing the codal formalities.

Incurrence of expenditure without open tenders resulted in uneconomical and unauthorized expenditure.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends regularization of the expenditure besides fixing responsibility on the person(s) at fault.

- 3.4 According to Goals / Objectives specified in "Rationalism and Methodology / Modus Operandi" issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the registered beneficiaries were to be provided with latest AI services free of cost along with treatment facilities for reproductive disorder.

During the course of Special Study, it was observed that an amount of Rs 625,752 was spent on purchase of AI sheaths and gloves whereas no semen was purchased. So the purchase of AI sheaths and gloves without semen was wasteful and these items were used for some other purposes.

Audit is of the view that due to weak managerial controls, unnecessary AI sheaths were purchased without any semen.

Purchase of AI sheaths without semen resulted in loss to the Government.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

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

During the course of Special Study, it was observed that Rs 182,680 were drawn vide document No. 1903556455 dated 24.09.2011 against the purchase of veterinary vaccine from DG Research Livestock and Dairy Development Peshawar. Calculation of the bill revealed that total of the bill was given wrongly as Rs 182,680 instead of Rs 128,680. The DO (Livestock) office neither corrected the bill nor made the necessary deduction for overcharging of Rs 54,000 and payment was made through crossed cheque. The detail is given below:

(Amount in rupees)

Document No.	Drawal Date	Items	Quantity	Rate	Amount
1903556455	24.09.2011	HSV	400	180	72,000
		FTV	280	200	56,000
		Packing charges			680
<b>Actual bill payable</b>					<b>128,680</b>
<b>Amount paid</b>					<b>182,680</b>
<b>Amount overpaid</b>					<b>54,000</b>

Audit is of the view that due to weak financial management, the overcharging was not detected in time.

Overpaid amount resulted in loss to the Government.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends recovery of overpaid amount besides fixing responsibility on the person(s) at fault.

- 3.6 As per Sr. No. 2 & 3 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development, Punjab Lahore, vaccines will be procured from VRI, Lahore to vaccinate the animals of the target group through existing setup. Furthermore, wanda should be purchased from Animal Nutrition Center, Rakh Dera Chaahl, Lahore, Bahadurnagar (Okara), Buffalo Research Institute, Pattoki (Kasur) and BLPRI, Kherimurat (Attock). A balanced and nutritious feed (Anmol Vanda) prepared by the aforementioned centers will be provided to the target groups free of cost.

During the course of Special Study, it was observed that the DDO purchased vaccines and balanced ration (wanda) from unapproved suppliers, in violation of above quoted instruction. **Annex-I**

Audit is of the view that due to weak managerial controls, the procurement of vaccine and wanda was made from the unapproved suppliers.

Purchase of Vaccine and Wanda from the supplier not recommended by the Government of Punjab was irregular. Additional Director (Livestock) did not submit any reply in response to preliminary observation.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends regularization besides fixing responsibility on the person(s) at fault.

#### **4- Veterinary Services Issues**

Provision of veterinary services to the poor livestock breeders was the core objective of the Initiative. The targets of the Initiative were to help the poor breeders by providing in time vaccination, latest breed and immunization through balanced ration and deworming of animals.

During the Special Study, the following veterinary health related issues were noticed:

- 4.1 According to para 7 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, complete record and activities carried out in the interest of beneficiaries will be maintained by the office of the District Officer Livestock. The concerned DO (Livestock) will also be responsible to monitor the activities carried out in the scheme efficiently.

During the course of Special Study, it was noticed that during the period 2008-09 to 2012-13, no field survey to identify the problems faced by the poor breeders and diseases attacking the animals was conducted or reported. Furthermore, the outcomes of the Initiative were never measured in terms of socio economic betterment of the breeders.

Vaccination and deworming medicine were provided to the beneficiaries without any survey was just utilization of funds instead of providing relief to the poor farmers.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 4.2 According to para 7 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab, Lahore, the targeted beneficiaries will be poor farmers having 1-4 mixed animals. Moreover, more than 70% animal

diseases are preventable and priority would be given to preventive measures. Moreover, the registered beneficiaries would be vaccinated as per schedule regularly. This facility would be free of cost and carried out through existing staff of concerned DLOs.

During the course of Special Study, it was observed from field survey of the beneficiaries that 62% of animals were Goats and Sheep. However, scrutiny of the record revealed that neither the vaccine for Goat / Sheep Pox was purchased nor supplied to the farmers which resulted in putting the poor livestock holders at the cost of fate. From field survey, it was reported by the registered beneficiaries of Tehsil Karor, they had to face heavy loss in shape of death of small animals during 2010 and 2011 due to epidemic diseases. The small animal holding ratio is given in **Annex-J**.

Audit is of the view that due to weak managerial controls, the farmers having small animals were ignored

Ignoring the farmers having small animals was a serious negligence on the part of DO (Livestock).

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 4.3 According to Goals / Objectives specified in “Rationalism and Methodology / Modus Operandi” issued by the Director General (Extension) Livestock and Dairy Development Punjab, Lahore, the registered beneficiaries will be given the latest AI services free of cost along with treatment facilities for reproductive disorder.

During the course of Special Study, most of the farmers reported that their milking animals were providing 3-6 liter per day. Furthermore, during field visit, it was noticed that most of the farmers were holding traditional breed of livestock which was the main reason for low yield. Whereas when comparing with the established cattle farms” Rizwi Dairy

Farm(RDF) Layyah, the same was reported as 21-54 liter milk output per cattle per day. The main cause of so high yield was described by the RDF staff as latest / imported breeds, in time deworming and balanced ration.

The livestock yield could not be improved despite spending of heavy funds by the Government of Punjab.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 4.4 According to para 5 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, the objective of the Initiative is to raise socio-economic status of the marginalized / underprivileged communities through launching livestock developmental activities.

During the course of Special Study, it was observed that veterinary medicines were purchased and distributed to various Veterinary Dispensaries / Hospitals without considering the need of the area, number of beneficiaries registered and livestock held by the farmers. The ratio of medicines distributed in the urban areas was more than the rural areas. Furthermore, while comparing the medicine provided by the DO (Livestock) office to the 23 field centers out of 55 centers, it was observed that the centers such as Fatepur, 153TDA, Basti Shadu Khan, Shahpur, Layyah, were prioritized despite the fact that the areas were urban and number of beneficiaries did not correlate with the medicine distributed.

#### **Annex-K**

Audit is of the view that due to weak managerial controls, veterinary services were not provided to the utmost needy areas.

Non provision of veterinary services to the rural areas resulted in non achievement of core object of the Initiative.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 4.5 According to para 5(i) of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, mass media campaign will be run through the use of traditional and modern tools of communication like Radio, TV, Newspapers, brochures, Posters, Banners and Wall chalking. Stencils of bigger size will be got prepared for wall chalking and permanent boards of different slogans will be depicted on the common public places.

During the course of Special Study, it was observed that an amount of Rs 1.624 million was spent on providing awareness to the farmers during 2009-10 and 2010-11. However, in the field survey, the farmers told they had not got the information from any source of advertisement from Livestock Department. Rather, they got the animals vaccinated and treated through personal contact with Livestock Department's field staff or private veterinary practitioners.

Spending of heavy amount without any benefit of awareness to the poor beneficiaries resulted in wastage of the Government money.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.



## **5- Monitoring, Evaluation and Internal Controls**

Like other project, this Initiative also had component of monitoring and evaluation to ensure quality in all respects of implementation.

During the Special Study, the following Monitoring, Evaluation and Internal Controls related issues were noticed:

- 5.1 According to para 7 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, complete record and activities carried out in the interest of beneficiaries will be maintained by the office of the District Officer Livestock. The concerned DO (Livestock) will also be responsible for monitoring the activities carried out in the scheme efficiently.

During the course of Special Study, it was noticed that from the period 2008-09 to 2012-13, field survey to identify the problems faced by the poor breeders and diseases attacking the animals, was neither conducted nor reported. Furthermore, the outcomes of the Initiative were never measured in terms of socio economic betterment of the breeders.

Vaccination and deworming medicine were provided to the beneficiaries without any survey, which was just utilization of funds instead of providing relief to the poor farmers.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

- 5.2 According to para 7 of Rationalism and Methodology / Modus Operandi issued by the Director General (Extension) Livestock and Dairy Development Punjab Lahore, a card containing detail of beneficiary himself and services and benefits availed will be issued to the beneficiaries (Livestock holder). Complete record and activities carried out in the interest of beneficiaries will be maintained by the office of the

District Officer Livestock. The concerned DLO will also be responsible to monitor the activities carried out in the scheme efficiently.

During the course of Special Study, field survey of the CVDs / CVHs and end beneficiaries conducted by Audit Team it was observed that no beneficiary card was issued to the livestock holders. Furthermore, the integrated schedule of services provided to the beneficiaries was not maintained from where it could be assessed that what services at which time were needed by the beneficiary and when were those provided by the Department. Furthermore, the record of vaccine, de-wormer and medicine issued to the breeder was limited upto daily treatment registers. The same facilities were also provided to the farmers out of District Government Grant as usual. So it could not be identified that which services to specific farmers were provided out of the CM Package or District Government Grant. Furthermore, DO (Livestock) never took it as special grant under CM package and was not specially monitored by him as the beneficiary registers having special place for DO (Livestock) comments was left blank.

Non maintaining of beneficiary wise record and non monitoring of CM package activities resulted in non achievement of targets.

The matter was reported to the Deputy Commissioner Layyah, Director Livestock D.G.Khan and Additional Director Livestock Layyah in May, 2017. Neither any reply was submitted nor was the DAC meeting convened despite written requests, till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

## **Key Project Constraints**

The basic objective of the Initiative was to enhance the socio economic life of poor livestock holders through provision of basic veterinary services free of cost. The Government has to provide in time vaccination, AI services, deworming medicines and balanced ration to achieve the Initiative goals. During implementation of the Initiative, priorities were not set up. However, key Initiative constraints were:

- i. Non identification of beneficiaries as per the laid down criteria.
- ii. Non maintenance of proper record of registered beneficiaries.
- iii. Delay in release of funds by the District Government.
- iv. Delayed procurement of vaccine and balanced ration.
- v. Unjustified retention of medicines at DO (Livestock) Office.
- vi. Non conducting of field survey to identify the epidemic diseases.
- vii. Non provision of semen of improved breed.
- viii. Unseasonal vaccination of livestock.
- ix. Non provision of training / orientation to the field staff.
- x. Lack of proper monitoring, evaluation and feedback.

Audit is of the view that due to poor planning and lack of due diligence on the part of management and executing authorities / monitoring teams, no efforts were made to overcome the Initiative constraints and to create healthy environment for its success.

Audit recommends that higher authorities should address basic planning flaws and execution hurdles before framing / implementing another project of similar nature.

## **Sustainability**

Overall it was a good initiative of the Government of Punjab for delivery of veterinary services through District Government to poor livestock holders in the remote areas of Layyah. The activities include provision of improved breeds of livestock through artificial insemination. In time vaccination and deworming could improve the livestock output and better yield. The Government of the Punjab provided funds during 2008-09 and 2009-10. Thereafter, there was no direction to continue the Initiative as routine activity. Audit recommends the initiative must be made sustainable by ensuring consistency in the activities, availability of medicines and better delivery of veterinary services to the breeders.

## **Lessons Identified**

- i. Clear understanding of the issues is extremely important for proper planning and implementation.
- ii. Only integrated planning and comprehensive system produces desired and sustainable results.
- iii. Capacity building of the staff is crucial for implementation of a plan.
- iv. Commitment of the concerned authority is essential for implementation of program.
- v. Sustainability and smooth running of a program is not possible without training, proper supervision, strengthening of internal controls and awareness of the community.

## Overall Assessment

- **Relevance**

Better veterinary services were provided by the Livestock Department field staff to the poor breeders, who could not afford in time vaccination and deworming. However, it was also the general responsibility of Livestock Department to provide the veterinary services to all the breeders in the District. With the help of focused approach and efforts, the program could have been a tremendous success in achieving the targets.

- **Efficacy**

Veterinary services were found to be inadequate at CVH, CVD and Veterinary centers in district Layyah. However, many livestock holders were helped by the field staff in their catchment areas through provision of vaccination and medicine.

- **Economy**

Vaccine, semen and wanda were purchased from the Government owned institutions on controlled prices. Medicines were purchased through open tenders. However the tendering process was not observed in letter and spirit, due to which the procurement of medicine could not be considered competitive. The expenditure on other activities such as publicity and stationery was incurred without observing the PPRA rules due to which it could not be considered as economical.

- **Efficiency**

Efficiency is basically an input-output relationship of a program. In this context, a major portion of Initiative activities like, vaccination, deworming and artificial insemination remained incomplete, due to which the efficiency of the program was effected.

- **Effectiveness**

As far as the effectiveness of the program is concerned it can be safely stated that the Initiative could not achieve its stated goals. From the field visit it was observed that in some areas due to non observance of vaccination schedule, livestock holders had to face animal loss due to outbreak of epidemic diseases. Furthermore, the AI services were also not provided to the poor farmers due to which all the benefit of the Initiative could not reach the breeders.

- **Ethics**

The program aimed to reduce out of pocket expenditure of the poor livestock holders. But due to inconsistency in the Initiative activities i.e. non-availability of vaccine, deworming medicine, and AI services, breeders preferred to get veterinary services from private practitioners. Poor monitoring of deployed field staff and lack of coordination between field staff and DO (Livestock) office affected the objectives of the Initiative.

- **Environment**

As the Initiative was focused on providing veterinary services in the rural area, no significant effect could be noted on environment. However, would that the factor of natural fertilizer obtained from livestock focused in the Initiative, it could reduce the uses of chemical fertilizer.

- **Performance Rating of the Initiative**

Moderately satisfactory

- **Risk Rating of the Initiative**

Substantial

## **Possibilities and opportunities for scaling up / Options**

With tremendous and uncontrolled explosion of population growth, the need for food security and healthy environment will increase with the passage of time. The following key issues may be deemed important for the future.

- i. Timely Release and proper utilization of funds.
- ii. Proper monitoring and supervision in the field.
- iii. Transparent administrative and financial discipline.
- iv. Mechanism for gathering and compilation of data regarding achievement of objectives.
- v. Timely completion of the program activities.
- vi. Consistency in the program activities.
- vii. Timely vaccination, deworming medicines and semen to veterinary hospitals / centers.
- viii. Intensive training programs for the field staff.

## **Conclusion**

Defective planning, management slackness and poor monitoring are the reasons for non achievement of Initiative objectives. There are certain deficiencies in procurement and supply of vaccine, semen and medicine. Delayed and inadequate supply of vaccine, semen and medicine to the field staff, non-utilization of budget and poor monitoring are some of the reasons due to which the Initiative activities suffered. Non-availability of data regarding achievement of Initiative objectives is also a major impediment in evaluation of the effectiveness of the Initiative. Third party evaluation of the Initiative was also a must which was not carried out. Although, the program could not achieve all of its objectives, yet its management has learnt a lot of lessons. It has created a thought process among the Livestock Department management. The lessons learnt would improve the results of the upcoming programs.

## Project Photo Gallery







# **Annex**

## Detail of non provision of AI services to the register beneficiaries

Name of Center	Name of Beneficiary	CNIC No.	Reg. No.	Large Animals
153 TDA	Muhammad Hussain S/O Abdul Hameed	32203-3599566-9	99	20
	Ahmad Hussain	32203-1431858-5	1	12
	Muhammad Shakeel S/O Noor Muhammad	32203-2068496-3	131	12
	Malik Sohanroo	32203-1994338-5	55	9
	Muhammad Nawaz	32203-2002053-7	282	9
Karor	Allah Dewaya	32202-6339740-3	73	7
	Amanullah S/O Ghulam Akbar	32202-4427204-3	258	2
	Malook S/O Ahmad Baksh	not mentioned	2	2
	Muhammad Hussain S/O Allah Baksh	32202-25892963-1	208	10
Shahpur	Fayyaz Hussain S/O Ghulam Mahdi	32202-7919095-5	7	5
	Zameer Hussain S/O Ghulam Hussain	32202-8665100-1	42	4
	Muhammad Iqbal S/O Ghulam Hussain	32202-8772068-7	9	2
	Muhammad Mithoo S/O Allah Nawaz	32203-3172301-3	136	3
	Shafiq Ahmad Khan	32203-8847255-3	369	71
139 TDA	Ghulam Hussain	322032047771-5	98	3
	Allah Ditta	32203-2047374-1	149	3
160-A TDA	Muhammad Imran S/O Fazal Hussain	Not mentioned	173	4
	Abdul Majeed	Not mentioned	136	8
	Muhammad Aslam	32203-1001578-3	1	10
137 TDA	Muhammad Jahangir S/O Raheem Baksh	32203-196936-3	225	4
	Muhammad Murtaza S/O Imam Baksh	32203-9471971-3	141	4
	Muhammad Latif S/O M. Sadiq	32203-0212288-5	55	11

**Annex-B**

**Detail of Purchase of Vaccine**

(Amount in Rupees)

Document No.	DOD	Amount	Cost Center	Bill Date	Vaccine	Quantity	Rate	Amount
1902414302	08.06.2010	153,140	LH-6025	12.4.2010	HSV	700	90	63,000
					ETV	700	67	46,900
					BQV	200	80	16,000
					FMV	60	454	27,240
1902435993	15.06.2010	109,280		19.05.2010	HSV	400	90	36,000
					ETV	600	67	40,200
					BQV	300	80	24,000
					FMV	20	454	9,080
1902534324	27.06.2010	123,990		1.6.2010	HSV	600	90	54,000
					ETV	300	67	20,100
					BQV	300	80	24,000
					FMV	35	454	15,890
1903151681	07.06.2011	128,000	LY6348	28.02.2011	NDV	200000	0.05	10,000
					BQV	100	180	18,000
					ETV	100	200	20,000
					HSV	500	180	90,000
1903163480	03.06.2011	217,100	LY6348	12.4.2011	ETV	50	200	10,000
					HSV	820	180	147,600
					NDV	100000	0.1	10,000
					BQV	25	180	4,500
1902593349	02.02.2011	22,500	LY6348	17.01.2011	FMV	50	900	45,000
					FMV	15	900	13,500
					CCPV	100	50	5,000
					NDV	40000	0.1	4,000
1902795681	08.11.2010	99,000	LY6348	24.09.2010	HSV	1000	90	90,000
					CCPV	500	18	9,000
1902916355	22.01.2011	444,620	LY6348	4.12.2010	FMV	40	454	18,160
				9.12.2010	HSV	1200	90	108,000
					BQV	300	80	24,000
					NDV	50000	0.05	2,500
					FMV	40	454	18,160
				28.12.2010	FMV	40	900	36,000
				28.12.2010	HSV	700	180	126,000
					BQV	240	180	43,200
					NDV	50	900	45,000
					FMV	4	900	3,600
				FMV	100	200	20,000	
				1902917215	22.01.2011	201,850	LY6348	24.11.2010
BQV	340	80	27,200					
ETV	100	67	6,700					
FMV	25	454	11,350					
ASV	30	70	2,100					
NDV	50000	0.05	2,500					
SPV	50	70	3,500					
1902957928	01.03.2011	115,500	LY6348	4.1.2011	FMV	30	900	27,000
				4.1.2011	FMV	40	900	36,000
				12.1.2011	ASV	60	150	9,000
					SPV	60	200	12,000
					FMV	35	900	31,500

Document No.	DOD	Amount	Cost Center	Bill Date	Vaccine	Quantity	Rate	Amount
1903013422	14.03.2011	348,500	LY6348	22.01.2011	FMV	30	900	27,000
				4.2.2011	HSV	1,000	180	180,000
					ETV	100	200	20,000
					FMV	35	900	31,500
					BQV	300	180	54,000
11.2.2011	FMV	40	900	36,000				
1903015927	22.06.2011	25,000	LY6348	17.06.2011	CCPV	500	50	25,000
1903055007	02.06.2011	58,200	LY6348	19.05.2011	ETV	70	200	14,000
					HSV	65	180	11,700
					NDV	100,000	0.1	10,000
					FMV	25	900	22,500
1903161399	03.06.2011	360,000	LY6348	17.05.2011	HSV	400	900	360,000
1903286570	21.06.2011	35,000	LY6348	18.06.2011	HSV	200	175	35,000
5100019052	26.10.2010	702,740	LY6348	14.06.2010	HSV	1,300	90	117,000
					BQV	400	80	32,000
					FMV	100	454	45,400
					ETV	700	67	46,900
					CCPV	30	18	540
5100028174	22.06.2011	900,000	LY6348	20.06.2011	HSV	1,000	900	900,000
5100052318	29.06.2011	500,000	LY6348	14.06.2011	HSV	100,000	5	500,000
1902782861	08.11.2010	171,900	LY6348	20.10.2010	HSV	1,300	90	117,000
					NDV	100,000	0.05	5,000
					FMV	50	454	22,700
					BQV	340	80	27,200
1903556455	24.09.2011	182,680	LY6348	29.06.2011	HSV	400	180	72,000
					HSV	280	200	56,000
1903556456	24.09.2011	78,000	LY6348	13.07.2011	CCPV	1,000	50	50,000
					NDV	100,000	0.1	10,000
					FMV	20	900	18,000
5100040154	25.10.2011	504,000	LY6348	23.06.2011	HSV	560	900	504,000
1903630606	17.11.2011	290,000	LY6348	20.07.2011	HSV	1,000	180	180,000
					ETV	200	200	40,000
					BQV	100	180	18,000
					NDV	70,000	0.1	7,000
					FMV	50	900	45,000
1903656488	23.11.2011	451,000	LY6348	3.10.2011	FMV	50	900	45,000
					ETV	350	200	70,000
					BQV	500	180	90,000
				20.10.2011	NDV	200,000	0.1	20,000
					FMV	100	900	90,000
					ETV	500	200	100,000
					BQV	200	180	36,000
1903674545	09.12.2011	84,280	LY6348	5.7.2011	HSV	420	180	75,600
					FTV	40	200	8,000
1903683877	19.12.2011	175,000	LY6348	1.12.2011	HSV	1,000	175	175,000
1903724126	01.01.2012	423,000	LY6348	8.12.2011	HSV	700	180	126,000
					ETV	1,000	200	200,000
					FMV	50	900	45,000
					BQV	200	180	36,000
					NDV	100,000	0.1	10,000
					ASV	20	300	6,000
1903725932	09.01.2012	18,000	LY6348	16.12.2011	FMV	20	900	18,000
1903750730	19.01.2012	51,500	LY6348	11.1.2011	FMV	35	900	31,500
					SPV	100	200	20,000
1903870549	26.03.2012	33,000	LY6348	1.3.2012	FMV	30	900	27,000

Document No.	DOD	Amount	Cost Center	Bill Date	Vaccine	Quantity	Rate	Amount
					NDV	60,000	0.1	6,000
5100073213	14.03.2012	522,000	LY6348	27.01.2012	HSV	800	180	144,000
					FMV	100	900	90,000
					ETV	600	200	120,000
					NDV	100,000	0.1	10,000
					BQV	500	180	90,000
					CCPV	500	50	25,000
					SPV	200	200	40,000
					ASV	20	150	3,000
5100049218	27.03.2012	600,000	LY6348	14.03.2012	FMD+HS	15,000	40	600,000
1903891286	11.04.2012	365,000	LY6348	22.03.2012	HSV	1,000	180	180,000
					ETV	200	200	40,000
					FMV	50	900	45,000
					NDV	100,000	0.1	10,000
					BQV	500	180	90,000
5100047045	26.06.2012	535,000	LY6348	28.04.2012	FMV	50	900	45,000
					HSV	1,000	180	180,000
					ETV	1,000	200	200,000
					BQV	500	180	90,000
					C.C.T.V	200	50	10,000
					NDV	100,000	0.1	10,000
5100307024	28.06.2013	2,556,500	LY6348	14.07.2012	HSV	150	180	27,000
					ETV	100	200	20,000
					BQV	150	180	27,000
				27.07.2012	HSV	1,000	180	200,000
					ETV	250	200	45,000
					BQV	600	180	540,000
					FMV	35	900	1,750
					CCPV	500	50	25,000
					NDV	100,000	0.1	10,000
				27.07.2012	HSV	1,000	180	180,000
					ETV	250	200	50,000
					BQV	600	180	108,000
					FMV	35	900	31,500
					CCPV	500	50	25,000
					NDV	100,000	0.1	10,000
				5.9.2012	HSV	1,000	180	180,000
					ETV	300	200	60,000
					BQV	500	180	90,000
					FMV	50	900	45,000
					CCPV	500	50	25,000
				24.10.2012	FMV	40	900	36,000
					NDV	100,000	0.1	10,000
				12.12.2012	HSV	200	180	36,000
					ETV	300	200	60,000
					FMV	40	900	36,000
				26.01.2013	HSV	1,000	180	180,000
					ETV	1,000	200	200,000
					BQV	500	180	90,000
					FMV	100	900	90,000
					CCPV	200	50	10,000
					NDV	100,000	0.1	10,000
					G.P	30	200	6,000
SPV	400	200	80,000					
16.02.2013	FMV	40	900	36,000				

Document No.	DOD	Amount	Cost Center	Bill Date	Vaccine	Quantity	Rate	Amount
				22.04.2013	HSV	1,200	180	216,000
					ETV	300	200	60,000
					BQV	100	180	18,000
					FMV	50	900	45,000
				10.6.2013	NDV	100,000	0.1	10,000
					BQV	50	180	9,000
				20.06.2012	HSV	700	180	126,000
					ETV	500	200	100,000
					BQV	300	180	54,000
					NDV	100,000	0.1	10,000
				20.06.2012	HSV	200	180	36,000
					ETV	520	200	104,000
NDV	100,000	0.1	10,000					
5100212095	26.06.2014	630,000	LY6348	16.06.2016	ETV	50	200	10,000
					BQV	25	180	4,500
				23.02.2013	FMV	40	900	36,000
					HSV	1,000	180	180,000
				16.07.2013	ETV	150	200	30,000
					NDV	100,000	0.1	10,000
					HSV	400	180	72,000
				20.08.2013	ETV	250	200	50,000
					BQV	500	180	90,000
					FMV	50	900	45,000
					CCPV	50	50	2,500
					NDV	100,000	0.1	10,000
					FMV	100	900	90,000
				11.11.2013	HSV	800	180	144,000
11.11.2013	ETV	300	200	60,000				
11.11.2013	BQV	300	180	54,000				
11.11.2013	NDV	50,000	0.1	5,000				
11.11.2013	CCPV	300	50	15,000				
11.11.2013	SPV	20	200	4,000				
11.11.2013	ASV	40	150	6,000				
11.11.2013	HSV	1,000	180	180,000				
	ETV	300	200	60,000				
26.11.2013	FMV	50	900	45,000				
26.11.2013	SPV	400	200	80,000				
	ASV	50	150	7,500				
23.12.2013	FMV	100	300	30,000				
5100212096	26.06.2014	690,500	LY6348	7.1.2014	ETV	200	200	40,000
					BQV	100	180	18,000
					CCPV	500	50	25,000
				7.1.2014	FMDV 300 MI	33	900	29,700
					FMDV 100 MI	51	300	15,300
				3.2.2014	FMV	50	900	45,000
				3.2.2014	ETV	300	200	60,000
					BQV	100	180	18,000
					SPV	300	200	60,000
				24.02.2014	HSV	400	180	72,000
					ETV	100	200	20,000
					PPRV	50	200	10,000
				24.02.2014	FMD	50	900	45,000
				20.03.2014	FMD	50	900	45,000
20.03.2014	HSV	200	180	36,000				
	ETV	100	200	20,000				
5100212097	26.06.2014	720,000	LY6348	7.1.2014	ETV	200	200	40,000
					BQV	100	180	18,000
					CCPV	500	50	25,000
				7.1.2014	FMDV 300 MI	33	900	29,700
					FMDV 100 MI	51	300	15,300
				3.2.2014	FMV	50	900	45,000
				3.2.2014	ETV	300	200	60,000
					BQV	100	180	18,000
					SPV	300	200	60,000
				24.02.2014	HSV	400	180	72,000
					ETV	100	200	20,000
					PPRV	50	200	10,000
				24.02.2014	FMD	50	900	45,000
				20.03.2014	FMD	50	900	45,000
20.03.2014	HSV	200	180	36,000				
	ETV	100	200	20,000				

Document No.	DOD	Amount	Cost Center	Bill Date	Vaccine	Quantity	Rate	Amount
					BQV	200	180	36,000
					NDV	50,000	0.1	5,000
				2.4.2014	ETV	200	200	40,000
					BQV	180	180	32,400
				2.4.2014	SPV	200	200	40,000
					FMV	50	900	45,000
				8.4.2014	FMDV 300 MI	35	900	31,500
				8.4.2014	ETV	300	200	60,000
					BQV	200	180	36,000
				16.04.2014	HSV	300	180	54,000
					ETV	100	200	20,000
					BQV	100	180	18,000
				5100212098	26.06.2014	550,000	LY6348	13.05.2014
ETV	50,000	2	100,000					



## Annex-C

### Detail unjustified retention of medicine in DLO office

Medicine	Quantity	Medicine Receiving Date	Medicine Issued
Inj. Levo Zental 100ml	300	10.09.2009	Feb, March.2010
Inj. IDORTIN 50 ml	300	10.09.2009	Sep. 2010
Peclin S-500 ml Drench	300	31.08.2009	Feb, March.2010
Alvenex Drench 1Ltr	500	31.08.2009	Feb, March.2010
Zelvet Drench 1ltr	500	31.08.2009	Feb, March.2010
Inj. Ibatech 50ml	150	31.08.2009	June, Sep.2010
Cypothrin Pouron 500ml	100	31.08.2009	Feb, March.2010
Inj. Selphadiadine 500 ml	200	31.08.2009	Sep.2010
Inj. Ivotek super 50ml	200	31.08.2009	June, Sep.2010
Alvenex Bolus 1x50	1,000	31.08.2009	Feb, March.2010
Inj. Pronil 50ml	301	11.09.2009	Sep.2010, Apr.2011
Helmax Plus Bolus 1x10	2,000	11.09.2009	Feb, March.2010
Recozole-S Drench liter	2,000	11.09.2009	Feb, March.2010
Actimec Drench- 1Ltr	426	11.09.2009	Feb, March.2010
Inj. Ivosantel 50ml	100	11.09.2009	Sep.2010
Delta-25, 100ml	198	11.09.2009	Feb, March.2010
Seguvon 1kg	500	11.09.2009	Feb, March.2010
Oxamont Drench 1 litre	500	11.09.2009	Feb, March.2010
Wormont Drench 1 liter	1,500	11.09.2009	Feb, March.2010
Zelkon Plus 1 litre	2,000	09.09.2009	Feb, March.2010
Irchasol Susp 1 ltr	750	16.10. 2009	Feb, March.2010
Vetnil 500 ml	50	16.10. 2009	Sep.2010, Apr.2011
Fendazole lus 1000 ml	550	16.10. 2009	Feb, March.2010
Oxamall 1000ml	477	16.10. 2009	Feb, March.2010
Inj. Zamee 50ml	425	16.10. 2009	May, 2010 to May 2011
Fenzole 1 ltr	550	16.10. 2009	Feb, March.2010
Werban 1ltr	500	16.10. 2009	Feb, March.2010
Tridectin PS 500ml	500	16.10. 2009	Feb, March.2010
Levamax 1ltr	1,500	12.09. 2009	Feb, March.2010
Tenax 500ml	760	29.09.2009	Feb, March.2010
Inj. Trupine 25ml	2,000	29.09.2009	Feb, March.2010

**Annex-D**

**Delay in vaccination resulting in death of animals**

<b>Name of Center</b>	<b>Name of beneficiaries</b>	<b>CNIC No.</b>	<b>Reg. No.</b>	<b>No. of Small Animal Died</b>	<b>No. of Large Animal Died</b>
Karor	Allah Dewaya	32202-6339740-3	73	4	1
	Amanullah S/O Ghulam Akbar	32202-4427204-3	258	42	-
	Malook S/O Ahmad Baksh	not mentioned	2	4	-
	M.Hussain S/O Allah Baksh	32202-2589963-1	208	100	4
Shahpur	Fayyaz Hussain S/O Ghulam Mahdi	32202-7919095-5	7	-	2
	Zameer Hussain S/O Ghulam Hussain	32202-8665100-1	42	7	-
	Shafiq Ahmad Khan	32203-8847255-3	369	-	2
139/TDA	M. Nawaz	32203-2002053-7	282	4	2
	Ghulam Hussain	322032047771-5	98	1	-
160-A TDA	M.Imran S/O Fazal Hussain	Not mentioned	173	1	-
	M.Aslam	32203-1001578-3	1	-	2
	M.Murtaza S/O Imam Baksh	32203-9471971-3	141	2	-
	M. Latif S/O M. Sadiq	32203-0212288-5	55	4	-
<b>Total</b>				<b>169</b>	<b>13</b>

## Annex-E

## Less utilization of tied grants due to in-active management

(Rupees in million)

Head of account	Description	Amount Released By F.D for 2008-09	Provision	Release by District Government	Amount utilized during 2008-09	Unspent Balance
<b>Year 2008-09</b>						
A03907	Publicity and Advertisement	0.669	-	-	-	0.669
A03927	Purchase Drug and medicine/Vaccine	2.342	-	-	-	2.342
A03970-11	Purchase of Wanda/Feeding	3.680	-	-	-	3.680
A03927	Purchase Drug and medicine/Deworming	9.033	-	-	-	9.033
A03970-15	AI Service	1.004	-	-	-	1.004
<b>Total</b>		<b>16.728</b>		<b>-</b>	<b>-</b>	<b>16.728</b>
<b>Year 2009-10</b>						
A03907	Publicity and Advertisement	1.670	2.339	0.669	0.657	1.682
A03927	Purchase Drug and medicine/Vaccine	8.340	10.682	2.342	0.386	10.296
A03970-11	Purchase of Wanda/Feeding	9.380	13.060	3.680	0.745	12.315
A03927	Purchase Drug and medicine/Deworming	-	9.033	9.033	9.033	-
A03970-15	AI Service	0.420	1.424	1.004	0.102	1.322
A03901	Stationery	0.510	0.51	-	-	0.510
A03806	Transportation Charges	0.510	0.51	-	-	0.510
<b>Total</b>		<b>20.830</b>	<b>37.558</b>	<b>16.728</b>	<b>10.923</b>	<b>26.635</b>
<b>Year 2010-11</b>						
A03907	Publicity and Advertisement	-	1.682	1.000	0.709	0.973
A03927	Purchase Drug and medicine/Vaccine	-	10.296	10.296	5.830	4.466
A03970-11	Purchase of Wanda/Feeding	-	12.315	3.315	3.002	9.313
A03927	Purchase Drug and medicine/Deworming	-	0.000189	0.000189	-	-
A03970-15	AI Service	-	1.322	0.422	0.421	0.901
A03901	Stationery	-	0.51	<b>0.250</b>	-	0.510
A03806	Transportation Charges	-	0.51	<b>0.250</b>	0.189	0.321
<b>Total</b>		<b>-</b>	<b>-</b>	<b>15.533</b>	<b>10.151</b>	<b>16.484</b>
<b>Year 2011-12</b>						
A03907	Publicity and Advertisement	-	0.973	0.973	0.258	0.715
A03927	Purchase Drug and medicine/Vaccine	-	4.466	4.466	4.312	0.154
A03970-11	Purchase of Wanda/Feeding	-	9.313	9.313	0.880	8.433
A03927	Purchase Drug and medicine / Deworming	-	0.000189	0.000189	-	-
A03970-15	AI Service	-	0.901	0.901	-	0.901
A03901	Stationery	-	0.510	0.51	0.162	0.348
A03806	Transportation Charges	-	0.321	0.321	0.042	0.279
<b>Total</b>		<b>-</b>	<b>16.484189</b>	<b>16.484189</b>	<b>5.654</b>	<b>10.830</b>
<b>Year 2012-13</b>						
A03907	Publicity and Advertisement	-	0.715	-	-	0.715
A03927	Purchase Drug and medicine/Vaccine	-	0.154	9.661	2.557	-2.403
A03970-11	Purchase of Wanda/Feeding	-	8.433	-	-	8.433

Head of account	Description	Amount Released By F.D for 2008-09	Provision	Release by District Government	Amount utilized during 2008-09	Unspent Balance
A03927	Purchase Drug and medicine/Deworming	-	-	-	-	0.000
A03970-15	AI Service	-	0.901	-	-	0.901
A03901	Stationery	-	0.348	-	-	0.348
A03806	Transportation Charges	-	0.279	0.279	-	0.279
<b>Total</b>			10.83	9.94	2.557	8.273
<b>Year 2013-14</b>						
A03907	Publicity and Advertisement	-	0.715	0.715	-	0.715
A03927	Purchase Drug and medicine/Vaccine	-	-2.403	-2.403	2.810	-5.213
A03970-11	Purchase of Wanda/Feeding	-	8.433	8.433	-	8.433
A03927	Purchase Drug and medicine/Deworming	-	-	-	-	0.000
A03970-15	AI Service	-	0.901	0.901	-	0.901
A03901	Stationery	-	0.348	0.348	-	0.348
A03806	Transportation Charges	-	0.279	0.279	-	0.279
<b>Total</b>			8.273	8.273	2.810	5.463
<b>Year 2014-15</b>						
A03907	Publicity and Advertisement	-	0.715	0.715	-	0.715
A03927	Purchase Drug and medicine/Vaccine	-	-5.213	-2.403	3.831	-6.234
A03970-11	Purchase of Wanda/Feeding	-	8.433	8.433	-	8.433
A03927	Purchase Drug and medicine/Deworming	-	-	-	-	0.000
A03970-15	AI Service	-	0.901	0.901	-	0.901
A03901	Stationery	-	0.348	0.348	-	0.348
A03806	Transportation Charges	-	0.279	0.279	-	0.279
<b>Total</b>			5.463	8.273	3.831	4.442
<b>Year 2015-16</b>						
A03907	Publicity and Advertisement	-	0.715	-	-	0.715
A03927	Purchase Drug and medicine/Vaccine	-	-6.234	-	-2.786	-9.020
A03970-11	Purchase of Wanda/Feeding	-	8.433	-	-	8.433
A03927	Purchase Drug and medicine/Deworming	-	0	-	-	-
A03970-15	AI Service	-	0.901	-	-	0.901
A03901	Stationery	-	0.348	-	-	0.348
A03806	Transportation Charges	-	0.279	0.279	0.066	0.213
<b>Total</b>			4.442	0.279	-2.720	1.590

**Annex-F****Un authorized and Irrelevant Expenditure on purchase of sign boards**

(Amount in Rupees)

Document No.	Drawal Date	Cost Center	Head	Bill Date	Items	Supplier	Amount
1902244974	11.03.2010	LH-6025	A03907	05.10.2009	Office / CVDs signed board	M. Afzal Traders	306,900
1902168307	09.02.2010	LH-6025	A03907	22.10.2009	Maloomati Card for support scheme	Mueen Traders	69,600
1902306158	21.04.2010	LH-6025	A03907	15.02.2010	Optama projection display	Shirazi Trading	53,000
1903270920	21.06.2011	LY-6348	A03907	16.01.2011	Register for Supports scheme	Mueen Traders	83,024
1903273728	21.06.2011	LY-6348	A03907	20.03.2011	Pena Flax for flood	Mueen Traders	23,693
1904103551	27.06.2012	LY-6348	A03907	15.10.2011	Laptop	M.S Sarfraz	83,520
1904125363	27.06.2012	LY-6348	A03907	22.08.2011	Scanner , Digital, Glass Box	M.S Sarfraz	44,544
<b>Total</b>							<b>664,281</b>

**Annex-G**

**Un-authorized payment for supply of medicines without obtaining report of  
DTL report**

(Rupees in million)

Document No.	Drawal Date	Bill Date	Items	Quantity	Supplier	Amount
1902005985	23.11.2009	9.9.2009	Zelcon Plus	2,000	Vetcon Pharmaceutical	0.646
1902005979	23.11.2009	11.9.2009	Pronil Inj.	301	Symans International	0.073
			Helmax Plus Bolus	2,000	Symans International	0.590
			Ricozole-S	2,000	Symans International	1.130
			Actimec Drench	426	Symans International	0.181
			Invosantal Inj	100	Symans International	0.064
			Delta-25	198	Symans International	0.033
			Segavon	500 Kg	Symans International	0.205
1902005983	23.11.2009	31.08.2009	Sulphadimidine Inj.	200	Shah Naffees Medicos	0.066
			Ivotek Super	200	Shah Naffees Medicos	0.136
			Alvenax Bolus 600 mg	200	Shah Naffees Medicos	0.138
			Dipsol	150	Shah Naffees Medicos	0.118
1902006119	23.11.2009	14.10.2009	Trideetin DS	500	Decent Pharma	0.448
1902005996	23.11.2009	11.9.2009	Oxamont (Oral Sus)	500	Mustafa Brother	0.191
			Wormont Oral Sus	1,500	Mustafa Brother	1.110
1902006004	23.11.2009	10.9.2009	Inj. Levozuniel (Leads Pharma)	300	Al-Habib Agency	0.165
				300	Al-Habib Agency	0.251
1902006010	23.11.2009	12.9.2009	Levamax	1,500	Al. I Traders	0.194
1902006015	23.11.2009	16.10.2009	Inj. Ivermectin 1%	425	Rizwan Traders	0.051
			Fenbendazole 100 mg	550	Rizwan Traders	0.682
			Levamisole Hel 15%	500	Rizwan Traders	0.069
1902005989	23.11.2009	not mentioned	Fendazole Plus	550	Salman Brothers	0.319
			Oxamall	477	Salman Brothers	0.180
1902006019	23.11.2009	29.09.2009	Tenex 500 MI	660	Lead Pharma	0.436
			Trupana 25 ml	2,000	Lead Pharma	0.064
1902006025	23.11.2009	dateless	Irchasol SusP	750	Medi-Vet	0.413
			Vet Nil	50	Medi-Vet	0.105
1902006031	23.11.2009	31.08.2009	Peclin -S	300	Star Laboratories	0.094
			Alvenax Drench 15%	500	Star Laboratories	0.374
			Zalvet S.C 45 MG	500	Star Laboratories	0.265
			Abatek	150	Star Laboratories	0.066
			Cypothirin Pour On	100	Star Laboratories	0.177
1903261624	22.06.2011	21.05.2011	inj-Oxy	550	K.G Enterprises	0.031
			Kalbendazole	400	K.G Enterprises	0.125
			Inj-T-Tronil	436	K.G Enterprises	0.279
5100081070	22.06.2011	21.05.2011	Ricommin Drench	700	Star Laboratories	1.064
<b>Total</b>						<b>10.533</b>

## Annex-H

### Uneconomical Expenditure on Advertisement and Publicity

(Rupees in million)

Vr. No.	Drawal Date	Cost Center	Head	Bill Date	Items	Supplier	Amount
1902244974	11.03.2010	LH-6025	A03907	5.10.2009	Signed Board	M.Afzal Traders	0.307
1902168302	09.02.2010	LH-6025	A03907	5.10.2009	Register live stock support scheme	Mueen Traders	0.018
1902164520	08.02.2010	LH-6025	A03907	8.10.2009	Broacher	Mueen Traders	0.050
1902168313	09.02.2010	LH-6025	A03907	15-10-2009	Tarfi Chart for Animal	Mueen Traders	0.037
1902168311	09.02.2010	LH-6025	A03907	20-10-2009	Pena flex for Tarbeti Programme	Mueen Traders	0.097
1902168307	09.02.2010	LH-6025	A03907	22-10-2009	Maloomati Card for support scheme	Mueen Traders	0.070
1902164517	08.02.2010	LH-6025	A03907	15-01-2010	Penaflex Board	Moeen Overseas	0.025
1902306158	21.04.2010	LH-6025	A03907	15-02-2010	Optama projection display	Shirazi Trading	0.053
<b>Sub Total 2009-10</b>					Items	Paid To	0.657
1903224034	21.06.2011	LY6348	A03907	15-04-2011	Panaflex for Garmion Kay Charay	Mueen Traders	0.100
1903269623	21.06.2011	LY6348	A03907	31-03-2011	Maloomati Card for free Hifazati Tikajat	Mueen Traders	0.100
1903270916	21.06.2011	LY6348	A03907	25-04-2011	Panaflex for Sardion Kay Charay	Mueen	0.100
1903270918	21.06.2011	LY6348	A03907	13-02-2011	Pana Flax	Mueen Trader	0.086
1903270920	21.06.2011	LY6348	A03907	16-01-2011	Register for Supports scheme	Mueen Traders	0.083
1903273728	21.06.2011	LY6348	A03907	20-03-2011	Pana Flax for flood	Mueen Traders	0.024
1903286094	21.06.2011	LY6348	A03907	4.2.2011	Pana flax vaccine chart for Animals	Mueen Traders	0.100
1903286096	21.06.2011	LY6348	A03907	9.5.2011	Panafles for Mawashi Hamari Quomi Dolat	Mueen Traders	0.050
<b>Sub Total 2010-11</b>							0.643
1903901581	19.04.2012	LY6348	A03907				0.041
1903962109	18.05.2012	LY6348	A03907	15-01-2012	Pena Flax Bhairon ki Naslain	Moeen Overseas	0.050
1904103551	27.06.2012	LY6348	A03907	15-10-2011	Laptop	M.S Sarfraz	0.084
1904125363	27.06.2012	LY6348	A03907	22-08-2011	Scanner , Digital, Glass Box	M.S Sarfraz	0.045
<b>Sub Total 2010-11</b>							0.218
<b>Grand Total</b>							1.518

## Purchase of vaccines from irrelevant supplier

Table-A

(Rupees in million)

Document No.	Drawal Date	Bill Date	Items	Supplier	Amount
1903161399	03.06.2011	17-05-2011	HS	Sindh Poultry	0.360
1903286570	21.06.2011	18-06-2011	H.S	Sindh Poultry Vaccine center	0.035
5100028174	22.06.2011	20-06-2011	HS Oil base	Sindh Poultry Vaccine center	0.900
1903556455	24.09.2011	29-06-2011	HSV	D.G (Research) Livestock and Dairy Peshawar	0.072
			FTV	D.G (Research) Livestock and Dairy Peshawar	0.056
5100040154	25.10.2011	23-06-2011	HS	Sindh Poultry center	0.504
1903674545	09.12.2011	5/7/2011	HSV	Peshawar	0.076
			FTV	Peshawar	0.008
1903683877	19.12.2011	1/12/2011	HS	Sindh Poultry center	0.175
<b>Total</b>					<b>2.186</b>

Table-B

Document No.	Drawal Date	Bill Date	Supplier	Items	Amount
1902963451	21.04.2011	30-03-2011	Grams Livestock	Wanda	0.430
<b>Total</b>					<b>0.430</b>



## Annex-J

## Non provision of Goat / Sheep Pox Vaccine

Name of Center	No. of Registered Beneficiaries	Total Animals holdings	Small Animals holding	Small Animal Holding ratio
153 TDA	446	5,767	4,433	77%
83A/TDA	945	12,739	7,552	59%
124 TDA	674	10,090	5,588	55%
94 TDA	1,320	13,563	7,902	58%
Karor	791	11,467	8,721	76%
Lohanch Nashib	502	8,441	5,738	68%
Laskani Wala	438	5,957	3,291	55%
Sakhwala	974	13,560	7,700	57%
Dinpur	1,005	11,935	7,004	59%
Layyah	1,386	16,078	8,836	55%
Wakeel Wala	376	8,177	5,364	66%
Shahpur	369	2,435	1,359	56%
Fatehpur	28	505	241	48%
112 TDA	686	6,835	3,765	55%
Basti Shadu Khan	133	955	660	69%
139 TDA	909	8,792	5,338	61%
121 TDA	135	1,495	746	50%
Dera Feroz	425	5,893	1,953	33%
165 TDA	444	7,067	5,245	74%
315 TDA	518	3,491	1,955	56%
Dera Riaz	75	672	390	58%
Shaukatabad	774	9,587	6,895	72%
309/TDA	544	2,163	1,300	60%
295/TDA	532	4,351	2,501	57%
246/TDA	200	2,090	1,434	69%
Garey Wala	85	349	105	30%
152-A	424	6,926	5,081	73%
164/TDA	358	5,516	4,139	75%
<b>Total</b>	<b>15,496</b>	<b>186,896</b>	<b>115,236</b>	<b>62%</b>

**Annex-K****Irrational distribution of medicine in veterinary centers**

<b>Name of Center</b>	<b>No. of Registered Beneficiaries</b>	<b>Quantity of Medicines Issued</b>	<b>Total Animals</b>	<b>Medicine-Animal Ratio</b>
Fatehpur	28	1,460	505	2.89
153 TDA	446	2,052	5,767	0.36
Basti Shadu Khan	133	212	955	0.22
Shahpur	369	463	2,435	0.19
Layyah	1,386	2,303	16,078	0.14
121 TDA	135	207	1,495	0.14
Dera Riaz	75	60	672	0.09
124 TDA	674	692	10,090	0.07
94 TDA	1,320	928	13,563	0.07
83A/TDA	945	771	12,739	0.06
Lohanch Nashib	502	460	8,441	0.05
112 TDA	686	356	6,835	0.05
139 TDA	909	396	8,792	0.05
Sakhwala	974	600	13,560	0.04
Dinpur	1,005	525	11,935	0.04
Karor	791	465	11,467	0.04
Laskani Wala	438	230	5,957	0.04
315 TDA	518	30	3,491	0.01
Shaukatabad	774	80	9,587	0.01
162 TDA	1,118	84	19,993	0.00
Ladhana	864	50	12,693	0.00
165 TDA	444	20	7,067	0.00
Dera Feroz	425	6	5,893	0.00
<b>Total</b>		<b>12,450</b>	<b>190,010</b>	