



**SPECIAL AUDIT REPORT  
ON THE ACCOUNTS OF  
LAHORE COLLEGE FOR WOMEN  
UNIVERSITY (LCWU)**

**HIGHER EDUCATION DEPARTMENT  
GOVERNMENT OF THE PUNJAB**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**



## **PREFACE**

The Auditor General conducts audit in terms of Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Special Audit of Lahore College for Women University (LCWU), Lahore was carried out accordingly.

The Directorate General of Audit, Punjab conducted Special Audit of Lahore College for Women University (LCWU), Lahore for the financial years 2010-20 during the audit year 2020-21 with a view to report significant findings to relevant stakeholders. Audit findings indicate the need for adherence to the regulatory framework besides strengthening of internal controls to avoid recurrence of similar violations and irregularities in future.

The report has been finalized in the light of the written responses of management and DAC meetings held during August 2022 - September, 2022.

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



**(Muhammad Ajmal Gondal)**  
**Auditor General of Pakistan**

**Dated:**  
**Islamabad**



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## **ABBREVIATIONS & ACRONYMS**

ABL	Allied Bank Limited
AGP	Auditor General of Pakistan
AIR	Audit & Inspection Report
ATM	Automatic Teller Machine
BOP	Bank of Punjab
CM	Chief Minister
DAC	Departmental Accounts Committee
DFR	Departmental Financial Rules
GoPb	Government of Punjab
HEC	Higher Education Commission
HED	Higher Education Department
HEIs	Higher Education Institutions
HRD	Human Resource Development
IT	Information Technology
JAICA	Japanese Agency for International Cooperation
JMF	Job Mix Formula
KSK	Kala Shah Kaku
LCWU	Lahore College for Women University
LD	Late Delivery
LESCO	Lahore Electric Supply Company
M&E	Machinery & Equipment
M.Phil.	Master of Philosophy
MIS	Management Information System
NBP	National Bank of Pakistan
PC-1	Planning Commission Proforma-1

PCATP	Pakistan Council of Architects and Town Planners
PFR	Punjab Financial Rules
Ph.D.	Doctor of Philosophy
PKR	Pakistani Rupee
PPRA	Punjab Procurement Rules Authority
PST	Punjab Sales Tax
R&M	Repair & Maintenance
SAFE	Student Advancement Fund Endowment
SOPs	Standard Operating Procedures
STR	Sub Treasury Rules
TORs	Terms of Reference
TSE	Technical Sanction Estimate
US\$	United States Dollar
VC	Vice Chancellor
WESS	Warwick Economics Summer School
WILL	Women Institute of Leadership & Learning



## EXECUTIVE SUMMARY

The Directorate General of Audit, Punjab conducted the Special Audit of Lahore College for Women University (LCWU), Lahore during the audit year 2020-21, for the period from July, 2010 to June, 2020 with a view to report significant findings to stakeholders.

Audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs) as adopted by the Department of the Auditor General of Pakistan. Initially, a desk audit exercise was carried out to identify high risk areas and high value transactions. Audit test checked compliance with authority as to whether internal controls structure existed so as to ascertain whether the moneys shown as expended in the accounts were duly authorized for the purpose for which they were spent. The audit examined in detail whether the expenditure incurred was in conformity with the applicable laws, rules and regulations, determining as to whether every item of expenditure was incurred with the approval of the competent authority, keeping in view the canons of financial propriety.

The audit further analyzed the entity's adherence to probity and propriety of the expenditure incurred for transactions related to pay and allowances and expenditure on purchases of inventory as well as collection and remission of Government/University receipts. The quality of civil works executed was also evaluated keeping in view the overriding principles of bringing value for money spent. It was also test checked whether applicable rules and procedures were followed while incurring expenses and collecting receipts.

### **Key Audit Findings:**

Some of the main findings are enlisted below:

1. Irregularities were detected as management had overlooked specific criteria for appointments, up-gradation, re-

- employment of teaching and non-teaching faculty and creation of posts without approval of the Chancellor-Rs.713.320 million.<sup>1</sup>
2. Overpaid inadmissible Ph.D. /M. Phil allowances were still to be recovered-Rs.478.932 million.<sup>2</sup>
  3. Liquidated damages on late supply of goods, purchases made on higher rates, non-recovery of taxes and dues from students were yet to be made good-Rs.33.741 million.<sup>3</sup>
  4. Non recovery of tuition fee from absconding Ph.D. scholars remained a constant challenge- US\$ 48,600 & Rs.188.124 million.<sup>4</sup>
  5. Irregular drawl of salary of the post of Vice Chancellor by the Professors appointed as Vice Chancellor provisionally, recovery of-Rs. 8.50 million.<sup>5</sup>
  6. Irregularities like violations of PPRA rules in procurement of stores were not curbed-Rs. 631.745 million.<sup>6</sup>
  7. Excess payment for value of land-Rs.123.793 million<sup>7</sup>
  8. Irregular sanction of TS estimates-Rs. 240.239 million.<sup>8</sup>
  9. Non-imposition of penalty for non-execution and completion of works within stipulated time period-Rs. 83.692 million.<sup>9</sup>
  10. Irregular payment to the contractors owing to inadmissible price variation-Rs.15.019 million.<sup>10</sup>

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1 (4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6)

2 (4.2.1.)

3 (4.2.3, 4.2.4, 4.2.7)

4 (4.2.2, 4.2.5)

5 (4.2.6)

6 (4.3.1, 4.3.2, 4.3.3,)

7 (4.4.1)

8 (4.5.1)

9 (4.5.3,4.5.10)

10 (4.5.15)

11. Irregular expenditure due to non-preparation of rate analysis-Rs.5.857 million. <sup>11</sup>
12. Overpayments in execution of civil works were not followed with imposition of recovery and penalty - Rs.14.223 million. <sup>12</sup>
13. Loss due to allowing disposal and non-auction of available earth-Rs.3.295 million <sup>13</sup>

**Audit Recommends:**

1. To de-notify the irregular appointments and regularize issues lacking legal cover.
2. To seek revision of service statutes regarding regularization of unlawful allowances and affect recovery of irregular advance increments on elevation to higher post.
3. Recovery be made for losses due to liquidated damages, procurement at higher rates and dues from the students.
4. To get condonation and regularization of violations of PC-I of HEC projects and mis-procurements.
5. To ensure adjustment of advances on timely basis.
6. To conduct thorough probe into the cases of losses, gross negligence, irrational exercise of power viz-a-viz utilization of university funds besides fixing of responsibility along with effecting recovery from delinquents.

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11 (4.5.17)

12 (4.5.16, 4.5.20)

13 (4.5.21)



# 1. INTRODUCTION

The special audit was conducted by the Directorate General of Audit, Punjab during the audit year 2020-21 with a view to reporting significant findings to the relevant stakeholders. The audit was accordingly approved by the Auditor General of Pakistan for its execution during the audit year 2020-21 for the period 2010-2020.

## **Budget & Expenditure:**

The year-wise budget and expenditure of the entity was as under:

*(Rupees in million)*

Sr. No.	Financial Year	Grant from HEC	Grant from GoP	University own sources	Total Revenue	Total Budget	Total Expenditure
1	2010-11	261.779	119.840	105.163	486.782	796.645	459.392
2	2011-12	232.756	106.813	315.859	655.428	645.517	579.967
3	2012-13	378.330	138.945	261.265	778.540	811.752	776.967
4	2013-14	414.683	147.339	275.155	837.177	962.918	845.215
5	2014-15	486.809	145.991	402.248	1,035.048	1,041.911	950.431
6	2015-16	530.970	165.218	609.832	1,306.020	1,244.030	1,088.27
7	2016-17	551.793	112.231	675.072	1,339.096	1,228.193	1,133.32
8	2017-18	603.051	165.815	738.864	1,507.730	1,383.954	1,262.21
9	2018-19	614.975	219.051	820.376	1,654.402	1,672.633	1,526.83
10	2019-20	626.525	210.109	955.048	1,791.682	1,806.627	1,673.92
<b>Total</b>		<b>4,701.671</b>	<b>1,531.352</b>	<b>5,158.882</b>	<b>11,391.905</b>	<b>11,594.180</b>	<b>10,296.515</b>



## **2. AUDIT OBJECTIVES**

The audit aimed at assessing whether prerequisites of compliance with authority to abide by rules, regulations and instructions were being duly observed in the case of expenditure made and government/university receipts collected. The main objectives of the audit were to assess:

- i. Whether internal control structures had been strengthened to have a reasonable assurance for optimal value addition by respective faculties on the strength of LCWU;
- ii. Whether the expenditure incurred was in conformity with the applicable laws, rules and regulations;
- iii. Whether every item of expenditure was incurred with approval of the designated competent authority;
- iv. Whether the canons of financial propriety were being observed in realizing revenue receipts and incurring expenditure;
- v. Whether proper record for enabling trail of subsidiaries accounts and inventory retention was being maintained;
- vi. Whether transparency and competitiveness in procurement process were ensured;
- vii. Whether recruitment processes were fair and transparent;
- viii. Whether physical existence of assets with relevant specifications could be verified by test checking and walk through.





### **3. AUDIT SCOPE & METHODOLOGY**

The audit scope included scrutiny of accounts of the Lahore College for Women University, Lahore for the period from July, 2010 to June, 2020, involving receipts Rs. 11,391.905 million and expenditure of Rs. 10,296.515 million respectively.

The scope of the Special Audit has been defined in the Terms of Reference (TORs) as reproduced below:

- i. To examine maintenance of complete record regarding receipts including admissions and processing fee (refundable & Non-refundable);
- ii. To examine fulfillment of codal formalities regarding record maintenance of examinations and convocations;
- iii. To assess fulfillment of codal formalities regarding recruitments/promotions (sanctioned & non-sanctioned posts);
- iv. To observe that all codal formalities were fulfilled while making all types of procurements/purchases with regard to tender/quotations from sole distributors/manufacturers and proprietors;
- v. To scrutinize complete record regarding establishment of Kala Shah Kaku campus;
- vi. To review administrative and financial matters of all Hostels;
- vii. To examine look after charges/additional charges/temporary charges against statutory and non-statutory posts with regards to codal formalities;
- viii. To observe implementation of codal formalities and maintenance of complete record regarding self-supporting

- programs (income, maintenance of accounts and approvals of disbursements etc.);
- ix. To check observance of codal formalities and maintenance of complete record of affiliations (local & foreign along with income generated therefrom);
  - x. To observe implementation of all codal formalities and maintenance of complete record regarding bank accounts and investments.

The audit was executed within the capacity constraints through review of documents, data analysis and interviews of stakeholders. The audit was planned keeping in view the risk assessment, compliance with authority instructions and allocation of resources and man-days to fetch better output.

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

This chapter highlighted the administrative anomalies such as instances of up-gradation of posts, appointments without advertisement and in violation of service statutes and rules. Audit findings also make a mention of irregularities in processes of regularization and re-employment. Moreover, audit further pointed out below criteria appointments of teaching faculty due to short teaching experience in the relevant field. Moreover, award of advance increments on elevation to higher post were major challenges for payroll anomalies of the entity.

#### **4.1.1 Irregular payment of salary against unilaterally upgraded posts and additionally created posts without approval- Rs. 327.848 million**

As per Section 26 (2) of Lahore College for Women University Lahore Ordinance, 2002, the draft of the statutes for scales of pay and other terms and conditions of service of officers, teachers and other employees of the University and the constitution of their pension, insurance, gratuity, provident fund and benevolent fund shall be proposed by the Syndicate to the Chancellor who may approve it with or without any modification or may refer it back to the Syndicate for reconsideration or may reject it provided that the statutes for clause 1 (a) shall not be effective until they have been approved by the Chancellor.

According to clause 16 (2) of the Punjab Government Rules of Business 2011, no department shall, without the concurrence of Services and General Administration Department, authorize any orders, other than an order in pursuance of any general or special delegation made by Services and General Administration Department, which involve

interpretation of rules and orders relating to service matters other than rules and orders issued by the Finance Department.

As per para (vi) of FD's letter No.FD(DS-COORD)1-1/2018 dated 20<sup>th</sup> August 2018, the cases for creation & up-gradation of posts, increase in salaries & allowances, recruitment criteria, or any other matter having financial implications may be sent to the Finance Department for advice by all the Autonomous Bodies who are in receipt of the Government funding.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was noticed that expenditure of Rs. 327.848 million was incurred on salaries of the staff against the posts created without getting approval from the Chancellor. Appointments and re-employment of retired staff and promotions of staff were made without fulfillment of eligibility criteria.

Sr. No.	Nature of observation	Rs. in million
1	Director Faculty Development and Internationalization /appointed without eligibility criteria	1.623
2	Accounts Officer Examination, post created without approval of chancellor	2.827
3	Purchase Officer/ Deputy Director Purchase. The appointment was made being the incumbent overage and undue favour was given by advertising the eligibility criterion fulfilling the conditions of the Purchase Officer already working in LCWU.	8.177
4	47 appointments made on creation of posts with the approval of Syndicate but their service statutes were not got approved from the Chancellor	271.062
5	Post of Director University Advancement and Financial Aid created without approval of the chancellor	9.505
6	Post of Director Quality Enhancement created without approval of Chancellor	3.518
7	Twenty persons were re-employed in violation to rules without approval of Provincial Re-employment Board and CM Punjab	31.136
8	Re-employment of four staff members in violation to the instructions of the Honorable Supreme Court of Pakistan.	0
<b>Total</b>		<b>327.848</b>

The appointment record regarding number of applications received, diary register maintained for applications received and entered, the applications evaluated and working papers & recommendations of Selection Board and minutes of Syndicate were not produced to audit.

The lapse occurred due to lack of managerial and administrative controls, resulting in undue favour to candidates of choice by the vested interests.

The matter was reported to the university management in June, 2021. The management in respect of the cases relating to creation of posts replied that the posts were recommended by Finance and Planning Committee, created by Syndicate in its 44<sup>th</sup> meeting held on 10-05-2012 and 46<sup>th</sup> meeting held on 27-11-2012. The above-mentioned appointments had been made as per LCWU Ordinance, 2002 Amendment Act 2004 and Service Statues 2008. A committee was working for approval of posts from the Chancellor. As regards up gradation of posts, it was replied that the Syndicate in its 60<sup>th</sup> and 63<sup>rd</sup> meeting had adopted the up gradation of the said posts. The contention of the management was not tenable as in both types of cases the approval of the Chancellor was not sought and admittedly was still missing.

The matter was also reported to the PAO. The DAC meetings were held on 17<sup>th</sup> August & 28<sup>th</sup> September, 2022. The DAC kept the paras 58 & 310 (Sr. No. 1 & 8) pending for regularization from Finance Department. The para 59 (Sr. No. 2) was kept pending for approval of the Chancellor. The paras 60, 211, 212, 213 & 250 (Sr. No. 3, 4, 5, 6 & 7) were kept pending with the direction to seek advice/clarification from Law Department and S&GAD.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 58, 59, 60, 211, 212, 213, 250 & 310)*

#### 4.1.2 Irregular below criteria appointments of teaching faculty- Rs. 188.576 million

As per Rule 8 (Merit Based Recruitment) of Government of the Punjab, Recruitment Policy 2004, all posts shall be advertised properly in at least two leading newspapers, as per rules. No relaxation of qualification, experience, physical criteria etc. as provided in the relevant service rules shall be allowed. The relevant Selection Committee shall ensure that recruitments are made strictly on merit and in accordance with the rules, selection criteria and other Provisions of the policy.

As per HEC instructions, the eligibility criteria for the appointment of Lecturers (Electronics/Electrical Engineering), Associate Professors and Professors was as under:

<b>Post</b>	<b>Associate Professor</b>
Minimum Qualification	PhD in the relevant field from an HEC recognized University/Institution.
Experience	10-years teaching/research experience in an HEC recognized University or a postgraduate Institution or professional experience in the relevant field in a National or International organization OR 5-years post-PhD teaching/ research experience in an HEC recognized University or a post-graduate Institution or professional experience in the relevant field in a National or International organization
Minimum Number of Publications	The applicant must have 10 research publications (with at least 4 publications in the last 5 years in the HEC recognized Journals.
<b>Post</b>	<b>Professor</b>
Minimum Qualification	PhD from an HEC recognized Institution in the relevant field.
Experience	15-years teaching/research experience in HEC recognized University or a post-graduate Institution or professional experience in the relevant field in a National or International organization. OR 10-years post-Ph.D. teaching/research experience in a recognized University or a post-graduate Institution or professional experience in the relevant field in a National or International organization.
Minimum Number of Publications	The applicant must have 15 research publications with at least 5 publications in the last 5 years in HEC recognized journals.
<b>Post</b>	<b>Lecturer (Electronics/ Electrical Engineering)</b>
<b>Minimum Qualification</b>	Master's Degree (First Class) in relevant field from HEC recognized University/Institution with no 3rd Division in the academic career
<b>Experience</b>	No experience required

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that expenditure of Rs. 188.576 million (the detail is given in Annexure-I) was incurred on salaries of teaching faculty appointed below eligibility criteria. The cases of below criteria appointments included deficient teaching/research experience in relevant field, acceptance of teaching experience of graduate/under graduate classes and undue benefit, of experience extended in lieu of non-categorization of publications.

When the matter was reported to the university management in June 2021, it was replied that the incumbents fulfilled the experience criteria. The replies being not supported with documentary evidences were not acceptable.

The matter was also reported to the PAO. The DAC meetings were held on 17<sup>th</sup> August & 13<sup>th</sup> & 29<sup>th</sup> September, 2022. The DAC kept the para 30 (Sr. No. 1) pending for verification of experience certificates. The para 33 (Sr. No. 2) was kept pending for clarification from HEC for working in different department on the basis of same qualification and non-resignation of Assistant Professor on TTS basis prior to preferring application for the post of Associate Professor on TTS basis on the part of the same incumbent. The paras 34, 56 & 64 (Sr.No.3, 4, & 5) were kept pending for regularization from the Finance Department and the paras 123, 124 & 230 (Sr.No.6, 7 & 8) were kept pending for verification of record by audit on the request of the management.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 30, 33, 34, 56, 64, 123, 124 & 230)*

#### **4.1.3 Unauthorized appointments of Assistant Professors on ad hoc basis-Rs. 122.611 million**

As per Section 21(XVII) LCWU Ordinance 2002, the Syndicate had the power to appoint University teachers and other officers on the recommendation of the Selection Board for teaching and other posts in BS-17 or equivalent and above.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that in service lecturers of LCWU were appointed as Assistant Professor on ad hoc basis without any advertisement and convening of Selection Board. The appointment on ad hoc basis was also illegal and a case of misuse of authority by the Syndicate as there was no provision of appointment of Assistant Professor without the recommendation of the Departmental Selection Board as per LCWU Ordinance 2002 and LCWU Service Statues. The evaluation of publications in HEC recognized journals was also not on record as no proforma was prepared to categorize their publication.

Audit was of the view that lack of managerial, administrative controls and violations of eligibility criteria of HEC resulted in irregular appointments involving expenditure of Rs. 122,611,544 (the detail is given in Annexure-II).

The matter was reported to the university management in June, 2021. The management replied that the Syndicate in its 60<sup>th</sup> meeting dated 20.05.2016 decided to appoint newly qualified Ph.D. faculty of LCWU as Assistant Professor on ad hoc basic. However, the Syndicate in 78<sup>th</sup> meeting dated 21.01.2021 directed to appoint faculty on ad hoc basis in BPS. The contention of the management was not tenable as Syndicate had no authority to violate the eligibility criterion of HEC for appointments on ad hoc basis, for which authority of the Selection Board could not be circumvented.



The matter was also reported to the PAO. In DAC meeting held on 13<sup>th</sup> September 2022, the para was kept pending to seek advice from Law Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 120)*

#### **4.1.4 Undue favour extended to teaching and non-teaching faculty for appointments-Rs. 30.204 million**

As per Rule 8 (Merit Based Recruitment) of Government of the Punjab, Recruitment Policy 2004, all posts shall be advertised properly in at least two leading newspapers, as per rules. No relaxation of qualification, experience, physical criteria etc. as provided in the relevant service rules shall be allowed as prescribed under the rules. The relevant Selection Committee shall ensure that recruitments are made strictly on merit and in accordance with the rules, selection criteria and other Provisions of this policy.

As per Category-4 Others Group-A of LCWU Service Statutes Schedule, eligibility criteria had been given for the appointment against different posts. As per LCWU leave rules, study leave should not ordinarily be granted to an employee who had less than three years' service.

As per Category-4 Others Group-A of LCWU Service Statutes Schedule, the eligibility criteria for the appointment of Chief Equipment Maintenance Engineer and Equipment Maintenance Engineer were as follows:

<b>Post</b>	<b>Chief Equipment Maintenance Engineer</b>
Minimum Qualification/	B.E. Instrumentation, Electronics, M.Sc./M.Phil. Physics degree from HEC recognized University / Institution, with 10 years' experience on instrumentation in case of M.Phil.

<b>Post</b>	<b>Chief Equipment Maintenance Engineer</b>
Experience	Physics and 12 years' experience on instrumentation in case of M.Sc. Physics. Experience of installation, calibration and maintenance of equipment i.e., XRD, DLTS, GCMS, Atomic Absorption, HPLC, UV Spectrophotometer, FTIR, UTM, PREP LC, PVD, Hall effect, etc. and experience of Computer Software relevant to above mentioned equipment for their operation. Foreign trainings and experience of running more than 1000 samples on any five-equipment mentioned above individually would be considered as an extra qualification.
Method of Recruitment	i) 25% by initial recruitment. ii) 75% by promotion on the basis of seniority-cum fitness from amongst the Equipment Maintenance Engineers. If suitable person is not available for promotion, then by initial recruitment or by transfer or by deputation.
Age	35 to 55 years
Post	Equipment Maintenance Engineer
Minimum Qualification/ Experience	B.E. Instrumentation, Electronics, M.Sc./M.Phil. Physics degree from HEC recognized University / Institution, with 6 years' experience on instrumentation in case of M.Phil. Physics and 8 years' experience on instrumentation in case of M.Sc. Physics. Experience of installation, calibration and maintenance of equipment i.e., XRD, DLTS, GCMS, Atomic Absorption HPLC, UV Spectrophotometer, FTIR, UTM, FTIR, PREP LC, PVD. HALLEFFECT or other sophisticated equipment and experience of relevant Computer53 Software and running at least 500 samples on above equipment would be considered as extra qualification.
Method of Recruitment	i). 25% by initial recruitment. ii) 75% by promotion on the basis of seniority cum fitness from amongst the Equipment55 Maintenance Engineers. If suitable person is not available for promotion, then by initial recruitment or by transfer or by deputation

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, a perusal of personal files showed that undue favour was given in the case of appointments having less experience, besides having been declared ineligible by the scrutiny committee and certain appointments were also made from back date.

*Rupees in million*

<b>Sr. No.</b>	<b>Description</b>	<b>Nature of observation</b>	<b>Amount (Rs.)</b>
1	Director Administration	Appointment on contract with lump sum pay without advertisement. The incumbent resigned from the post and. regularization of services is granted from back dates, less experience and surrender of teaching faculty post Associate Professor for creation of This post.	4.318
2	Chief Equipment Maintenance Engineer	Appointment as Equipment Maintenance Engineer having less experience. On job foreign trainings from Germany and China were given to the incumbent which were prerequisites for appointment as Equipment Maintenance Engineer and Senior Equipment Maintenance Engineer.	11.056
3	Associate Professor Pharmacology	Declared ineligible by the short-listing committee due to short experience but appointed.	0.537
4	Lecturer in English	Applied for the post of Assistant Professor the applicant is not eligible for the post of Assistant Professor in BPS-19 being short of Ph.D. The management appointed the applicant as Lecturer. Study leave granted before completing three years' service.	1.194

<b>Sr. No.</b>	<b>Description</b>	<b>Nature of observation</b>	<b>Amount (Rs.)</b>
5	Associate Professor Education	Appointment from back dates giving undue benefits of pay and allowances and seniority subsequently.	0.859
6	Equipment Maintenance Engineers, Engineer and Senior Equipment Maintenance Engineer	Appointment with less experience which is allowed to be completed during job as on job foreign training from Singapore	12.240
<b>Total</b>			<b>30.204</b>

Audit was of the view that weak financial and managerial controls resulted in irregular appointment to the stated extent.

The matter was reported to the university management in June, 2021. The management for para at Sr. No. 1 replied that the post is recommended by the Finance and Planning Committee and created by Syndicate in its 43<sup>rd</sup> meeting held on 07-10-2014. The reply was not tenable as the management did not offer any comments on regularization of services from back dates, dual nationality, less experience and surrendering of teaching faculty post of Associate Professor for this post. As regards paras at Sr. Nos. 2 & 6, it was replied that experience was not required in service statute. The reply was not based on facts as the Service Statutes clearly laid down the required experience for the posts. For Sr. No. 3, it was replied that the incumbent fulfilled the eligibility criteria for the appointment of Associate Professor in terms of experience. The reply was not tenable as the experience for the post of Associate Professor including 04 years Ph.D. and 02 years M.Phil. research was less than 10 years and did not fulfill the post Ph.D. experience of 05 years. Moreover, the sales experience at Servier Research & Pharmaceutical could not be treated as research experience. For Sr. No. 4, the reply was not tenable as no comments were offered for below criterion appointment and grant of study leave in violation to Leave Rules of LCWU. For Sr. No. 5, it was replied that the Syndicate referred the candidate's case for review to

Selection Board and appointment was made on recommendation of the Selection Board from back dates. The reply of the management was in itself, constituted admitting of the irregularity.

The matter was also reported to the PAO. The DAC meetings were held on 17<sup>th</sup> August & 17<sup>th</sup> September 2022. The DAC kept the paras 27, 65, 122 & 353 (Sr. No. 1, 3, 5 & 6) pending for regularization from Finance Department. The para 29 (Sr. No. 2) was kept pending for regularization and recovery on account of four advance increments. The para 85 (Sr. No. 4) was kept pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 27, 29, 65, 85, 122 & 353)*

#### **4.1.5 Irregular appointment of Assistants/Clerks against advertised posts-Rs. 26.006 million**

As per Rule 8 (Merit Based Recruitment) of Government of the Punjab, Recruitment Policy 2004, all posts shall be advertised properly in at least two leading newspapers, as per rules. No relaxation of qualification, experience, physical criteria etc. as provided in the relevant service rules shall be allowed. The relevant Selection Committee shall ensure that recruitments are made strictly on merit and in accordance with the rules, selection criteria and other Provisions of the policy.

As per LCWU Service Statutes Schedule, following was the eligibility criteria for the appointment of Assistant/Head Clerk:

<b>Post</b>	<b>Assistant/ Head Clerk</b>
Minimum Qualification/ Experience	Graduation (at least 2nd Division) from a recognized University or Institution, preference shall be given to a candidate who had knowledge of word processing or typing.

<b>Post</b>	<b>Assistant/ Head Clerk</b>
Conditions	i). 25% by initial recruitment. ii). 75% by promotion on the basis of seniority-cum-fitness subject to fulfillment of prescribed qualification / experience to the post. If suitable person is not available for promotion, then by initial recruitment or by transfer or by deputation.
Age	18 to 30 years

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was noticed that 08 Assistants/Head Clerks and 16 Junior Clerks were appointed instead of 02 and 05 advertised posts, respectively.

The matter was reported to the university management in June, 2021. The management replied for both the observations that 3 posts were advertised, 14 posts out of 18 were filled through promotion. The post of junior clerks was filled from the candidates falling under waiting list. The Vice Chancellor had the authority to increase or decrease the number of vacancies. The reply of the management was not tenable as appointments were made in excess of posts advertised in violation of the government rules. Moreover, no documentary evidence was provided to audit in support of their claim for filling the post against the promotional quota.

The matter was also reported to the PAO. The DAC meeting was held on 17<sup>th</sup> September, 2022 and the committee kept the paras pending for regularization from the Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 68 & 69)*

#### **4.1.6 Irregularities in appointments without observing recruitment criteria-Rs. 18.075 million**

As per Rule 8 (Merit Based Recruitment) of Government of the Punjab, Recruitment Policy 2004, all posts shall be advertised properly in at least two leading newspapers, as per rules. No relaxation of

qualification, experience, physical criteria etc. as provided in the relevant service rules shall be allowed. The relevant Selection Committee shall ensure that recruitments are made strictly on merit and in accordance with the rules, selection criteria and other Provisions of the policy.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, scrutiny of personal files of the non-teaching posts revealed irregularities in appointments and promotions. Appointments of candidates were made without fulfilling criteria of educational qualification, maximum age limit and fake experience certificates. Audit observed that:

1. Studio Lab Assistant was appointed on bogus experience certificates produced for the post having overlapping period. One certificate had experience period from April, 2002 to October, 2013 and other from 23<sup>rd</sup> September, 2011 to 31<sup>st</sup> December, 2013.
2. Private Secretary post was specific for female as per service statues but a male Data Processor BPS-16 was given undue benefit by changing cadre as Private Secretary in BPS- 16. Moreover, the incumbent was over age for the post of Private Secretary and promotion to the BPS-17 was granted without completing qualifying service in BPS-16 as PS.
3. The qualification required for Planning & Development Officer was Master's Degree in Economics or MBA in relevant subjects. But the candidate having MBA Finance with only one subject related to Economics in first semester i.e., Economic Analysis was appointed as Planning & Development Office.

This resulted in irregular expenditure amounting to Rs.18.075 million.

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

The matter was reported to the university management. The management replied only for appointment of P&D Officer that the incumbent was MBA Finance with Economics as major subject. The reply was not acceptable as equivalence certificate regarding MBA transcript of the appointee was not placed in personal file of the candidate.

The matter was also reported to the PAO. The DAC meetings were held on 17<sup>th</sup> August & 13<sup>th</sup> September, 2022 and the paras were kept pending for regularization from Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 81 & 118)*

#### **4.1.7 Non-production of record.**

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

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, the record as detailed below was not provided despite repeated requests.

1. Files of research grant
2. Year wise working and sanctioned strength

3. Auction record of food hub
4. Appointment of Senior Manager (University Industry Linkages & Technology Transfer)
5. Self-Support Program Record
6. Bank Accounts, year wise release of fund by HEC, budget register, HEC grant cash books 2010 to 2020, detail of payments made in respect of Academic Block, IT service center, Consultant, Academic & Admin Block Jhang Campus and external developments.
7. Vouched accounts of Rs.756,500 to Dr. Shafiq Fatima
8. Vouched accounts of Rs.651,280 to team leader project No.929 and Director HEC
9. Vouched accounts of Rs. 20,004,415 to Jhang Campus
10. Appointments in LCWU Jhang Campus teaching & non-teaching faculty
11. Record of 118 bank accounts of students funds
12. Research projects consultancy income share, chemicals utilized in all Labs including central Lab, the record of programs started in collaboration with Student Advancement Fund Endowment (SAFE), JAICA; Enquiry Report along with Record about enquiry committee on contracts with firms of the employees of the LCWU etc.

Audit was of the view that lapse occurred due to weak management and internal controls. Audit was unable to express any opinion on the expenditure incurred related to research grants.

The matter was reported to the university management in June, 2021. The management replied partially and for most of the paras no replies were furnished. The required record was not furnished despite many verbal and written requests.



The matter was also reported to the PAO. The DAC meetings were held on 16<sup>th</sup> August, 13<sup>th</sup> & 29<sup>th</sup> September, 2022. The paras 46, 47, 117, 183, 194 & 372 (Sr. No. 1, 2, 3, 7, 9 & 12) were kept pending for production of record. The para 119 (Sr. No. 4) was kept pending for regularization form the Chancellor. The paras 150, 187, 259, 261 & 267 (Sr. No. 5, 8, 10 & 11) were kept pending for verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 46, 47, 117, 119, 150, 151, 183, 187, 194, 259, 261, 267, & 372)*

## **4.2 Financial Management**

It is the primary responsibility of the management to watch over and make prompt recovery for inadmissible pay & allowances such as conveyance allowance, Ph.D. allowance, recovery from absconder Ph.D. scholars, govt. taxes, overpayments, LD charges, as also with regard to spending of university funds on HEC projects, payments of salaries to TTS faculty out of university resources, outstanding dues from students and accumulating recoverable amount. The said function was not being performed by the management which caused financial loss to the University.

### **4.2.1 Irregular payment of Ph.D./M.Phil. and different allowances- Rs. 478.932 million**

As per Govt. of the Punjab Finance Department's clarification issued vide No. FD.SR-1/9-52/2013 dated 28-12-2013, the M.Phil. Allowance would not be admissible to those employees who had been appointed on the basis of M.Phil. Further as per Govt. of the Punjab Finance Department letter issued vide No.FD.SR-1/9-21/2016 dated

22-08-2019, the Ph.D./D.Sc./M.Phil./LLM degree allowance is allowed to Govt. servants where they were in possession of the same over and above the eligibility criteria of the post and it is not allowed where Ph.D./D.Sc./M.Phil./LLM degree is part of the eligibility criteria of a post.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was noticed that the University teaching staff had drawn Ph.D. & M.Phil. Allowances to which they were not entitled (para 79). Moreover, Deanship, Personal, Qualification allowance etc. were paid without approval of the Chancellor (para 241). This resulted in irregular payment/drawl of allowances amounting to Rs. 478,932,013.

Audit was of the view that weak financial and internal control resulted in payments of inadmissible allowances.

The matter was reported to the university management in June, 2021. The management replied that the contention of the audit was not correct. The stance of the entity was negated by legal position evident from provision of rules.

The matter was further reported to the administrative department. In the DAC meeting held on 17.08.2022 and 29.09.2022 and the para 79 was kept pending for recovery and para 241 was kept pending for detailed verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 79 & 241)*

#### 4.2.2 Non-recovery of scholarship fee from absconder scholars and irregular payments of scholarships to students-Rs. 188.124 million

As per of terms and conditions of surety bonds of Ph.D. Scholars clause (ii) “Upon completion of the term of scholarship, he shall return to Pakistan and serve the University for a period of five years in any suitable post. Further as per clause (iv) in the event of the breach of any of the terms the scholar binds himself firmly to pay on demand the total cost along with 25% liquidated damages and interest accrued thereon. Moreover, LCWU Student having less than 70 % marks (in annual System) or CGPA less than 3.00 (in semester system) were not eligible to apply for Scholarships.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that overseas Ph.D. scholarships were granted to various scholars but they did not resume their duty after qualifying the Ph.D. Some faculty members did not complete their Ph.D. and funds were not refunded. Students having less than 70% marks were awarded scholarships. This resulted in loss of Rs. 188,123,641 along with penalties accrued thereon. The detail is as under:

Sr. No.	Nature of observation	Amount (Rs).
1	PhD scholars did not complete their qualification	118,757,690
2	Lecturer in Physics got scholarship under HEC funded Project. Maintenance allowance of 3rd year Rs.1,118,110 (8000 UK pound) was paid to the scholar for abroad stay for the period 4-09-11 to 3-09-12 while the scholar was present in Pakistan during the period.	4,306,628
3	Lecturer- Scholarship under HEC funded project was given scholarship. The scholar did not comply with the terms and conditions of the scholarship and all recovery was waived off.	10,483,323
4	LCWU's Scholarships to students below criteria marks	54,576,000
5	Exemption of university dues without any approval of competent authority(chancellor)	
<b>Total</b>		<b>188,123,641</b>

The Audit was of the view that weak financial, managerial & internal controls resulted in loss of Rs. 188,123,641.

The matter was reported to the university management in June, 2021. The management for para 90 replied that annexure is not attached. The reply was not tenable as all detail had already been provided. For para No. 90 (Sr. No. 1) it was replied that no details were provided. As against paras 91 & 92 (Sr. No. 2 & 3) it was replied that compliance would be shown. As against para 240 (Sr. No. 4) it was replied that approval was shown to audit. The reply was not tenable as no approval was produced. As against para 248 (Sr. No. 5) no reply was furnished.

The matter was further reported to the administrative department. In the DAC meeting held on 17.08.2022 and 13<sup>th</sup>, 28<sup>th</sup> & 29<sup>th</sup> September, 2022 the paras 90, 91 & 92 (Sr. No. 1, 2 & 3) were kept pending for recovery. Paras 240 & 248 (Sr. No.4 & 5) were kept pending for verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 90, 91, 92, 240 & 248)*

#### **4.2.3 Unauthorized deductions/payment of Taxes on exempted items-Rs. 19.067 million**

As per clause (126) of part (I) of the second schedule of the income tax ordinance 2001, Public sector universities are specifically exempt from income tax w.e.f. 10.07.2013.

Under rule 8 of the Punjab Sales Tax on Services (Withholding) Rules 2012, read with rule 8 of the Punjab Sales Tax on Services (Withholding) Rules 2015, where the taxable services are received by a government department or office, the Drawing and Disbursing Officer (DDO), preparing the bill for the accounting office, shall indicate the amount of sales tax withheld under these rules. Further, the concerned

Drawing and Disbursement Officer shall prepare the statement in form “A” for each month and forward the same to the Chairperson of the Authority by 15th day of the following month. As per Finance bill 2016-17, Federal Govt. had exempted GST on computers w.e.f 1-07-2016. Further as per Govt. of Pakistan Ministry of Economic Affairs, Statistics and Revenue (Revenue Division) notification SRO 896 (1)/2013 dated 4-10-2013, GST is exempted on house hold electrical goods, including air conditioners, refrigerators, deep freezer, television, recorders and players, electrical bulbs, tube lights, fans, electrical irons, washing machines etc.

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was noticed that amounts were deducted by the banks as withholding tax on profit in violation of above government instructions. Moreover, GST was paid by the University on various bills on account of exempted items for GST. Income Tax and Punjab Sales Tax was not deducted from suppliers.

Sr. No.	Nature of Irregularity	Recoverable Amount (Rs.)
1	Withholding tax deducted by the banks on profit in violation of government instructions	1,680,565
2	Non-deduction of income tax on account of honorarium payment	48,900
3	Withholding tax deducted by the banks on profit in violation of government instructions	1,087,870
4	Non deduction of Punjab Sales Tax on services from Internet facility from Pakistan Education & Research Network	10,741,384
5	Non deduction of income tax on provision of Internet facility from Pakistan Education & Research Network	5,508,402
<b>Total</b>		<b>19,067,121</b>

Audit was of the view that negligence of the management resulted into loss to the University to the stated extent.

The matter was reported to the university management in June, 2021. The management replied for para 98 (Sr. No. 1), that the matter was being taken with the concerned banks for refund of tax wrongly deducted. For para 188 (Sr. No. 2), it was stated that the matter would be taken with the principal investigator of the project. For para 197 (Sr. No. 3), it was

stated that the matter would be taken up with the concerned bank. For paras 242 & 251 (Sr. No. 4 & 5), it was stated that detailed reply would be submitted later. The management did not furnish detailed replies and did not make any progress on the issued raised in audit paras.

The matter was further reported to the administrative department. In the DAC meeting held on 29.09.2022, 16-17.08.2022 & 12-13.09.2022. The DAC reduced the para 98 (Sr. No. 1) to the extent of Rs. 1,680,565 with the direction to make a recovery. Paras 188 & 197 (Sr. No. 2 & 3) were kept pending with the direction to make recovery. Paras 242 & 251 (Sr. No. 4 & 5) were kept pending for clarification from Punjab Revenue Authority and Federal Board of Revenue. The para 276 (Sr. No. 6) was kept pending for detailed verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 98, 188, 197, 242 & 251)*

#### **4.2.4 Recovery for purchases made on higher rates-Rs. 10.15 million**

As per Rule 21 under section 28 of the Lahore College for Women University, Lahore Ordinance (Punjab Ordinance No. XLIX of 2002), the canons of financial propriety shall be observed while incurring expenditure.

During special audit on the accounts of Lahore College for Women University, Lahore for the year 2010-20, it was observed that different items of store like electric, furniture, sports material and other equipment were purchased on higher rates as compared to those offered by the lowest bidders in most cases which resulted in loss of Rs. 10,147,476.

<b>Sr. No.</b>	<b>Nature of Observation</b>	<b>Amount (Rs.).</b>
1	Higher rates paid as compared to input rates approved by the GoP Finance Department	237,580
2	Purchase of equipment at higher rates by rejecting 1st lowest & 2nd lowest rates	2,431,883
3	Furniture is purchased from M/S Aurex Technologies at higher rates by rejecting lowest bid offered by City Traders and AS traders without assigning any reasons.	1,704,847
4	Hafiz Steel & wood furniture, Shad Enterprises and Media Links offered lowest rates for certain furniture and equipment items but were rejected, simply indicating that their bids were not as per specification instead of indicating the difference between specifications of required and offered items	5,426,716
5	Joggers were purchased at higher than approved rates	346,450
<b>Total</b>		<b>10,147,476</b>

Audit was of the view that weak supervisory, financial and internal controls resulted in wastage of university funds to the stated amounts.

The matter was reported to the university management in June, 2021. The management replied for para 349 (Sr. No. 5) that the approved rates of Syndicate as mentioned by the Audit are old one. It had been revised later on by the Syndicate wherein no upper limit had been mentioned for the purchase of joggers. No replies were furnished for paras 149, 209, 273 & 274 (Sr. No. 1, 2, 3 & 4).

The replies of the department were not tenable as purchases were made on higher rates as compared to rates approved by GoP and the Syndicate, by rejecting lowest bidder and procurement of items other than approved specification.

The matter was further reported to the administrative department. In the DAC meeting held on 16 & 17.08.2022 and 12<sup>th</sup>, 13<sup>th</sup>, 28<sup>th</sup> & 29<sup>th</sup> September, 2022 the DAC kept the paras 149, 209, 273 & 274 (Sr. No. 1, 2, 3 & 4) pending for detailed verification of record. The para 349 (Sr. No. 5) was kept pending for ex-post facto approval from the Syndicate.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 149, 209, 273, 274 & 349)*

#### **4.2.5 Non-recovery of Scholarship fee from absconder Ph. D. scholar -US\$ 48,600**

As per Clause (8) of terms and conditions of the Award of Scholarship requires "An awardee is required to execute a bond with the University/Institution of his/ her parent department at least for 5 years subsequent to the award of the Degree". Clause (9) requires "An awardee shall sign an agreement with the University on Judicial Paper to the effect that in case the awardee fails to complete his/her study, or fails to fulfill the obligations set out in clause (8) he/she shall refund to the University the total amount of money spent on his/her studies by the University Plus 20% penalty".

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, the scrutiny of personal file of Associate Professor Computer Sciences BPS-20 showed that a scholarship was awarded for pursuing a Full-Term Doctoral Programme in the Asian Institute of Technology Thailand in August, 2005 under Project "Lahore College for Women University & Asian Institute of Technology". The scholar after award of Ph.D. degree served the LCWU from 01-06-2009 to 07.01.2013 for a period of three years seven months and six days and resigned from service without completion of 5 years mandatory service.



The scholar did not refund back the cost of scholarship fee as detailed below:

<b>Sr. No</b>	<b>Description of payments</b>	<b>Amount Paid in US\$</b>
1	Registration fee for 6 semesters US\$ 200x6	1,200
2	Tuition Fee for 84 credits US\$ 325x36	27,300
3	Visa Fee/ Extension	300
4	Student Bursary	10,800
5	Book Allowance	600
6	Air Travel (approx.)	300
7	<b>Sub Total</b>	<b>40,500</b>
8	20% Penalty	8,100
<b>Total</b>		<b>48,600</b>

The matter was reported to the university management in June, 2021. The management did not reply to the audit observation.

The matter was further reported to the Administrative Department. DAC meetings were held on 16.08.2022. The committee kept the para pending for making recovery on account of absconder scholar as well as initiation of a probe.

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

Audit recommends implementation of DAC's directives/ instructions.

*(AIR 2010-20 Special Audit LCWU-Para 32)*

#### **4.2.6 Irregular drawl of salary by the professors appointed as Vice Chancellor provisionally-Rs. 8.50 million**

As per Govt. of the Punjab Higher Education Department Notification No SO (Uni.) 5-3/2009 dated 27th April 2017, the Governor Punjab had appointed Chairperson, Department of Zoology, Lahore College Women University as Provisional Vice Chancellor Lahore College for Women University Lahore with immediate effect till the appointment of a regular incumbent.

As per Section 15 of LCWU Ordinance 2002, the Treasurer shall manage the property, the finances and the investments of the University.

During special audit on the accounts of Lahore College for Women University, Lahore for the year 2010-20, it was observed that Provisional Vice Chancellor had drawn salary of the post of regular Vice Chancellor instead of salary of her post as Professor Plus 20% additional allowance subject to maximum of Rs. 12,000 as was evident from her appointment order. This resulted in excess drawl of salaries amounting to Rs. 6,677,132 as detailed below:

Name	Period	Salary drawn	Gross Pay	A, Charge Allowance	Total due	Diff	Overpaid
Dr. Farkhanda Manzoor	27-04-18 to 30-11-18	608,400	168,394	12000	180394	428,006	3,053,109
	1-12-18 to 4-07-19	608,400	173394	12000	185394	423,006	3,015,623
<b>Gratuity paid</b>							608,400
<b>Total</b>							<b>6,677,132</b>
<b>Payment for two Vice Chancellors (April to June 2018)</b>							<b>1,825,200</b>
<b>Grand Total</b>							<b>8,502,332</b>

Moreover, the salary for the post of Vice Chancellor was paid to two persons against one post at the same time for the period April to June, 2018 @ Rs. 608,400 P.M. This resulted in double payment of Rs.1,825,200 which needs to be recovered.

The matter was further reported to the Administrative Department. DAC meetings were held on 16.08.2022. The committee kept the paras pending for clarification from Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 41 & 42)*

#### 4.2.7 Non-deduction of LD Charges-Rs. 4.524 million

As per standard bid documents, liquidated damages on late delivery of goods beyond the periods specified in the schedule of requirements, penalty @ 0.1% per day of the value of late delivery supply shall be imposed upon supplier.

During special audit on the accounts of Lahore College for Women University, Lahore for the year 2010-2020, the management did not impose liquidated damage charges on the contractors/suppliers for late supply beyond the period prescribed in the supply order. This resulted in loss to the University amounting to Rs.4,524,026 (Annexure-III (A&B)).

Sr. No.	Nature of observation	Amount (Rs.)
1	Non-Recovery of LD charges on late supply of lab equipments, machinery and furniture	2,629,500
2	Non-Recovery of LD charges on late supply of IT equipments, printers and UPS.	1,894,526
<b>Total</b>		<b>4,524,026</b>

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

The matter was further reported to the administrative department. In the DAC meeting held on 13<sup>th</sup>, 28<sup>th</sup> & 29<sup>th</sup> September, 2022. The DAC kept the para 281 (Sr. No. 1) pending for verification of record and para 357 (Sr. No. 2) was kept pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 281&357)*

#### 4.2.8 Shortage of stores-Rs. 3.084 million

As per letter no F(Mn)mw/1-4/92 dated 26-09-92 of the Finance Department, if the entries in stock register/log book are not present at the time of audit or if the concerned officials are not present at the audit and the record is not shown to audit, entries made and record produced afterwards would not be accepted. Further, as per Rule 15.16 of PFR Vol-1, a physical verification of all stores must be made at least once in every year under rules prescribed by the head of the department, other than a store officer and a certificate of verification of stores with its results should be recorded whenever such a verification is carried out.

During special audit on the accounts of Lahore College for Women University, Lahore for period 2010-20, it was observed that an amount of Rs. 4,660,030 was paid vide cheque No. 159849578 dated 15-11-2019 to Prime Publishers on account of purchase of examination material vide bill 6154 dated 1-10-19. The quantity of 100,000 answer sheets (32 pages) was taken in stock but was not carried forward on next page. The old stock was consumed up to 11/2020 till purchase of 65,000 answer sheets in next financial year 2020-21. The joint physical verification was carried out by audit team and Secrecy Officer (In charge) along with her representatives. During physical verification, it was noticed that the stores valuing Rs. 3,084,276 were found pilferaged for which details were given below.

Sr. No	Name of Item	Stock Register Page No	Balance as per Stock Register	Physical Balance	Short	Rate	Value (Rs)
1	Answer Books (32 pages) 200 answer books per bundle	07	962	462	500x 200 (*32 pages)	22.815/ 32 pages	2,281,500
2	Continuation/Extra Sheets 4 pages (1000 sheets per bundle)	19	817	691	126x1000 (*4 pages)	3.276 / 4 page	412,776
3	Answer book 16 pages 200 answer books per bundle	29	291				0

Sr. No	Name of Item	Stock Register Page No	Balance as per Stock Register	Physical Balance	Short	Rate	Value (Rs)
4	Answer books (8 pages) 500 answer books per bundle (intermediate)	52	120	0	120x500(*8 pages)	6.5/8 pages	390,000
<b>Total</b>							<b>3,084,276</b>

Audit was of the view that weak supervisory, financial control and internal controls resulted in loss to the University due to misappropriation of amounts.

The matter was reported to the university management in June, 2021. The management submitted that reply would be furnished after scrutiny of record.

The matter was further reported to the administrative department. In the DAC meeting held on 17.08.2022. The committee kept the para pending for a probe to be conducted by the University.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 73)*

#### **4.2.9 Inadmissible payment of salaries during EOL-Recovery of-Rs. 400,757**

As per Section 15 of LCWU Ordinance 2002, the Treasurer shall manage the property, the finances and the investments of the University.

During special audit on the accounts of Lahore College for Women University, Lahore for the year 2010-20, it was observed that the following faculty members were paid salary for the period of Leave without pay which resulted in overpayment of Rs. 400,757.

The detail is as under:

<b>Salary Overpaid due to EOL or unauthorized absence</b>				
<b>Name of Post</b>	<b>Name of officer appointed</b>	<b>EOL Period</b>	<b>Salary Drawn period during EOL</b>	<b>Recovery (Rs.)</b>
Lecturer in Mathematics Department	Mubashrah Saddiqa	25.03.2014 to 24.03.2016	2013-14 (April to June)	188,316
			2014-15 (July)	62,772
Assistant professor of Biotechnology	Dr. Naureen Chaudhary	14.02.2011 to 13.05.2011	2010-11 (February)	57,225
Lecturer Mass Communication	Asma Jaleel Qureshi	01.08.2011 to 31.07.2012	2011-12 (July, August)	92,444
<b>Total</b>				<b>400,757</b>

Audit was of the view that weak supervisory, financial and internal controls resulted in wastage of University funds amounting to Rs. 400,757

The matter was reported to the management in June 2021, the management did not reply to the audit observation.

The matter was further reported to the Administrative Department. DAC meetings were held on 16-17.08.2022 & 12-13.09.2022. The Committee kept the para pending for making actual recovery within one month and verification of record for Assistant professor of Biotechnology.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 201)*

#### **4.2.10 Irregular payment of TTS Salaries out of University sources- Rs. 40.656 million**

As per Finance Division office memorandum No.F.10(R)-4/2002-Vol.III dated 13.10.2015 the expenditure involving revised TTS package would be met from the existing allocation of HEC.

As per section 15 (1) of LCWU Act 2004, the treasurer shall manage property, Finance and investment of the University.

During audit on the accounts of Lahore College for Women University, Lahore for the year 2010-20, audit observed that the university management made appointments against TTS but their appointment cases were sent very late to the HEC. The HEC while sending endorsement of TTS cases had refused to release budget for previous years. Resultantly, the excess payment was made to TTS faculty from the resources of the University which resulted in loss due to negligence of the officers/officials of Registrar Office. This resulted in payments of Rs. 40,656,230 to the TTS faculty from the resources of the University instead of obtaining funds from HEC.

<b>Periods</b>	<b>Budget Demanded (Rs.)</b>	<b>Sanctioned Budget (Rs.)</b>	<b>Salary paid from University fund (Rs.)</b>
2019-20 & Additional Financial Impact (2018-19, 2017-18, 2016-17 & 2015-16)	72,136,400	70,006,245	2,130,155
2018-19 & Additional Financial Impact (2017-18, 2016-17, 2015-16 & 2014-15)	66,950,049	52,641,842	14,308,207
2017-18 Additional Financial Impact (2016-17, 2015-16 & 2014-15)	58,028,547	50,632,139	7,396,408
2016-17 & Additional Financial Impact (2015-16 & 2014-15)	58,189,747	51,546,826	6,642,921
2015-16 & Additional Financial Impact (2014-15)	47,749,798	37,571,259	10,178,539
<b>Total</b>	<b>303,054,541</b>	<b>262,398,311</b>	<b>40,656,230</b>

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

The matter was reported to the university management in June, 2021. The management replied that the appointments of the TTS faculty members were made by LCWU, so the primary responsibility of payment of salary according to the prescribed package rests with the University whether HEC provides funds for the payment of salary or not. So, the payments had been made to them accordingly. The reply was not tenable

as the violation of rule had not been denied in making payment to TTS faculty out of University funds.

The matter was further reported to the Administrative Department. DAC meeting was held on 29.09.2022. The committee kept the para pending for clarification from Syndicate.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 257)*

#### **4.2.11 Irregular appointments and payment of retainership fee and law charges to Legal Advisors-Rs. 10.70 million**

As per instruction 5(2) of Law & Parliamentary Affairs Department vide No.Gen:2-1/2008/1941 dated 14.05.2011 duly endorsed by Finance Department No. E&A(FD)11-22/2011 dated 07.02.2019 for Legal Advisors or an Advocate appointed or engaged by an autonomous body, it is required that "the remuneration shall be fixed on monthly retainer ship fee or salary and shall not be paid on case-to-case basis."

As per instructions of Law & Parliamentary Affairs Department vide No. Gen:2-1/2008/1941 dated 14.05.2011 duly endorsed by Finance Department No.E&A(FD)11-22/2011 dated 07.02.2019; the Government shall appoint the applicant(s) recommended by the Committee as Legal Advisors for the autonomous body concerned, on such terms and conditions as the Committee may fix.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Legal Advisors were appointed by the LCWU management without



adopting the procedure directed by the government. Payments for retainership fee were made both on monthly as well as case to case basis.

*(Rs. in million)*

<b>Sr. No.</b>	<b>Description</b>	<b>Nature of observation</b>	<b>Amount</b>
1	Payment to legal Advisors	In addition to retainership fee the advocates were also paid professional fee on case-to-case basis.	2.433
2	Appointment of legal Advisors.	Legal Advisors were appointed by the LCWU management without adopting the procedure directed by the government.	8.262
<b>Total</b>			<b>10.695</b>

The matter was reported to the university management in June, 2021 and the management replied that the instructions of Law Department dated 14-05-2011 were not conveyed to the university management by the Higher Education Department. Therefore, the management hired the services of both Legal Advisors as per need of the University. The payment to the Legal Advisors on case-to-case basis in addition to monthly retainer-ship fee was made in pursuance of decision of the Syndicate. The reply was not tenable as the appointments and payments were made in violation to government instructions.

The matter was further reported to the administrative department. In the DAC meeting held on 16.08.2022. The DAC kept the paras pending till clarification from Law Department.

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

Audit recommends implementation of DAC's directives/ instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 39 & 40)*

#### **4.2.12 Doubtful expenditure on major repair of an obsolete bus- Rs. 2.24 million**

As per section 15 (1) of LCWU Act 2004, the treasurer shall manage property, Finance and investment of the University.

As per PFR Vol-I Rule 2.31(a) a drawer of bill for pay, allowances, contingent and other expenses would be held responsible for any overcharges, frauds and misappropriations. He should, therefore make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial processes at which leakage is likely to occur.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-11 to 2019-20, management incurred Rs. 2.24 million on repair of bus (Hanjiang SFJ-1010) bearing registration number LXC-9022. The vehicle was off road for nearly five years before its major repair. It was not auctioned in 2010 with other two buses. Transport Officer in its indent dated nil also mentioned that the bus had completed its useful life. Besides heavy expenditure on its repair, vehicle went off road after just covering the distance of 12,318 kilometers and was now deteriorating in the open space.

Audit was of the view that Rs. 2.24 million were wasted on an obsolete vehicle and against it cost for major repair was charged with the result that substandard repair work was done as vehicle became off road after 12,318 kilometers (as per log book).

The matter was reported to the university management in June, 2021. The management stated that off-road bus was got repaired after decision of the management in order to recoup the shortage of transport for students. The reply was not tenable as heavy expenditure was incurred on account of repair of an obsolete bus which again ceased to be roadworthy just after 12,318 Km. of running.

The matter was further reported to the Administrative Department. DAC meetings were held on 16.08.2022. The committee kept the para pending for conducting a probe by Administrative Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 38)*

#### **4.2.13 Irregular shifting of equipment of Mass Communication Radio and TV Studio to LCWU Lahore-Rs. 13.56 million**

As per Rules 2.10 (a) (1) & (2) of PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was noticed that as per PC-I of the project "Establishment of Sub Campus LCWU at Jhang", equipment was to be purchased for the establishment of Mass Communication Department and establishment of Radio & TV Studio sound proof cabins at Jhang Campus. The LCWU purchased equipment for Rs. 13,555,672 (the detail is given in Annexure-IV) and established Radio and TV Studio cabins for Rs.3,715,050 at LCWU Lahore. The purchased items were shifted to LCWU Lahore. The expenditure was incurred just to exhaust the budget as the equipment was not immediately required at Jhang Campus due to non-construction of building. The transfer of equipment was irregular in violation of PC-1 as the development budget was specific for Jhang Campus.

Audit held that due to weak financial and internal control, expenditure without immediate requirement led to defeating the cause of value for money.

The matter was reported to the management in May, 2021. The management stated that reply would be submitted after scrutiny of record.

The matter was further reported to the Administrative Department. DAC meetings were held on 16-17.08.2022 & 12-13.09.2022. The Committee kept the paras 206 & 255 pending with the direction to obtain the revised administrative approval in the matter. The para 275 was kept pending for detail verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para-206, 255 & 275)*

#### **4.2.14 Irregular expenditure on advertisement-Rs. 6.625 million**

Letter No. SO. P&C.(INF)-V-5/71 dated 18.10.2003 addressed to all heads of the autonomous institutions states that Director General Public Relations Department, Government of Punjab, would be responsible for selection of newspapers and release of advertisements in accordance with the advertisement policy.

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that the university management had made advertisement directly in the newspapers without routing through DGPR, who were responsible for scrutinizing the advertisements as per Punjab advertisement policy.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Unity Advertising	3,454,217
2	Time & Space, Revolution Media, Bani-Hadhim Ad-Script	3,170,881
<b>Total</b>		<b>6,625,098</b>

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

The matter was reported to the management in May, 2021. The management stated that reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. In the DAC meeting held on 16-17.08.2022, 12-13.09.2022 and 29.09.2022. The DAC kept the paras pending for regularization from the Finance Department.

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 121 & 282)*

#### **4.2.15 Irregular payment of penalty for non-obtaining Accreditation from Pakistan Council of Architecture & Town Planners- Rs. 1.5 million**

As per the Pakistan Council of Architecture & Town Planners, criteria 2.1 for accreditation requires that it is mandatory for institutions desirous of starting an Architectural or Town Planning program to acquire NOC (no objection certificate) from PCATP before announcing the admissions. Further, criteria 4 ibid requires the minimum requirements for accreditation, Faculty: should consist of at least 7 full time faculty for Architecture programs and 6 for Town Planning programs. In the event of 7 they should be divided as per 1 lecturer, 3 Assistant Professors, 2 Associate Professor and 1 Professor. In Town Planning programs there should be 2 Lecturers, 2 Assistant Professor and 2 Associate Professor. i. PCATP is looking for a balance of senior, junior fulltime/visiting faculty to ensure imparting quality architectural/town planning education.

During special audit on the account of Lahore College for Women University, Lahore for the period 2010-2020, scrutiny of payment vouchers related to Research Grant A-022 revealed that an amount of

Rs. 1,500,000 was paid to Pakistan Council of Architects and Town Planners on account of penalty levied on students' enrolment without NOC from PCATP for first batch of B.Arch. in 2012. The minimum required full time faculty for Architecture programs was also not present at the time of induction of first batch.

Audit was of the view that due to mis-management and negligence in planning of Architecture Department of the University, it had to pay penalty to the stated extent.

The matter was reported to the management in May, 2021. The management stated that reply would be submitted after scrutiny of record.

The matter was further reported to the Administrative Department. DAC meetings were held on 17.08.2022. The Committee kept the para pending for conducting a probe in the matter.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 72)*

#### **4.2.16 Irregular opening of bank accounts-Rs. 1,465.14 million**

As per Finance Department's letter No. FD(FR) V-6/2, dated 29th October, 1978, "attention is invited to rule 9 (1) of STR ibid lays down, a government servant may not, except with the special permission of the Government, deposit in a Bank money withdrawn from the Consolidated Fund or the Public Account of the Province. Moreover, as per rule 9 (2) of STR, with the permission of the Governor, his secretary or Military Secretary may open an account in a Bank for the deposit of funds under the personal control of the Governor.

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, the audit observed that one hundred and forty-three (143) bank accounts having balance of Rs. 1,465,143,760 were opened (the detail is given in Annexure-V) which were being operated by the management of the University. Audit observed that permission of the opening of above said bank accounts from the Finance Department was not obtained.

The lapse occurred due to weak internal controls on finance and non-observance of government rules by the university management.

The matter was reported to the management in May, 2021. The management stated that the financial matter of the University was dealt with as per University's financial rules approved by the syndicate which authorized the vice chancellor to open bank accounts as per need of the University. Further, as per requirement of HEC, a dedicated account was opened for each project, leading to increase in number of accounts as the number of projects increase. However, the volume of accounts was being reviewed to curtail its number. The reply was not tenable as the University had maintained 98 miscellaneous bank accounts other than 45 project bank accounts and altogether 143 bank accounts were maintained without observing the government instructions.

The matter was further reported to the Administrative Department. DAC meetings were held on 16-17.08.2022 & 12-13.09.2022. The committee kept the para pending with the direction to seek clarification from Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 108)*

#### **4.2.17 Irregular placement of funds/accounts in different commercial banks other than Bank of Punjab-Rs. 871.01 million**

As per Finance Department Letter No. FD (W&M)1-1/70-Vol-XI dated 18.12.2013 regarding placing of funds in financial institutions other than Bank of Punjab, Chief Minister Punjab had taken strong exception to violation of above said policy instructions by various departments/autonomous bodies/authorities/companies/special institution etc. and had desired such amounts placed in other commercial banks be immediately retrieved and placed in the Bank of Punjab in accordance with the notified policy.

The Chief Minister had further directed that explanation be called from the Treasurers and Director Finance, etc. who had committed violation of the policy instructions. In the event of non-satisfactory explanations, E& D proceedings may be initiated immediately against the respective Treasurers/Director Finance. Compliance in this respect may also be forwarded immediately to this department for onward submission to the Chief Minister for his kind perusal.

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was observed that funds of Rs. 871,013,715 (the detail is given in Annexure-VI) were kept in different commercial banks other than Bank of Punjab in violation of above government instructions.

Audit was of the view that violation of government instructions resulted into irregular placement of funds in financial institution other than Bank of Punjab.

The matter was reported to the department in May, 2021, the management stated that instructions of Finance Department for placing funds in the BOP were declared null and void by the Lahore High Court, Lahore. As per University ordinance, the syndicate had been authorized to manage the investment of the University. Hence, in the presence of above mentioned order of the court, the University followed the guidelines as



mentioned in the University Ordinance and financial rules for betterment of University financial management.

The matter was further reported to the Administrative Department. DAC meetings were held on 16-17.08.2022 & 12-13.09.2022. The Committee kept the para pending for regularization from Finance Department and directed to transfer entire funds in the bank of Punjab.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 109)*

#### **4.2.18 Non-maintenance of cash book for student funds and non-reconciliation with banks-Rs. 612.345 million**

As per section 15 (i) of LCWU, Lahore. Act, 2004, "The treasurer shall manage the property, the finances and the investment of the University"

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was observed that an amount of Rs. 206.204 million was disbursed to the students but the disbursement entries were not made in cash books, due to which audit could not verify the record, ultimately financial management reports for the university do not show true and fair position. Bank statements and cash books of funds were checked and a difference of Rs. 406,141,294 was found in cash books and bank statements.

*(Rs. in million)*

<b>Sr. No.</b>	<b>Subject</b>	<b>Amount</b>
1	Non reconciliation of balance funds in different Accounts	406.141
2	Non maintenance of cash book for student scholarship	206.204
<b>Total</b>		<b>612.345</b>

Audit was of the view that the above action of the management was irregular due to non-observance of rules.

The matter was reported to the department in May, 2021. The management stated that reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. In the DAC meeting held on 16-17.08.2022, and 12<sup>th</sup>, 13<sup>th</sup> & 28<sup>th</sup> September, 2022. The DAC kept the para 198 (Sr.No.1) pending with the direction to produce bank statement / reconciliation certificate in the matter. The para 350 (Sr.No.2) was kept pending for maintenance of cash books for students scholarships.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 198 & 350)*

#### **4.2.19 Non-refund/disbursement of student HEC scholarship-Rs. 172.504 million**

As per section 15 (1) of LCWU Act 2004, the treasurer shall manage property, Finance and investment of the University.

During audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that an amount of Rs. 172.504 million were lying as balance in HEC scholarships. The undisbursed amounts were not refunded to the donor agency. It was also observed that whereabouts of the undisbursed amount was not provided to audit, due to which audit could not verify the fate of outstanding amount. The amount was placed in the PLS account instead of investment account as the excess amount needs to be invested into profitable scheme for the betterment of University as per the working capital if maintained. The cash book of the account was also not maintained, even no question asked about non-maintenance of cash book at any level.

The detail is as under:

(Rupees in million)

Year	Scholarship	Received	Expenditure	Balance
2019-20	HEC Need Bashed Scholarship	22.000	5.000	17.000
2018-19	Do	22.000	7.500	14.500
2017-18	Do	20.000	16.636	3.364
2016-17	Do	31.211	16.620	14.591
2015-16	Do	28.500	17.377	11.123
2014-15	Do	24.500	17.782	6.718
2013-14	Do	22.500	15.052	7.448
2012-13	Do	20.050	13.628	6.422
2011-12	Do	6.000	0.914	5.086
2010-11	Do	196.761	110.509	86.252
<b>Total</b>		<b>393.522</b>	<b>221.018</b>	<b>172.504</b>

The irregularity occurred due to weak supervisory and financial controls on taxation.

The matter was reported to the department in May, 2021. The management did not offer reply to the audit observation.

The matter was further reported to the Administrative Department. DAC meetings were held on 29.09.2022. The Committee kept the para pending for detailed verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

(AIR 2010-20 Special Audit LCWU-Para 283)

#### **4.2.20 Non-adjustment of advances-Rs. 17.504 million**

As per letter No. (Audit) 4-20/2006 dated 09-01-2007 issued by Secretary Higher Education states that unadjusted advances should be adjusted timely and advance should not allow till the adjustment of previous advance.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20 and perusal of advance registers of the University revealed that advances to the officers/officials of different departments of the University for various purposes at large scale were granted but the same were not got adjusted till the closure of the financial year during which the advances were granted.

<b>Sr. No.</b>	<b>Name of Official</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Various staff members	Football Championship and other sports activities	9,007,883
2	Various staff members	Various activities including trainings and research projects	8,496,822
<b>Total</b>			<b>17,504,705</b>

Audit was of the view that weak financial and internal control resulted in non-adjustment of advances despite lapse of considerable period.

The matter was reported to the authorities in May, 2021. The management stated that detailed Reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. In the DAC meeting held on 17.08.2022 and 29.09.2022. The reduced the para 54 (Sr. No. 1) to Rs. 9,007,883 for recovery and kept the para 235 (Sr. No. 2) pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 54 & 235)*

#### 4.2.21 Expenditure in violation of the provision of PC-I of HEC funded project-Recovery-Rs. 14.051 million

As per approved list of PC-I of the HEC funded project “Strengthening of Faculties of LCWU” for External Linkages/ Collaborations contacts has been established with the specific international universities of repute to establish linkages and collaborations. List of Linkages & collaboration has included national and international departments, institutions and universities.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that a sum of Rs. 14.051 million was utilized against the provision of PC-I for External Linkages/Collaborations under HEC funded project “Strengthening of Faculties of LCWU”.

Sr. No.	Description	Nature of observation	Amount in million (Rs.)
1	HEC funded project “Strengthening of Faculties of LCWU” for External Linkages/ Collaborations	Foreign Universities and Departments were allowed for external linkage which were not approved as per PC-I. Students were not offered to benefit from External Linkage & Research Collaborations in violation to requirement of PC-I.	14.026
2	-do-	Unauthorized payment to foreign trainer out of HEC funded project	0.025
<b>Total</b>			<b>14.051</b>

The record showed that as per minutes of PC-I meeting held on 24.02.2015 chaired by Vice Chancellor, 07 approved departments from the PC-I were excluded and 13 new departments were included i.e., Economics, History, Home Economics, Geography, Statistics, Library Sciences, Pharmacy, Psychology, International Relations, Mass Communication, Islamic Studies, Social Work and Mathematics. But no revision in PC-I was sought from the competent authority.

The management of LCWU unilaterally changed the departments of French, German and Chinese in PC-I on receipt of just an email from Assistant Director (M&E) HEC, Islamabad dated 06.04.2017 and added Applied Psychology, International Relations, Political Science, Pakistan

Studies and City & Regional Planning. The email was received in response to letter No. 611 dated 20.01.2017 of Prof. Dr. M. Atiq ur Rehman Director P&D LCWU (Additional Charge). The competent forum for revision in PC-I was not consulted and no subsequent revision in PC-I was made. The efficacy and efficiency of the said project was not on record related to Rs. 21.750 million External Linkage & Research Collaboration component of the project.

Audit was of the view that weak financial and internal controls resulted in irregular expenditure to the stated extent.

The matter was reported to the management in May 2021, but no reply was furnished.

The matter was further reported to the administrative department. In the DAC meeting held on 29.09.2022. The DAC kept the para 227 (Sr.No.1) pending for verification from HEC regarding submission of PC-IV, expenditure of Rs. 13.229 million and refund of balance of Rs. 8.521 million. The para 228 (Sr.No.2) was kept pending for verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 227 & 228)*

#### **4.2.22 Irregular excess printing of prospectus-Rs. 2.171 million**

As per Rule 2.10 (a) of PFR Vol-1, the authorities incurring or sanctioning expenditure from Govt. revenues should exercise same vigilance as a person of ordinary prudence would exercise in respect of expenditure from his own money.

During Special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that management printed excess copies of the prospectus than requirement

without proper planning based on previous years admission process experience as a result the prospectus could not be sold due to less applications for admissions and expenditure on printing of excess prospectus resulted in loss to the University.

The audit was of the view that lack of financial, managerial & internal controls resulted in loss of Rs.2,170,960 (the detail is given in Annexure-VII).

The matter was reported to the management in May 2021, the management stated that the prospectus was got printed on estimated basis anticipating the higher number of candidates applying for admission keeping in view the reputation of the University. The risk of a smaller number of prospectuses cannot be taken because if the prospectuses fall short during the admission process, it may cause difficulties in admissions.

Reply was not tenable as poor estimation resulted into excess printing of prospectus up to 38.25%.

The matter was further reported to the administrative department. In the DAC meeting held on 17.08.2022. The committee kept the para pending for fixing of responsibility for the loss.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 89)*

#### **4.2.23 Irregular investment without approval of syndicate- Rs. 2,078.637 million**

As per Section 21 (2) (vii) of Lahore College for Women University, Lahore Act (amended) 2012, the Syndicate shall have the powers to invest any money belonging to the University including any

unapplied income in any of the Securities described in the Section 20 of the Trust Act, 1882. Moreover, as per Finance Department letter no. FD (W&M) 1-1/70 (VII) dated 15.05.2009, interest rates of five major banks namely NBP, HBL, UBL, MCB and ABL should be compared with the interest rate of Bank of Punjab. The cases in which highest interest rates offered by the above-mentioned banks should be referred to the Finance Department for its advice.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was observed that an amount of Rs.2,078.637 million (the detail is given in Annexure-VIII, A&B) was invested through TDRs in different banks, without approval of the Syndicate in violation of above rules. Further, no advice for investment was obtained from Finance Department. Simply, investment was made through Campus Investment Committee notified by the Vice Chancellor.

Audit was of the view that the lapse occurred due to weak financial controls on the investments.

The matter was reported to the management in May 2021, it was stated that as per University Ordinance, the Financial Management of the University is regulated by the University Syndicate who has constituted an Investment Committee for making investment as per procedure prescribed in the Financial Rules of the University. All investments made by the Investment Committee are placed before the Syndicate through Finance & Planning Committee. Being autonomous body, Finance Department has no role as per provision of University Ordinance.

The reply was not tenable as the investments were made without approval of Syndicate in violation of Section 21 (2) (vii) of Lahore College for Women University, Lahore Act (amended) 2012 and without advice from the Finance and Planning Committee of the University in violation of Function 9 (c) of Finance and Planning Committee of the first



statutes of Lahore College for Women University, Lahore Act (amended) 2012.

The matter was further reported to the administrative department. In the DAC meeting held on 16-17.08.2022 & 12-13.09.2022. The para was kept pending for regularization from the Finance department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 110)*

#### **4.2.24 Loss to University due to negligence of management regarding investments and placement of funds in current accounts- Rs. 27.57 million**

As per section 15 (i) of LCWU, Lahore. Act, 2004, "The treasurer shall manage the property, the finances and the investment of the University"

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, the scrutiny of the investment record and placement of funds in bank accounts, it was observed that the University suffered a loss on placement of funds in current accounts due to negligence of management. In some cases, less profit was credited by banks.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Placement of funds in current accounts instead of profit & loss accounts	11,550,725
2	Less credit of profit on investments by banks	15,998,114
<b>Total</b>		<b>27,548,839</b>

Audit was of the view that the lapse occurred due to weak financial controls on the investments.

The matter was reported to the management in June 2021, but no reply to the observation was offered.

The matter was further reported to the administrative department. In the DAC meeting held on 17.08.2022 & 13.09.2022, the para 196 (Sr.No.1) was kept pending for recovery. The para 200 (Sr.No.2) was kept pending for verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 196 & 200)*

### **4.3 Procurement & Contract Management**

Major procurements as per produced record were Furniture, Machinery & Equipment, printing of prospectus, answer sheets, lab materials, etc. but due to non-implementation of financial as well as supervisory checks and lack of interest on the part of management, there surfaced quite a few violation of Punjab Procurement Authority Rules.

#### **4.3.1 Mis-procurement of stores in violation to Punjab Procurement Rules-Rs. 615.926 million**

As per Rule 8 & 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual. Moreover, per Rule 12 of Punjab Procurement Rules, 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the

procuring agency may also advertise the procurement in at least one national daily newspaper.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the year 2010-20, it was noticed that the authorities incurred expenditure of Rs.615,926,536 million (the detail is given in Annexure-IX) on purchase of different items in violation of Punjab Procurement Authority Rules resorting to procurements without advertisement, receipt of equipment against the specifications in tender, splitting up of expenditure and undue disqualification of lowest bidders to accommodate others.

Audit was of the view that weak financial and internal controls resulted in mis-procurement of store in violation of PPRA Rules.

The matter was reported to the management in May, 2021. The management in response to paras at Sr. No. 2 to 10, 15, 17, 22, 27, 29, 30, 31 & 32 stated that reply would be submitted after scrutiny of record. As regards paras at Sr. No. 1, 13, 14, 16 & 21, the management replied that the procurements were made as per rules. The reply was not tenable as procurement was made in deviation to specifications leading to non-compliance to PPRA Rules. The management for paras at Sr. No. 25 & 26 replied that expenditure had been incurred on different days for different departments. The contention was not tenable as splitting was made. The management replied for paras at Sr. No. 12, 23 & 24 that the expenditure was not in bulk. The reply was not acceptable as procurement was not made as per PPRA Rules and replies were not accounting for deviation and departure pointed out in audit observation. The management for paras at Sr. No. 20 & 28 replied that in future compliance would be made. The management did not offer any reply for the paras at Sr. No. 11, 18 & 19.

The matter was also reported to the administrative department. In DAC meetings held on 17<sup>th</sup> August, 13<sup>th</sup> & 28<sup>th</sup> September 2022. The DAC kept the paras 52, 192, 193, 247, 252, 253, 265, 296, 348, 360, 361,

362, 363, 364 & 147 (Sr. No. 1, 5, 6, 13, 14, 15, 17, 24, 26, 27, 28, 29, 30, 31 & 32) pending for regularization from Finance Department. The paras 189, 190, 191, 210, 229, 231, 234, 236, 254, 272, 277, 278, 279, 280, 292 & 308 (Sr. No. 2, 3, 4, 8, 9, 10, 11, 12, 16, 18, 19, 20, 21, 22, 23 & 25) were kept pending for detailed verification of record. The paras 205 (Sr. No. 7) was kept pending with the direction to probe the matter and make recoveries of LD charges and income tax.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 52, 147, 189, 190, 191, 192, 193, 205, 210, 229, 231, 234, 236, 247, 252, 253, 254, 265, 272, 277, 278, 279, 280, 292, 296, 308, 348, 360, 361, 362, 363 & 364)*

#### **4.3.2 Irregular expenditure on installation/purchase of software-Rs. 11.230 million**

As per Rule 8 & 9 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the year 2010-2020, it was noticed that expenditure of Rs 11.230 million (Annex-X) was incurred on the purchase of licensed software for teaching purpose of different departments.

Technical evaluation of firms as well as of specifications was not carried out. The Head of Department Computer Science recorded a dissenting note and demanded to conduct an inquiry and suggested to renew the previous software installed. The stock entries (original) and detail of its installation were not provided to audit.

This resulted in irregular expenditure of Rs. 11,230,079/- without obtaining competitive rates through PPRA web-site and print media.

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

The matter was reported to university management in June 2021. The management did not offer any reply.

The matter was also reported to the administrative department. In DAC meeting held on 29<sup>th</sup> September 2022, the para was kept pending for production of record for detailed verification.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 256)*

#### **4.3.3 Irregular purchase for e-Rozgar Lab-Rs. 4.589 million**

As per Rule 8 & 9 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, Rule 12 (2) subject to Rule-13 of Punjab Procurement Rules, 2014 provides that any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Multimedia projector, Multimedia screen, Sound system with 6 speakers and 2 mikes, 2 Cabinet AC, CCTV Camera, Water Dispenser, Printer, Rostrum, bio metric device etc. were purchased for e-rozgar lab, without fulfilling stipulated requirements for a transparent procurement process.

*(Rupees in million)*

<b>Sr. No.</b>	<b>Description</b>	<b>Nature of observation</b>	<b>Amount</b>
1	Purchase of Sound system IT equipment etc.	No annual plan uploaded. Bid evaluation reports were not uploaded. The management did not make any technical evaluation for selection of bidders	4,243,800
2	UPS 20 KV	No annual plan uploaded. Bid evaluation reports were not uploaded. The management did not make any technical evaluation for selection of bidders Rate analysis not conducted.	345,000
<b>Total</b>			<b>4,588,800</b>

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

The matter was reported to the university management in June, 2021. The management stated that reply would be submitted after scrutiny of record.

The matter was also reported to the administrative department. In DAC meeting held on 13<sup>th</sup> September 2022. The DAC kept the paras pending for regularization from Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 184 & 186)*

## **4.4 Asset Management**

This chapter highlighted the issues regarding safeguarding of University assets, dwelling upon excess payments on account of value of land acquired, non-recovery of lease rent of canteens, advance tax and utility charges from contractors and non-auction of outlet of ATM.

### **4.4.1 Irregular excess payment to Assistant Commissioner Ferozewala for value of land-Rs. 123.793 million**

As per Section 4 of the Land Acquisition Act, 1894, land once assessed cannot be re-assessed.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was noticed that Govt. of the Punjab sanctioned acquisition of 100 Acre land for the establishment of KSK campus under Section 4 of the Land Acquisition Act, 1894. Following irregularities were observed:

- 1 The land was acquired under the said Act in 2008, the District Assessment Committee assessed the value of the land for Rs. 187,438,500. The LCWU authorities got re-assessed the value of land in 2013 through Assistant Commissioner Ferozewala for Rs.311,231,999 and PC-1 was got approved accordingly. The Additional Collector did not forward the re-assessed value as the land once assessed under Section 4 of the Land Acquisition Act, 1894 cannot be re-assessed as per Act.
- 2 Even then funds of Rs 311,231,000 were demanded and paid to Assistant Commissioner for disbursement to the land owners in excess of due amount of Rs 187,438,500 which resulted in excess payment of Rs 123,792,500.
- 3 The management has not obtained the vouched account of amounts paid to AC Ferozewala. Transfer of property rights were also not made in the name of LCWU till close of audit.

Audit was of the view that due to weak supervisory, financial and internal controls resulted in excess payment to the stated extent.

The matter was reported to the university management in June, 2021. The management did not offer any reply till the issuance of report.

The matter was also reported to the administrative department. In DAC meeting held on 17<sup>th</sup> August 2022, the para was kept pending for compliance.

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

Audit recommends to ensure that title of the land is transferred in the name of LCWU through formal mutation besides recovering the excess payment along with mark up at the earliest.

*(AIR 2010-20 Special Audit LCWU-Para 74)*

#### **4.4.2 Non-recovery of lease rent of canteens, advance tax and utility charges-Rs. 35.454 million**

As per section 15 (i) of LCWU, Lahore. Act, 2004, “The treasurer shall manage the property, the finances and the investment of the University”.

During special audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was observed that University management auctioned the fruit shop, tuck shop, photocopy shop and canteen but lease rent, advance withholding tax on auction and utility charges amounting to Rs. 35,453,946 were still recoverable from the contractors.

<b>Sr. No.</b>	<b>Description</b>	<b>Period</b>	<b>Auction amount (Rs.)</b>	<b>Utility etc. recoverable (Rs.)</b>
1	Fruit Shop	2011 to 2018	1,598,131	261,915
2	Tuck Shop	2011 to 2018	2,996,590	810,107
3	Photocopy Shop	2011 to 2018	2,545,633	947,159



Sr. No.	Description	Period	Auction amount (Rs.)	Utility etc. recoverable (Rs.)
4	Canteen	2011 to 2018	6,333,023	2,148,449
5	Shops	2018-2020	19,854,400	13,716,842
6	Non recovery of electricity charges	2011 to 2020	-	10,395,000
7	BOP Branch	Rent & electricity charges since 2018		7,174,474
<b>Total</b>			<b>33,327,777</b>	<b>35,453,946</b>

Further, audit observed that auction of leases was made without advertisement in press to avoid a healthy competition.

The above lapse occurred due to non-observance of codal formalities by the university management.

The matter was reported to the university management in June, 2021 and the management in regards to paras at Sr. No. 1 to 6 replied that matter of photocopy shop and canteen rent was under litigation since long. Notices were issued to ex-vendors for recovery. The management stated for para at Sr. No. 7 that the lease agreement under reference relates to construction of BOP branch on BOT basis. The recovery of utility charges can be started after completion of building. Since, the completion has not been made yet therefore, the matter of recovery and electricity charges does not arise. The contention of the management was not tenable and contrary to on ground realities as the bank branch was working in the University premises in a proper building. Rent for the two months 02/2020 and 06/2020 had been collected for the premises as per record.

The matter was also reported to the administrative department. In DAC meeting held on 13<sup>th</sup> September, 2022. The DAC kept the paras pending for recovery and regularization from Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 103, 104, 105, 106, 107, 116 & 182)*

#### **4.4.3 Loss to University revenue due to poor follow-up of the court case by legal advisor regarding auction of canteen-Rs. 10.05 million**

According to Clause 4 (A) of Article 199 of the Constitution of Islamic Republic of Pakistan read with advice of the Law Department circulated under Board of Revenue letter No.1929-89/2059-LR.IV, dated 23.08.89, any stay order issued by a civil court against recovery of government dues ceases to have effect on the expiry of a period of six months following the day on which the said stay order was issued.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was observed that University administration had floated tender for auction of canteen in May 2018. Highest bid for Rs.6.7 million per annum was accepted. The canteen owner obtained status quo from the civil court in June, 2018. A period of one and half year had elapsed, but the case was still un-settled and the University had not received a single penny on account of canteen rent from the contractor, causing a loss of Rs.10.05 million (for 18 months) to the University revenue. This auction money was included in the budget estimates, but due to its non-receipt, budget estimates are disturbed.

Despite several requests to the legal advisor by the treasurer, the matter has been stretched long due to least interest of the legal advisor in the matter. No settlement of the case indicates poor performance of the legal advisor.

The above lapse occurred due to weak internal controls of the university management.

The matter was reported to the university management in June, 2021. The management stated that detailed reply will be submitted after scrutiny of record.

The matter was also reported to the PAO. In DAC meeting held on 13<sup>th</sup> September 2022, the para was kept pending for probe at administrative level.

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

Audit recommends implementation of DAC's directives/instructions.

(AIR 2010-20 Special Audit LCWU-Para 100)

#### 4.4.4 Loss due to non-auction of outlet of ATM-Rs. 1.345 million

As per section 15 (i) of LCWU, Lahore Act, 2004, "The treasurer shall manage the property, the finances and the investment of the University"

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-2020, it was observed that management of the University allowed NBP to install ATM within the premises of University w.e.f., 22-12-2015 and the following irregularities were pointed out:

- 1 No competition was made for the terms and conditions suitable to LCWU.
- 2 ATM installation was allowed without any annual rent (for example ATM was installed in Punjab University @ Rs.20,000 per month rent besides utility charges)
- 3 Record of utility charges was not produced to audit despite many requests.

Annexure- Rent of ATM-Rs. 1,345,224					
Sr. No.	Period	Financial Year	Rent per month	Annual Rent	Total Rent
1	22-12-15 to 30-06-16	2015-16	20000	120000	120000
2	01-07-16 to 30-06-17	2016-17	22000	264000	264000
3	01-07-17 to 30-06-18	2017-18	24200	290400	290400
4	01-07-18 to 30-06-19	2018-19	26620	319440	319440
5	01-07-19 to 30-06-20	2019-20	29282	351384	351384
<b>Total</b>					<b>1,345,224</b>

The above lapse occurred due to weak internal controls of the university management.

The matter was reported to the university management in June, 2021. The management stated that ATM was installed for benefit of the University and not for the benefit of the bank. Hence, the question of rent and electricity charges should not arise.

The reply was not tenable as ATM is a source of income for the bank in shape of charges for withdrawal of money and other facilities availed by the students, faculty and employees of the University. If University had invited bidders through tender, University would have got rent and utility charges.

The matter was also reported to the PAO. In DAC meeting held on 13<sup>th</sup> September, 2022 the para was kept pending for recovery and its deposit in the relevant account accordingly.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 114)*

#### **4.4.5 Loss to University due to failure in occupation of allotted land.**

As per section 15 (i) of LCWU, Lahore. Act, 2004, "The treasurer shall manage the property, the finances and the investment of the University"

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was noticed that Govt. of the Punjab Colonies Department vide letter No 4025-2005/4519 CsII dated 20-12-05 accorded sanction to hand over possession of 207 k-15 Marla land of khasra No 1137, 1161, 1141, 1142, 1143 situated in Mouza Harbanspura Tehsil Lahore Cantt. to Education Department for

construction of new campus of Lahore College for Women University Lahore. The property rights of land were transferred to the University but management failed to occupy the above land in the stipulated period. The latest position of the property was not made known to audit. If the department failed to construct buildings within one year, the intiqal of the land would be discharged/cancelled.

Audit was of the view that due to weak supervisory and internal controls, non-occupation of land resulted in loss of millions to University.

The matter was reported to the university management in June, 2021. The management did not offer any reply.

The matter was also reported to the PAO. Neither any reply was received nor it was discussed in the DAC meetings convened on the special audit.

Audit recommends fixing responsibility on person(s) at fault besides strengthening the internal controls.

*(AIR 2010-20 Special Audit LCWU-Para-146)*

#### **4.5 Civil works**

According to Finance Department No. RO (TECH) FD 2-3/2004, dated 02-08-2004, the Chief Engineer on the basis of input rates notified by Financial Department on its website shall fix the rate of each item of the work for rough cost estimates for admin approval and detailed estimate for technical sanction.

Audit observed that TS estimates were irregularly sanctioned, payment without proper pre-audit, excess rates were paid for items which resulted in losses to the university, penalty was not imposed for non-completion of works within stipulated time, payments were made without prior approval of HEC and performance/additional performance security from contractors was not obtained.

#### 4.5.1 Irregular sanction of TS Estimate-Rs. 240.239 million

As per Finance Department Notification issued vide No.RD (Tech)FD-2-3/85-Vol-IV dated 07.01.1992, Technical Sanction shall be subject to the condition that excess over the amount for which the work has been administratively approved does not exceed 10% of the amount given in PC-I.

According to rule 17.2 of PFR Vol-1, “sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure, and does not become operative until they have been so appropriated.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, scrutiny of accounts records of different works at LCWU, Lahore revealed that irregular sanction of TS estimates 17.92% above the PC-I cost was accorded in violation of criteria *ibid*. Moreover, for PC-I in case of contract at Sr. No. 3, irregular payment was made without revised administrative approval/revised TSE. The detail is as under:

Sr. No.	Description	Amount (Rs.)
1	Irregular sanction of TS Estimate	192,866,727
2	Irregular grant of sanction to incur expenditure	21,927,740
3	Irregular payment due to execution of work without Revised Administrative Approval/Revised TSE	25,444,540
<b>Total</b>		<b>240,239,007</b>

Violation of Finance Department’s instructions resulted in irregular sanction of TS estimate amounting to Rs. 240,239,007.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. The matter was discussed in DAC meeting held on 4<sup>th</sup> & 11<sup>th</sup> August 2022.

The DAC kept the paras 95 & 96 (Sr. No. 1 & 2) for revision of PC-I and administrative approval. The para 180 (Sr. No. 3) was kept pending for regularization.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para-95, 96 & 180)*

#### **4.5.2 Overpayment due to allowing excess rate-Rs. 73.515 million**

As per MRS 2<sup>nd</sup> bi-annual 2016, Chapter No. 3, item 21 (b) "excavation in foundation of building in ordinary soil, the rate of Rs 5,631.10 %o cft was inclusive rate of dressing @ Rs 341.20 %o cft and rate of refilling around structure @ Rs 1,067 %o cft.

As per PC-I for Feasibility Study and Construction of Boundary Wall at newly purchased land for sub campus of LCWU at Kala Shah Kaku, provision for construction of boundary wall 9" thick and 8 ft height for 10650 rft @ Rs 2867.96 per rft was Rs 30.543 million was allowed to be constructed as per estimate for construction of boundary wall cost of 10000 rft @ Rs 2200 per rft was Rs 22 million.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed the different items of works and paid excess/higher rates for different items of works to the contractors as detailed below:

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Overpayment due to allowing excess rate on excavation and transportation of earth	473,752
2	Loss due to application of higher rate on fitting of glazed aluminium	1,737,127
3	Loss due to award of work at higher rates for Construction of Academic Block for Humanities & Social Sciences	18,974,052

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
4	Loss due to award of work at higher rates by applying rates of 1 <sup>st</sup> bi-annual 2017 instead of rates 1 <sup>st</sup> bi-annual 2014 on Construction of Student Service Center	10,235,963
5	Loss due to award of work at higher rate by applying rates of 1 <sup>st</sup> bi-annual 2018, District Jhang instead of 2 <sup>nd</sup> bi-annual 2017 for construction of Bachelors Hostel	515,354
6	Loss due to award of work at higher rate by applying rates of 1 <sup>st</sup> bi-annual 2018, District Jhang instead of 2 <sup>nd</sup> bi-annual 2017 on construction of Campus Director Residence	387,365
7	Loss due to award of work at higher rate by applying rates of 1 <sup>st</sup> bi-annual 2018, District Jhang instead of 2 <sup>nd</sup> bi-annual 2017 on construction of Faculty Residence Block A.	111,922
8	Loss due to award of work at higher rate by applying rates of 1 <sup>st</sup> bi-annual 2018, District Jhang instead of 2 <sup>nd</sup> bi-annual 2017 on construction of faculty residence Block B	108,211
9	Loss due to award of work at higher rate by applying rates of 1 <sup>st</sup> bi-annual 2018, District Jhang instead of 2 <sup>nd</sup> bi-annual 2017 on construction of faculty residence Block c	107,014
10	Loss due to execution of work at higher rates on construction of boundary wall Kala Shah Kaku Campus	40,864,455
<b>Total</b>		<b>73,515,215</b>

Violation of MRS resulted in overpayment due to allowing excess rate for Rs. 73,515,215.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. The matter was discussed in DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 and the paras 11 & 133 (Sr.No.1&2) were kept pending for recovery. The paras 176, 320, 323, 324, 325, 326 & 327 (Sr.No.3, 4, 5, 6, 7, 8 & 9) were kept pending for revision of PC-I and administrative approval. The para 378 (Sr.No.10) was kept pending for verification of record and detailed measurement.

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



Audit recommends implementation of DAC's directives/instructions.

(AIR 2010-20 Special Audit LCWU-Paras 11, 133, 176, 320, 323, 324, 325, 326, 327 & 378)

#### **4.5.3 Non-imposition of penalty for not completion of works within stipulated time period-Rs. 62.941 million**

As per clause 39 (a) of the agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. If the contractor fails to complete the work in stipulated period, he shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10%.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore awarded the works to contractors with different completion periods. The contractors failed to complete the works within stipulated time and the work was still in progress. The Project Director neither granted time extension nor imposed penalty @ 10% for not completing the work within stipulated time period.

Violation of contractual agreement resulted in non-imposition of penalty for not completing the work within stipulated time period for Rs 62,940,634.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Non-imposition of penalty on account of delay in completion of Academic Block and Campus Director Residence	53,734,000
2	Non-imposition of penalty for not completing the work on construction of Student Service Center within stipulated time period	9,206,634
<b>Total</b>		<b>62,940,634</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the para 174 (Sr. No. 1)

was kept pending for recovery. The para 312 (Sr. No. 2) was kept pending for verification of extension of some limit with justification.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para-174 & 312)*

#### **4.5.4 Irregular payment without prior approval of HEC-Rs. 61.450 million**

As per para 2.7, 2.12, 2.86 of B&R Code read with Finance Department's letter No. FD (D-II) 10(3)90 dated 30.06.1991, no change in specification/scope of work during execution of work can be made without prior approval of the competent authority who accorded administrative approval and sanctioned technical estimate.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was revealed that Higher Education Commission accorded administrative approval of the scheme "Construction of Academic Block for Humanities & Social Sciences at LCWU, Lahore" on 13.03.2014. P&D department prepared PC-I of the scheme wherein rates of plinth area for civil work were calculated by applying rates of 2nd bi-annual 2012 @ Rs 2,500 per sft. Cost of Academic Block for Humanities, Social Sciences and IT services at Main Campus, Lahore for area of 65420 sft was Rs 163,550,000. The Project Director got prepared the TS estimate for civil works at cost of Rs.192,866,727 from the consultant "Nayyar Ali Dada & Associates" by applying rates of 2nd bi-annual 2016 instead of applying rates of 2nd bi-annual 2012 without any provision of contingency and awarded the work to contractor at a contract cost of Rs. 205,139,704. It was observed that

civil work for an area of 90,000 sft was executed and paid against area of 65420 sft which was 37.57% above the provision of PC-I without prior approval of the HEC. The detail is as under:

Area of civil work as per PC-I	Civil work executed	Excess area	Rate per sft (Rs)	Amount (Rs)
65420 sft	90000 sft	24580 sft	2,500	61,450,000

Violation of B&R Code and Finance Department’s instructions resulted in irregular payment without prior approval of HEC for Rs 61,450,000.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the para was kept pending for revision of PC-I/Admn Approval vide Sr. No. 75 of the DAC minutes.

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

Audit recommends implementation of DAC’s directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 177)*

#### **4.5.5 Irregular payment without enhancement of agreement-Rs. 30.979 million**

As per work order/acceptance letter issued vide letter No. 211 dated 27.02.2017, the contract cost of the scheme “Construction of Academic Block for Humanities & Social Sciences at LCWU, Lahore” was Rs 205,139,704.

As per Rule 59 I (iv) of PPRA Rules, 2014 repeat orders were allowed not exceeding fifteen percent of the original procurement.

As per administrative approval granted by HEC on 20.02.2010 for “Establishment of sub-campus of LCWU Jhang”, the provision for civil works was Rs. 8,045,000. Further as per enhancement of agreement vide letter No.PD/LCWU/5313 dated 06.06.2012, the agreement cost was Rs. 8,000,000.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that total expenditure of Rs. 221,751,021 had been incurred/paid against agreement cost of Rs. 205,139,704 without enhancement of agreement. In another work, contract was enhanced to Rs. 8,000,000 on 06.06.2012 but the value of work done up to 6th & Final bill was Rs. 8,332,695 without approval of HEC and enhancement of agreement. The payment of Rs. 8,332,695 to the contractor was 59.48% above the original amount of agreement i.e. Rs. 5,225,000. However, the permissible limit was 15% as per Public Procurement Rules 2004 i.e., Rs 6,008,750 (Rs 5,225,000 x 15%). In this way irregular payment of Rs 2,323,945 (Rs 8,332,695-Rs. 6,008,750) was made to the contractor.

A contract was awarded on cost of Rs. 92,066,340 on 17.01.2018 with a completion period of 12 months i.e., 16.01.2019. It was observed that the work was still in progress up to May 2021 and payment of Rs 117,510,891 had been made to the contractor up to 11th & running bill paid in April 2021. In this way an excess amount of Rs. 25,444,551 (Rs 117,510,891-Rs 92,066,340) was paid to the contractor without enhancement of contract agreement.

It was observed that the consultant had been paid an amount of Rs 11.259 million vide Consultant bill No. 20 on account of consultancy fee paid in February, 2021. In this way payment of Rs 2,878,000 (Rs 11,259,000 – Rs 8,381,000) was made to consultant without enhancement of agreement. Violation of contractual obligation resulted in

irregular payment without enhancement of contract agreement for Rs 30,978,532. Following is the detail:

Sr. No.	Description	Amount (Rs.)
1	Overpayment above provision of PC-I and enhanced agreement	332,036
2	Irregular payment due to enhancement of contract agreement beyond permissible limit	2,323,945
3	Irregular payment without enhancement of agreement	25,444,551
4	Irregular payment without enhancement of agreement	2,878,000
<b>Total</b>		<b>30,978,532</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 126, 127 & 158 (Sr. No. 1, 2 & 3) were kept pending for regularization and para 317 (Sr. No. 4) was kept pending for verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para-126, 127, 158 & 317)*

#### **4.5.6 Irregular payment of non-BOQ additional items-Rs. 40.010 million**

According to Finance Department letter No.RO (TECH) FD-1-3/83-VI dated 29.03.2005, cost, scope and specification cannot be changed without prior approval of the competent authority that accorded the PC-I & TSE. As per rule 7.16 of DFR, payments for all work done and for all supplies are made on the basis of measurements recorded in measurement books. Also, as per rule 7.28 and 7.29 of DFR Vol-I, before signing the bill, the authorized officer should compare the quantities in the bill with

those recorded in measurement book and see that all the rates were correctly entered and that calculation were checked arithmetically to be correct.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed, measured and paid non-BOQ additional items amounting to Rs. 40,009,920 without provision in PC-I/TSE and enhancement of agreement. Neither the PC-I/TSE were got revised nor any written prior approval of competent authority was obtained before execution of these items. Following is the detail:

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Irregular payment of non-BOQ additional items	18,233,269
2	Irregular payment on account of additional / extra items	1,608,645
3	Overpayment to the contractor due to allowing additional items	1,152,486
4	Irregular payment of non-BOQ additional items	19,015,520
<b>Total</b>		<b>40,009,920</b>

Violation of Finance Department's instructions and DFR resulted in irregular payment of Rs. 40,009,920.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 13 & 19 (Sr. No. 1 & 2) were kept pending for revision of Pc-I and administrative approval. The para 22 (Sr. No. 3) was kept pending for recovery and para 160 (Sr. No. 4) was kept pending for regularization from Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

(AIR 2010-20 Special Audit LCWU-Para-13, 19, 22 & 160)

#### **4.5.7 Overpayment made to contractors in lieu of price variation- Rs. 36.996 million**

As per Finance Department, Government of the Punjab Notification No. RO (TECH)/F.D. 1-2/83-VI (P) dated 18.05.2007 price variation should be met out of contingencies of approved scheme/technical sanctioned estimate. In case of excess over and above contingent provision, revised technical sanction and enhancement of agreement should be obtained from competent authority before releasing the payment of price variation to the contractor.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got approved the TS estimate of the different works without provision of contingency. It was observed that payment was made to contractors on account of price variation amounting to Rs. 36,995,959 without provision of contingency in the technical sanctioned estimate in violation of criteria *ibid.*

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Overpayment of price variation without enhancement of contract agreement	8,239,982
2	Overpayment on account of price variation without provision of contingencies in PC-I	13,388,688
3	Overpayment on account of price variation without provision of contingencies in PC-I	1,491,238
4	Overpayment on account of price variation without provision of contingencies in PC-I	1,371,653
5	Overpayment of price variation without provision of contingencies in PC-I	6,778,767
6	Overpayment of price variation without provision of contingencies in PC-I	5,725,631
<b>Total</b>		<b>36,995,959</b>

Violation of Finance Department's instruction resulted in overpayment of price variation for Rs. 36,995,959.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 07, 16, 128 & 173 (Sr. No. 1, 2, 3 & 6) were kept pending for revision of PC-I. The para 144 (Sr. No. 4) was kept pending for verification of revised estimates. The para 162 (Sr. No. 5) was kept pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 07, 16, 128, 144, 162 & 173)*

#### **4.5.8 Loss by non-obtaining performance security from contractors- Rs. 33.250 million**

As per clause 7 of contract agreement, the contractor shall within 15 days of the receipt of notification of the acceptance of his tender furnish bank guarantee in form of performance security from the bank of Punjab or any schedule bank.

As per general condition No.26 (A) of the agreement read with Finance Department's letter No.RD (Tech)FD-1-2/83/VI(P) dated 24.01.2006, if contractor quotes his rates 5% or more below the estimated rates, additional performance security at the percentage equivalent to the percentage on which tender is accepted shall be obtained from the contractor within 15 days of the receipt of the acceptance.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that contractors were required to submit performance securities @ 5% on the contract costs amounting to Rs. 33,250,211. The contractor was required to submit performance security @ 5% amounting to Rs 11,087,551 of



contract amount within 15 days of receipt of acceptance letter. Work was awarded to contractor M/s IBM Construction Company at a contract cost of Rs. 92,066,340 on 17.01.2018 with a completion period of 12 months. The contractor quoted rates 7.93% below the TS estimate cost of Rs. 100 million. As per Finance Department instructions additional performance security was required to be obtained from contractor to the extent of %age quoted below by him which was not done. Department got the additional performance security issued by the Jubilee General Insurance Company, for Rs. 14.229 million with the validity w.e.f. dated 08.11.2017 to 30.05.2020 which was expired dated as on 31.05.2020. Despite lapse of 10 months' period since expiry of performance bond, the contractor got payments without any risk coverage in the shape of additional performance security.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Undue financial benefit to contractor due to non-obtaining of performance security on "Construction of Academic Block for Humanities & Social Sciences at LCWU, Lahore"	11,087,551
2	Undue financial benefit due to non-obtaining of additional performance security on "Construction of Student Service Center at LCWU, Lahore"	7,933,660
3	Undue benefit to the contractor due to non-revalidation of additional performance security on Construction of Boundary Wall back side of Virtual University in sub-campus KSK at LCWU Lahore	14,229,000
<b>Total</b>		<b>33,250,211</b>

Violation of contractual obligation resulted in undue financial benefit to contractor for Rs 33,250,211.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 4<sup>th</sup> & 11<sup>th</sup> August 2022 the para 01(Sr. No. 1) was kept pending for regularization. The para 157 (Sr. No. 2) was kept pending

for production of bank guarantee as per terms & conditions of the agreement. The para 322 at (Sr. No. 3) was kept pending for detailed verification.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 01, 157 & 322)*

#### **4.5.9 Overpayment due to approval of rate analysis at higher rates- Rs 22.083 million**

According to FD's letter No.RO(Tech)FD-18-23/2004, dated 21.09.2004, rate analyses for the non-standardized items shall be prepared by the Executive Engineer/Project Director, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer/Project Director on the basis of input rate of relevant quarter and template placed at website of FD. Also, as per para-V of same, the approved rate analyses are required to be sent to Technical Wing of FD for vetting and standardization.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed different non-standardized items and paid at higher rates in the rate analysis in violation of above said FD instructions regarding item "providing and fixing fair face special brick cladding 9"x4.5"x3" including water repellent coat on exterior surface. Similarly, there were other such over stated estimation approvals for non-scheduled items in the case of 22 instances. Violation of Finance Department's instructions

resulted in overpayment due to approval of rate analysis at higher rate for different items valuing to Rs. 22,083,067 (Annex-XI)

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. The matter was discussed in DAC meeting held on 4<sup>th</sup> & 11<sup>th</sup> August, 2022. The paras 03, 06, 14, 24, 25, 125, 130, 131, 141, 152, 155, 167, 171, 172, 334, 335, 341, 342, 365, 366 & 367 (Sr. No. 1 to 14 & 17 to 23) were kept pending with direction to make recovery as per template of Finance Department. The paras 178 & 179 (Sr. No. 15 & 16) were kept pending for clarification from Technical Wing of Finance Department.

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

The matter was also reported to the PAO. The matter at Sr. No.1 of the table of this para was discussed in DAC dated: 04.08.2022 vide Sr. No. 3 of the minutes and the Committee kept the para pending for making actual recovery after preparation of rate analysis according to FD template.

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 3, 9, 14, 24, 25, 125, 130, 131, 141, 152, 155, 167, 171, 172, 178, 179, 334, 335, 341, 342, 365, 366 & 367)*

#### **4.5.10 Non-execution of balance work at risk & cost of defaulting contractor-Rs. 20.751 million**

According to clause 60 and 61 on the contract agreement if contractor has not fulfilled contracted delegation and not completed his work his contract should be rescinded and full security available should be forfeited and balance work should be got done at risk and cost of the contractor.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director awarded works to contractors but the contractor failed to complete the work within stipulated time period. Further, scrutiny of record has revealed that as per site visit of work only 25 to 30 % work was physically executed at site. In this regard, it was pointed out that University management did not take any action under clause 60 & clause 61 of contract agreement. Neither the contract of defaulting contractor was rescinded nor the balance work was got executed at risk & Cost of original defaulting contractor.

Weak supervisory and financial controls resulted in non-execution of balance work of Rs 20,751,000 at risk & cost of original contractor.

Sr. No.	Description	Amount (Rs.)
1	Non-execution of balance work at risk & cost of defaulting contractor	12,868,000
2	Non-execution of balance work at risk & cost of defaulting contractor	7,883,000
<b>Total</b>		<b>20,751,000</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the para 336 (Sr. No. 1) was kept pending with the direction to produce cost statement, completion certificate and final bill and make recovery from the contractor. The para 339 (Sr. No. 2) was kept pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 336 & 339)*

#### **4.5.11 Irregular payment made to contractor due to below specification RCC work-Rs 20.033 million**

As per clause 5, para 5.2 of Consultancy Services agreement for Planning, Design and Resident Supervision of the project “Construction of Academic Block for Humanities & Social Sciences at LCWU, Lahore” the consultant shall ensure the quality and standard of the work warranting structural stability including integrity of all other services rendered by him. In case of any losses or damages accrued to the client as a result of proven fault(s), error(s) or omissions, the liability of the consultant shall not exceed the total remuneration of the consultant under this agreement.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed the items of RCC works. As per compression test reports average compressive strength of RCC raft foundation 1:1.5:3 was 2660 PSI against required strength of 4000 PSI, RCC columns 1:1.5:3 was 3750 PSI against 4000 PSI and for RCC columns 1:1:2 was 5600 PSI against 6000 PSI respectively. It was observed that consultant certified/verified the below specification work and Project Director recommended it for payment. In this way irregular payment of below specification RCC work was made to contractor.

Weak financial and supervisory control resulted in irregular payment due to below specification RCC work amounting Rs 20,032,623.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Irregular payment due to below specification RCC work	18,906,723
2	Non-imposition of penalty due to execution of below specification RCC work	1,125,900
<b>Total</b>		<b>20,032,623</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the paras 314 & 318 (Sr. No. 1 & 2) were kept pending for detailed verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 314 & 318)*

#### **4.5.12 Loss due to execution of below specification works by using below standard bricks-Rs 16.469 million**

As per Section 801 read with Section 1041-8 of Standard Specifications for Road & Bridge Construction 1971 and according to Finance Department's Material rates of item No.07.001, standard size of bricks is 9" x 4-1/2" x 3" and their crushing strength is 2000 PSI. As per remarks column in MRS chapter (BRICK WORK) the rate shall be reduced 7 % and 14 % if the 2nd and 3rd class bricks used.

As per Clause-28 of Contract Agreement, all material and workmanship shall be of the respective kind described in the contract and in accordance with the instructions of the Engineer-in-charge and shall be subjected from time to time to such tests as the Engineer-in-charge may direct. Further, as per remarks against item No. 3, 4 & 5 under chapter-7 brick work of MRS the composite rate is to be reduced by 7% and 14% if 2<sup>nd</sup> or 3<sup>rd</sup> class bricks are used.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director got the item of Pacca brick works executed by using bricks of 8.8" x 4.4" x 3" size as per lab test reports. But the authority made payment with the wall thickness as quoted above during measurements. The structure was not built up as per standard

specification/estimate, therefore, work executed was below the specification. Further, as per lab test report the rate of 7% was to be reduced but the department did not reduce the rate which resulted in overpayment to contractor.

Violation of specifications resulted in execution of below specification work and loss of Rs 16,469,346.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the committee kept the para pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 169)*

#### **4.5.13 Irregular award of work-Rs 16.558 million**

As per rule 12 (2) and 13 of Punjab Procurement Regulatory Authority's (PPRA) Rules 2009, "all procurement opportunities over two million rupees would be advertised on the PPRA's website as well as in the other print media or newspapers having wide circulation and under no circumstances, the response time would be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement".

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director got opened the tender after 12 days and 06 days of publishing of the tender notice in contravention to the rule *ibid*.

Weak supervisory and financial control resulted in irregular award of work Rs. 16,558,000.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 330 & 333 (Sr. No. 1 & 2) were kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 330 & 333)*

#### **4.5.14 Overpayment due to allowing 20% contractor's overhead & profit on estimates inclusive of GST-Rs 15.035 million**

As per Finance Department Govt. of the Punjab letter No. RO(Tech)FD-18-29/2006 dated 03.03.2005, plant, machinery and other items like generator, turbines, lifts, electric motors, electrical and electronics item are required to be procured / purchased as per procedure prescribed in Purchase Manual instead of through contractors, so that 20% contractor profit and overheads in its price could be saved. Also, as per clarification issued by Finance Department dated 05.10.2018 that 20% is not admissible on LED lights and supply items.

According to instruction of Finance Department Government of Punjab letter No. FD-18-29/2006 dated 08.08.2005, Plant and Machinery like Generator, Air Conditioner, Electric items and Turbine Transformers/ Panels etc. are required to be purchased as per procedure prescribed in the Purchase Manual instead of through contractor by allowing 20% contractor profit and overhead. Further, according to FD's Notification No. RO(TECH)FD.18-29/2004 dated 30.03.2006, 5% contractor's



profit/overhead would be allowed on C&F price of the manufacturer for lifts and HVAC system.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got approved the TS estimate with a provision of different non-standardized items. Quotations provided by the contractor showed that 17% GST was included in the cost of machinery & equipment. In violation of Finance Department's instruction payments for non-standardized items was made by allowing 20% contractor's overhead & profit in rate analysis instead of procurement directly from manufactures which resulted in overpayment of Rs. 15,035,499 (the detail is given in Annexure-XII).

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 06, 08, 129, 132, 163, 168, 175, 328, 331, 337, 338, 343 & 345 (Sr. No. 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 & 15) were kept pending with the direction to make actual recovery after calculation of 12.5% service charges and income tax without GST according to the template of Finance Department. The paras 18 & 344 (Sr. No. 3 & 14) were kept pending with the direction to produce rate analysis and quotation to audit for verification.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 6, 8, 18, 129, 132, 163, 168, 175, 328, 331, 337, 338, 343, 344 & 345)*

#### **4.5.15 Irregular payment of price variation without mentioning date while recording record entry-Rs. 15.019 million**

As per instructions for writing/posting the measurement book, detail measurements should be recorded by the Executive Engineer, Assistant Executive or Assistant Engineers or by Executive Subordinates in charge of works to whom Measurement books have been supplied for the purpose. Each set of Measurements should commence with entries stating

- 1 Full name of work as given in estimate
- 2 Situation of work, exact/reality
- 3 Name of contractor
- 4 Number and date of agreement in word order
- 5 Date of commencement of work
- 6 Date of actual completion of work and
- 7 Date of measurement

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore made payment of price variation amounting to Rs 15,018,749 to contractor up to 11<sup>th</sup> & running bill. Detail scrutiny of record regarding price variation revealed that record measurements were made in the MB without mentioning date of commencement of work, date of completion and date of measurement. Moreover, date of commencement of work has also not been mentioned in the IPCs 01 to 11. Rather, the consultant recorded the measurements in the Measurement Book after submission of IPCs by contractor to the Project Director for payment. Afterwards, Resident Engineer, Senior Assistant Engineer and Sub Engineer signed at the end of abstract of measurements. Whereas, as a practice contractor submits check request to consultant after execution of work, the consultant records the measurements and then Sub Engineer records measurements in the

Measurement Book. Check requests made by contractor to consultant were not produced to Audit for scrutiny. Audit was of the view that sub-Engineer should have recorded the measurements in the Measurement Book instead of the consultant. Hence, payment of price variation in violation of criteria ibid stands irregular and undue financial benefit to contractor. The detail is as under:

Sr. No.	Name of Work	Amount (Rs.)
1	Construction of Student Service Center at LCWU, Lahore, 12 <sup>th</sup> & R bill	6,778,767
2	Construction of Academic Block for Humanities & Social Sciences at LCWU, Lahore, 16 <sup>th</sup> & Final bill	8,239,982
<b>Total</b>		<b>15,018,749</b>

Audit was of the view that violation of instructions resulted in irregular payment of price variation without mentioning date while recording entry.

The matter was reported to the university management in June, 2021 but the management did not offer any reply.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 315 & 316 (Sr.No. 1 & 2) were kept pending for verification of record.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 315 & 316)*

#### **4.5.16 Overpayment due to non-recovery of imbalance rates- Rs 10.678 million**

As per clause 47-A of contract agreement, if a contractor quotes such disproportionate rates in his tender which deviate from the rates provided in the technical sanction estimate, payment for the items whose

rates were higher would be made at the rates depicted in technical sanction estimate. On the execution of such items, the balance payment would be withheld till the completion of the work of items for which low rates were quoted.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore awarded different works to contractors at different percentages below the estimated cost. The bid price quoted by contractors was below the schedule items and below the non-schedule items. The contractors were overall below the Engineer's Estimate. It was observed from the final bills that payment of schedule items and non-schedule items were below and contractor neither retained the rates below the TS Estimates during the running payments nor was the agreed percentage maintained at the finalization of the contracts. In this way rates below the TS estimates were neither retained during running payments nor were the agreed percentage maintained at the finalization of the contract.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Overpayment due to non-recovery of imbalance rates	1,964,817
2	Overpayment due to non-recovery of imbalance rates	8,712,812
<b>Total</b>		<b>10,677,629</b>

Violation of contractual obligations resulted in overpayment of Rs 10,677,629.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022 the paras 12 & 321 (Sr.No.1&2) were kept pending for making recovery and also directed to submit the final Financial statement to the audit.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 12 & 321)*

#### **4.5.17 Irregular expenditure due to non-preparation of analysis of Rate-Rs. 5.857 million**

According to the instructions issued by the Finance Department vide No. RO(Tech)FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rates of relevant quarter placed at website of Finance Department. Also, as per para-V of same, the approved rate analyses are required to be sent to Technical Wing of FD for vetting and standardization.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director it has been revealed that some items of works were measured and paid without preparation and approval of analysis of rates by the competent authority which resulted in irregular expenditure of Rs 5,856,515 as in the absence of analysis of rate correctness of rates could not be evaluated.

Violation of Finance department's instruction resulted in irregular payment of Rs. 5,856,515.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Irregular expenditure due to non-preparation of rate analysis	2,639,370
2	Irregular expenditure due to non-preparation of rate analysis	3,217,145
<b>Total</b>		<b>5,856,515</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the para 332 (Sr. No. 1) was kept pending for re-verification of record and the para 368 (Sr. No. 2) was kept pending to make recovery as per template of Finance Department.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 332 & 368)*

#### **4.5.18 Irregular payment due to non-obtaining of JMF-Rs. 5.375 million**

As per condition No. 6 of Finance Department Notification No. RO(TECH) FD2-3/2004 dated 2nd August 2004, rate for item of carpeting shall be fixed by the Chief Engineers on the basis of different percentage of bitumen i.e., 3% to 6%, however, payment will be made to contractor as per Job Mix Formula (JMF) or actual bitumen used in the work.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director executed the above work to the contractor M/s IBM construction for Rs. 94.865 million on 15.01.2018 with completion period of 12 months i.e., up to 14.01.2019. It has been revealed that the item of work "Providing & Laying plant premix bituminous carpet, compaction and finishing to required grade camber with 4.5% ratio of bitumen etc. 2" thick layer has been paid for 86446 sft @ Rs. 6,217% sft. A further probe into the matter has revealed that the said item has been got executed without approval/recommendation of laboratory JMF which was

mandatory for making execution/payment of this item. Hence, the payment without JMF is held irregular and violation of Finance Department instruction.

Violation of Finance Department instruction resulted in irregular payment of Rs 5.375 million.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the Committee kept the para pending for verification of record vide Sr. No. 44 of the DAC minutes.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 140)*

#### **4.5.19 Overpayment due to allowing of higher percentage-Rs 4.708 million**

As per Finance Department Government of the Punjab clarification issued vide No. RO(Tech)FD 1-2/83-VI, dated. 29-03-2005, the final cost of tender/payment shall be the same percentage above / below as was at the time of approval of tenders.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director awarded the work "External Development (Construction of roads, Water Supply & Sewerage) at LCWU Jhang, Campus" to contractor at 15.30% below the estimated cost. The bid price quoted by

contractor was 10.266% below the schedule items and 16.33% below the non-schedule items. The contractor was overall 15.30% below the Engineer's Estimate. It was observed from the 9th running bill that payment of contractor remained overall 11.51% below. In this way rates below the TS estimates were neither retained during running payments nor were the agreed percentage maintained at the finalization of the contract.

Percentage maintained	= 11.51% (Rs 120,377,851–106,668,076 = 13,866,489x100/120,377,851)
Percentage to be maintained	= 15.30%
Payment to be made	= 15.30% of Rs 120,377,851 = Rs 101,960,039
Payment made	= Rs 106,668,076
Overpayment	= Rs 106,668,076 – Rs 101,960,039 = Rs 4,708,037

Violation of contractual obligations resulted in overpayment of Rs 4,708,037.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the Committee kept the para pending for preparing financial statement and making actual recovery in the matter vide Sr. No. 39 of the DAC minutes.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 135)*



#### **4.5.20 Overpayment made due to non-reduction of rate for use of local sand-Rs 3.545 million**

As per remarks column Chapter 6 of MRS against item No. 6, the composite rate of RCC 1:2:4 shall be reduced by Rs. 5.50 per cft & Rs. 12 per cft respectively if Chenab or local sand is used.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore executed work on “Reinforcement Cement Concrete” by using harrow sand while there was no documentary evidence for procurement of harrow sand. Violation of MRS provision resulted in overpayment for Rs 3,545,283 @ Rs. 12 per cft.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Overpayment due to non-reduction of rate for use of local sand	1,595,474
2	Overpayment due to non-reduction of rate for use of local sand	749,363
3	Overpayment due to non-reduction of rate for use of local sand	1,200,446
<b>Total</b>		<b>3,545,283</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the paras 153, 154 & 164 (Sr. No. 1, 2 & 3) were kept pending for recovery.

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

Audit recommends implementation of DAC’s directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Paras 153, 154 & 164)*

**4.5.21 Loss incurred due to unauthorized disposal and non-auction of available earth-Rs. 3.295 million**

As per para 9 (i) of Chapter 18.1 of specification for execution of work 1967, all demolished material will be the property of Govt. and shall either be disposed off or cost of dismantled material would be recovered from the contractor. Further, as per rule 2.33 of PFR, Vol-I, every government servant is responsible for the loss caused due to fraud or negligence on his part and that he will be personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to loss by his own action or negligence.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed the item of work “Excavation in foundation, bridges and other structures, including dag-belling, dressing, refilling around structure with excavated earth, watering and ramming lead up to one chain (30 m) and lift up to 5 ft.(1.5 m) in ordinary soil up to 20 ft depth” and paid for a quantity of 305133 cft. Transportation of earth along with debris was allowed @ Rs 6,238 %o cft with a lead of 8 mile for a quantity of 293,236 cft amounting to Rs 1,829,206. Audit was of the view that surplus earth was required to be taken on material at site register for open auction and its cost was required to be recovered from contractor @ Rs 5.15 per cft. Detail is as under:

Description	Quantity	Unit	Rate (Rs.)	Amount (Rs.)
Transportation of earth all types when the total distance including the lead covered in the item of work, is more than 1000 ft. (300 m) lead approved 8.00 Mile.	293,236	% Cft	6,238	1,829,206
Auction/Credit of Material	293,236	Per Cft	5	1,466,180
<b>Total</b>				<b>3,295,386</b>

Financial loss of Rs. 3,295,386 incurred owing to non-observance of rules.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the Committee kept the para pending for a detail verification vide Sr. No. 10 of the DAC minutes.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 10)*

#### **4.5.22 Overpayment due to less utilization of available earth-Rs. 3.158 million**

As per estimated provision and fundamental procedure, 2/3 earth, received from excavation in foundation of building, bridges and other structure etc. complete, may be re-used/adjusted/deducted from earth obtained/brought from outside at costly rate with lead.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed items of works "Earthwork excavation from foundation of building bridges and structure complete in all respect" and paid for quantity as per estimated provision, 2/3rd quantity of earth was required to be utilized which was not utilized, but department brought earth from outside at different rates with different leads instead of utilization of available which resulted in overpayment.

Supervisory and financial control resulted overpayment of Rs 3,157,502.

Sr. No.	Description	Amount (Rs.)
1	Overpayment due to less utilization of available earth	773,438
2	Overpayment due to less utilization of available earth	441,883
3	Overpayment due to non-utilization of available earth	1,424,265
4	Overpayment due to non-utilization of available earth	329,721
5	Overpayment due to non-utilization of available earth	188,195
<b>Total</b>		<b>3,157,502</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the paras 17, 142 & 170 (Sr.No.1, 2 & 4) were kept pending for recovery. The para 156 (Sr.No.3) was kept pending for justification or recovery. The para 376 (Sr.No.5) was kept pending for verification of detailed measurements showing the adjustment of surplus earth.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 17, 142, 156, 170 & 376)*

#### **4.5.23 Irregular payment beyond permissible limit-Rs. 11.635 million**

As per rule No. 59-c(iv) of Punjab Procurement Regulatory Authority (PPRA) Rules 2014, "repeat orders should not exceed more than fifteen percent (15%) of original procurement".

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore awarded

the work “Construction of Student Service Center at LCWU, Lahore” to M/s IBM Construction Company at a contract cost of Rs. 92,066,340 on 17.01.2018 with a completion period of 12 months i.e., 16.01.2019. The work was still in progress up till May 2021 and payment of Rs. 117,510,891 had been made to contractor up till 11th & running bill paid in April 2021. The contractor submitted 12th running bill to Project Director for payment on 31.03.2021 wherein value of work done was Rs. 133,118,119 which was 44.59% above the original amount of agreement. Whereas, the permissible limit was 15% as per PPRA rules 2014 i.e., Rs. 13,809,951 (Rs. 92,066,340 x 15%). In this way irregular payment of Rs. 11,634,600 (Rs.117,510,891 – Rs.105,876,291) was made to contractor up to 11<sup>th</sup> running bill in violation of criteria *ibid*.

Violation of PPRA Rules 2014 resulted in irregular payment of Rs 11,634,600.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the PAO. Neither any reply was received nor it was discussed in the DAC meetings convened on the special audit.

Audit recommends that irregularity may be got condoned from the competent authority.

*(AIR 2010-20 Special Audit LCWU-Para 159)*

#### **4.5.24 Undue benefit to the contractor due to allowing higher rate on account of secured advance-Rs. 1.646 million**

As per Clause No.45 of contract agreement, a contractor whose contract is for finished works can be granted a secured advance on the security of material of imperishable nature brought by him at site of the work @ 75% of material cost.

As per clause 7 of indenture bond for the secured advances (Form DFR (PW) 28 read with clause 45 of contract agreement, and as per para No. 2.98 of Building and Roads Code, the recovery of advance should be made within three months from the date of issuance or immediately in case of default by the contractor along with interest @ 12% per annum from the date of payment to the date of recovery. The material would be the property of government and contractor would be responsible for any loss to the material. The recovery of the material would be made within 3 months.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director granted secured advance by assessing higher value (cost) instead of admissible material cost as per MRS/P.V/Input rate. Project Director also did not recover secured advance and interest thereon until the approval of final bill in another case.

Violation of contractual obligations resulted in financial loss of Rs. 1,645,833.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Undue benefit to the contractor due to allowing higher rate on account of secure advance	1,259,391
2	Non-recovery of secured advance from contractor	386,442
<b>Total</b>		<b>1,645,833</b>

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the paras 137 & 166 (Sr.No.1 & 2) were kept pending for recovery.

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

Audit recommends implementation of DAC's directives/instructions.

(AIR 2010-20 Special Audit LCWU-Paras 137 & 166)

#### **4.5.25 Overpayment to the contractor due to adoption of longer route amounting-Rs. 0.904 million**

As per condition No. 5 of the Finance Department letter No. RO (Tech) F.D 2-3/2004, dated 02.08.2004, the material of base, sub-base, CR masonry, stone boulders and stone pitching shall be obtained from nearest Quarry and shortest route shall be used / adopted for carriage.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed "Carriage of Base Course of Crushed Stone" and paid the different items for different quantities by allowing excess lead from quarry to site of work. In this way excess rates were paid due to adopting longer route. Overpayment made to contractor by adopting longer route.

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	Overpayment to the contractor due to adoption of longer route	380,769
2	Overpayment to the contractor due to adoption of longer route	523,326
<b>Total</b>		<b>904,095</b>

Weak technical and financial controls resulted in overpayment of Rs 1,466,989.

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, paras 21 & 136 (Sr.No.1 & 2) were kept pending for actual recovery after verification of lead by Highway Department.

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

Audit recommends implementation of DAC's directives/instructions.

(AIR 2010-20 Special Audit LCWU-Paras 21 & 136)

**4.5.26 Loss due to execution of item without provision in the work order/TS estimate-Rs 679,706**

According to FD's letter No.RO(Tech)FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer/Project Director, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer/Project Director on the basis of input rate of relevant quarter and template placed at website of FD. Also, as per para V of same, the approved rate analysis are required to be sent to Technical Wing of FD for vetting and standardization.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore got executed a non-standardized item "Brick on edge with fair face 9"x4.5"x3"" without approval/provision in the work order/TS estimate and paid for a quantity of 10845.79 sft @ Rs. 170 per sft up to 16th & final bill sanctioned by the Vice Chancellor but yet to be paid. The rate analysis of the item was prepared @ 170 per sft by taking 3 No. Mason skilled, 3 No. Coolie and cost of scaffolding. The correct rate with 2.25 No. Mason skilled, 2.25 No. Coolie, excluding cost of scaffolding and water repellent less 10.53% below premium of Rs. 12.67 per sft comes to Rs. 107.33 per sft. In this way excess rate of Rs. 62.67 per sft (Rs. 170 – Rs. 107.33) was got approved and paid accordingly.

Name of Item	Quantity	Rate Paid (Rs.)	Rate to be Paid (Rs.)	Difference (Rs.)	Overpayment (Rs.)
Brick on edge with fair face 9"x4.5"x3"	10845.79 sft	170 per sft	107.33 per sft	62.67 per sft	679,706



Loss of Rs. 679,706 was incurred due to violation of Finance Department's instructions which prescribes vetting of rates and standardization from Technical Wing of FD.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the Committee kept the para pending for making actual recovery after preparation of rate analysis according to FD template vide Sr. No. 05 of the DAC minutes.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 05)*

#### **4.5.27 Non-imposition of penalty due to late submission of working drawings-Rs. 400,000**

As per clause 5, para 5.2 of Consultancy Services agreement for Planning, Design and Resident Supervision of the project "Construction of Student Service Center at LCWU, Lahore" the consultant shall ensure the quality and standard of the work warranting structural stability including integrity of all other services rendered by him. In case of any losses or damages accrued to the client as a result of proven fault(s), error(s) or omissions, the liability of the consultant shall not exceed the total remuneration of the consultant under this agreement.

During Special Audit on the accounts of Lahore College for Women University, Lahore for the period 2010-20, it was observed that Project Director, Lahore College for Women University, Lahore awarded the Consultancy Services Planning, Design and Resident Construction Supervision of the project "Construction of Student Service Center at LCWU, Lahore" to M/s Nayyar Ali Dada & Associates on 25.05.2015 at a contract cost of Rs 4.000 million (contract of contractor). Despite the lapse

of 2 months since award of work to contractor, the consultant failed to submit working/construction drawings which resulted into late commencement of work. Due to which client had to pay difference of price variation. The management did not impose penalty on consultant for late submission of working drawings.

Violation of contractual obligations resulted in non-imposition of penalty due to late submission of working drawings for Rs. 400,000 (Rs. 4,000,000 x 10%).

The matter was reported to the university management in June, 2021 but no reply was received.

The matter was also reported to the administrative department. In DAC meeting held on 04<sup>th</sup> & 11<sup>th</sup> August 2022, the Committee kept the para pending with direction that the concerned contractor may be penalized and recovery of penalty may be made in the matter vide Sr. No. 08 of the DAC minutes.

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

Audit recommends implementation of DAC's directives/instructions.

*(AIR 2010-20 Special Audit LCWU-Para 319)*

## 5. OVERALL ASSESSMENT

- 5.1 *Relevance:*** Lahore College for Women University, Lahore has a vision for improving quality of higher education through faculty development and facilitating LCWU graduates to enter the workforce through career counseling, internships and job placement.
- 5.2 *Economy:*** Certain provisions prescribed under tendering procedures were not adhered. The purchases of materials and stores involved incurring of higher costs in certain detected cases. Liquidated damages on late supply of goods, recoveries on account of defaulted taxes were also not imposed. Thus, the economy was rated low.
- 5.3 *Efficiency:*** Many important sectors were neglected by the management and many key posts were filled on look after/ additional charge basis. Thus, the efficiency was rated low.
- 5.4 *Effectiveness:*** The University is a going concern successful achievement of objectives, targets and desired results are being achieved at a slow pace with suboptimal outcomes.
- 5.5 *Risk rating:*** Medium.



## **6. CONCLUSION**

During the special audit of the Lahore College for Women University, Lahore many systemic failures in internal control structure were identified. The issues pertaining to human resource management like irregularities in appointments, up-gradation, re-employment and irregular payment of various allowances were pointed out with a view to sensitize the management regarding the weaknesses in the existing control structure. The financial management system of the University was scrutinized and issues like mis-procurements, excess payments in civil works, excess payments for value of land, and non-imposition of penalty for non-execution and completion of works within stipulated time period were highlighted that indicated weaknesses in the internal control structure. The core issues highlighted warrant a prompt and pro-active approach on the part of the management to avert the weaknesses in the internal control environment that are hindering the financial and administrative discipline. The adherence to the recommendations of audit will improve the overall performance of the management.



## **7. ACKNOWLEDGEMENT**

We would like to express our special thanks to the management of LCWU. The completion of this special audit assignment couldn't have been possible without the assistance and cooperation of staff of LCWU.





## MFDAC

Sr. No.	Para No.	Subject	Amount (Rs.)
1	26	Misuse of authority by changing the cadre of Non-Teaching Contract Staff from HEC funded project to Teaching Faculty as Lecturer in BPS-17 on regular basis	-
2	35	Irregular posting of Resident Auditor (BS-18)/17 in Public/Government sector Universities and their affiliated colleges	-
3	36	Concealment of information about residencies and Non deduction of House Rent Allowance & Conveyance Allowance from the illegal occupants of residential quarters. Recovery thereof Rs. 281,777	281,777
4	37	Unauthorized expenditure of Rs.500,000 on Foreign Study Tour in violation to PC-I and Violation of agreement with Foreign University. Recovery on account of non-refund to LCWU amounting to Rs.250,000.	250,000
5	43	Non deduction of House rent and 5% maintenance charges – Rs 6.930 million	6,930,999
6	44	Overpaid salary to Vice Chancellor – Recovery of Rs. 1.812 million	1,812,312
7	45	Irregular payment of Ph. D Allowance to Vice Chancellor Recovery of Rs. 360,000	360,000
8	48	Irregular below criteria appointment of Dr. Ayesha Iqbal as Lecturer Computer Science on account of less/ irrelevant experience, non-evaluated research publications involving expenditure of Rs. 3.434 million	3,434,338
9	49	Irregular appointment of Asim Saeed Electrical Supervisor without having Punjab Domicile involving expenditure of Rs.1.654 million	1,654,467
10	50	Irregular below criteria appointment of Zainab Khan Lecturer in Economics without having Punjab Domicile involving expenditure of Rs.4.326 million	4,326,555
11	51	Irregular utilization of university funds on HEC aided projects	74,493,786
12	53	Irregular expenditure on appointment of Professor Emeritus – Rs 19,045,452	19,045,452
13	55	Irregularities in appointment of Care Taker / Estate Officer and promotion to Senior Estate Officer having less qualification and experience involving expenditure of Rs. 7.064 million	7,063,538
14	61	Irregular below criteria appointment of Dr. Abuzar Fahiem as Associate/ Professor on account of less/ irrelevant experience, non-evaluated research publications involving expenditure of Rs. 12.656 million	12,656,697
15	62	Irregular expenditure on appointment of staff without advertisement – Rs. 5.254 million	5,254,830
16	63	Irregular expenditure on appointment of Miss Naveera Pervez on educational qualification from Institution not recognized by HEC at the time of appointment – Rs 5.662 million	5,662,361
17	66	Irregular below criteria appointment of Dr. Shagufta Naz as Associate/ Professor of Biotechnology on account of less/ irrelevant experience, non-evaluated research publications involving expenditure of Rs. 15.756 million	15,756,381
18	70	Irregular appointments of non-teaching staff on account of being overage at the time of appointment in violation to the eligibility criteria by HEC and LCWU – Rs.22.733 million	22,733,000
19	75	Non-acquisition of land 4k-16 Marla at front adjacent to Road-Rs. 1.380 million	1,380,000
20	76	Irregular expenditure incurred due to unauthorized award of look	5,825,019

Sr. No.	Para No.	Subject	Amount (Rs.)
		after/additional charge for the post of treasurer by the Vice Chancellor – Rs 5,825.019 million	
21	77	Loss in auction of Guava Orchard for Rs.13.158 million- Recovery of advance tax on auction money amounting to Rs. 68,400	13,158,000
22	94	Non-compliance of HED instructions on control mechanism to ensure appointments through advertisement in widely circulated newspapers etc.	
23	111	Loss to university due to negligence of management –Rs.677,898	677,898
24	112	Loss to university due to late credit of profit on investments by banks – Rs.358,826	358,826
25	113	Loss to university due to investments at lower rate –Rs.213,948	213,948
26	115	Irregular auction of vending machines without healthy competition- Rs.398,250 Loss to government due to non-recovery of rent and advance tax -Rs.116,852	398,250
27	139	Excess payment due to allowing ramming of earth and compaction in addition to rehandling of earth back filling – Rs 100,164	100,164
28	145	Irregular below criteria appointment of Miss Rahat Ajmal, Assistant Professor Arabic	-
29	148	Recovery for Overpayments – Rs589,916	589,916
30	161	Non-deduction of Income Tax on cost of dismantled material – Rs 104,381	104,381
31	165	Overpayment due to non-deduction of shrinkage allowance - Rs 336,704	336,704
32	181	Recovery from bank due to late/less credit of profit on investments- Rs.391,340	391,340
33	202	Non initiating / finalization of disciplinary action against the absconder / absent faculty members	-
34	208	Irregular expenditure made on higher rates than rates mentioned in PC-1- loss of Rs 20,549,536	20,549,536
35	214	Additional charge allowance for certain posts in excess of 3 months	18,247,364
36	215	Irregular issuance of NOC for M. Phil / Ph.D. to the staff for admission in LCWU without any study leave.	-
37	216	Unjustified/irregular payment on Punjab Sales Tax out of University fund to Chairman PRA-Rs.1,697,528, recovery thereof	1,697,528
38	217	Irregular award of four advance increments on promotion of Deputy Treasurer to Additional Treasurer and Sub Engineer to Assistant Engineer – Recovery of Rs. 1.586 million	1,586,635
39	219	Penalty not imposed on Reporting of plagiarism in the Ph.D. thesis of Dr. Muhammad Afzal, Professor of Economics.	-
40	220	Unauthorized provision of remuneration to professors against POL-Rs. 2,381,655/-	2,381,655
41	225	Irrational expenditure on maintenance & up gradation of software for development of Library, student admission, examination, accounts and payroll system amounting to Rs. 6,202,236	6,202,236
42	232	Unjustified expenditure on Laptop distribution ceremony without advertisement on PPRa website Rs.2.439 million	2,439,101
43	233	Additional charge involving overpayment Dr. Intesar Ahmad, Dean, Faculty of Engineering and Technology / Chairperson of Electrical Engineering Department	102,000
44	237	Undue favor to the suppliers amounting to Rs. 7,408,648 in order to avoid calculation of late delivery charges	7,408,648
45	238	Non-recovery of LD Charges for late supply of equipment through LC's- Rs 111.613 million	111,613,271

Sr. No.	Para No.	Subject	Amount (Rs.)
46	239	Over charging in LC's amounting to Rs.205,569	205,569
47	243	Misappropriation/Overpayment of Rs. 2,388,156 in consumption of POL	2,388,156
48	244	Non recovery of outstanding dues from students	26,429,530
49	245	Deficit in budget Rs. 662.482 million	662,482,000
50	246	Non deposit of CDRs into Govt. treasury - Rs. 2,778,368/-.	2,778,368
51	249	TTS Assistant Professors were promoted as Associate Professors without completion of six-year probation period and without recommendation of independent international panel of experts selected by HEC.Rs.216000 of pay approximately	216,000
52	258	Fixed Assets Register not maintained	-
53	260	Unjustified advance to arrange Multidisciplinary workshop-Rs.872,000	872,000
54	262	Irregular appointment of Dr. Muhammad Afzal as Professor of Economics and reinstatement in violation of direction of Chancellor	9,611,508
55	263	Irregular below criteria appointment of Ms. Yasmeen Abid Maan Assistant Professor of Architecture involving expenditure of Rs.6,236,181.	6,236,181
56	264	Irregular sanction of expenditure beyond competence by the Treasurer LCWU amounting to Rs.6,777,995.	6,777,995
57	266	Irregular award of Scholarship to Lecturer Economics under HEC Programe for HRD under Project "Establishment of Sub Campus" involving expenditure of Rs5,039,666	5,039,666
58	268	Irregular printing of prospectus	11,528,824
59	269	Irregular printing of Gazette	1,777,788
60	271	Irregular award of scholarship for Ph.D - Rs41,914,412	41,914,412
61	276	Irregular payment of GST on exempted items	2,860,772
62	284	Misappropriation /overpayment of POL of Generators amounting to Rs. 1,604,480 Recovery thereof	1,604,480
63	285	Conceal of figures in the annual budget estimates – Rs. 9,113,996,682	9,113,996,682
64	286	Over consumption of pol expenditure made in covid period as compared to the previous years amounting to Rs. 3,17,000 Justification thereof	3,17,000
65	287	Irrational/Over Expenditure on repair of Vehicles More than 1,00,000 per year-	-
66	288	Overpayments/Likely Misappropriation repair of transport Rs. 98,080 /-	98,080
67	289	Doubtful/Fake payments of POL & repair of transport Rs. 1,416,247 /-	1,416,247
68	290	Irregular / Misclassified Expenditure Rs.970,133/-	970,133
69	291	Unauthorized use of vehicles amounting to Rs. 74.863 million	74,863,000
70	293	Non auction of used Mobil oil Rs.250,640	250,640
71	294	Non auction of unserviceable stock of Rs.150,000 (approximately)	150,000
72	295	Irregular procurement for the Generators Rs. 2,365,625/-	2,365,625
73	297	Irregular consumption of POL of Rs. 74.86 Million	74,860,000
74	298	Misappropriation /overpayment of POL amounting to Rs. 6,600,090 Recovery thereof	6,600,090
75	299	Consumption of 2434litters POL beyond prescribed ceiling costing Rs. 243,409 Recovery thereof	243,409
76	302	Irregular appointments of visiting faculty without advertisemnt and observing codal formalities	298,267,000
77	303	Irregular appointments of employees on daily wages basis without advertisement. Irregular expenditure on salaries Rs. 54.558 million	54,558,000

<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount (Rs.)</b>
78	304	Irregular appointments of employees on Ad-hoc basis without advertisement	-
79	307	Non auction of off road vehicles valuing Rs. 3,600,000 (Approx.)	3,600,000
80	309	Unauthorized increase in pension during the period of re-employment.	-
81	340	Non-recovery of cost of old bricks Rs. 88137	88,137
82	346	Irregular payment of scholarships to players during Covid-19 period - Rs 3,250,000	3,250,000
83	347	Irregular expenditure on purchase of sports material- Rs5.437 million	5,437,160
84	351	Description of Deviation: Misappropriation/Overpayment of RS. 2.601 Million in consumption of POL	2,601,000
85	352	Irregular appointment of Dr. Farzana Rasheed as Assistant / Associate Professor of Zoology without advertisement in contravention to TTS policy, non-evaluated research publications involving expenditure of Rs. 11,906,860	11,906,860
86	355	Irregular appointments of teaching staff with retrospective effect on their time barred applications.	-
87	356	Irregular fixing of irrelevant criteria for the Post of web Coordinator & Technical FM Radio Operator	-
88	358	Advance payment for purchase of furniture items, electronics items and home decor of VC's residence- Rs. 1.00 million	1,000,000
89	359	Irregular expenditure without consumption account – Rs.1,532,840	1,532,840
90	369	Irregular promotion as Associate Professor (TTS)-Rs. 26.115 million	26,115,000
91	371	Appointment of Assistant Professors in violation to Tenure Track Rules	-
92	374	Irregular appointment of Professor Electronics on contract without advertisement in LCWU	-
93	375	Poor performance of the Registrar, Treasurer and the Controller of Examinations.	-
94	379	Internal audit not carried out	-
95	381	Periodic physical verification not conducted	-
96	382	Telephone & Utilities Charges (i.e. Electricity, Sui Gas etc.) Registers not maintained	-
97	383	Improper Maintenance of Service Books	-
98	384	Non maintenance of record (i.e. Pool Register) of Official Residences as per prescribed Government instructions.	-

**Annexure-I (Para 4.1.2)**

<b>Sr. No.</b>	<b>Para No.</b>	<b>Name</b>	<b>Nature of observation</b>	<b>Amount Rs. in millions as pay &amp; allowances</b>
1	30	Dr. Humaira Majeed as Professor of Pharmacy	Appointed as Professor vide orders LCWU/531 dated 27-02-18. She had only 13 years teaching / research experience at the time of her application for appointment as Professor Pharmacology	3.770
2	33	Dr. Attiq-ur-Rehman as Associate Professor Environmental Sciences, Professor of City & Regional Planning	Appointed on TTS as Assistant Professor Environmental Sciences in April 2008 on the basic qualification of Ph.D. He was appointed as Associate Professor in BPS 20 on regular basis (on his application) dated 14-10-2011 having only about 7 years Teaching / Research Experience. He was appointed as Professor of City & Regional Planning BS 21 vide orders 609, 6-01-14. He had only 9 years and 4 months teaching / research experience at the time of submission of application in 8/2013. Selection Board vide its 42nd minutes of meeting illegally relaxed the HEC criterion and suggested that the candidate will produce two publications in International Journals having impact factor in next two years.	13.953
3	34	Dr. Intesar Ahmed Associate / Professor Electronics/Electrical Engineering	Appointed as Associate Professor Electronics/Electrical Engineering @Rs.148000 PM (Rs120000+7000x4 increments) vide orders 650 dated 15-06-2011. appointed as regular Professor in BS 21 vide orders 318, 25-09-13 without having requisite teaching / research qualification as he has only about 13 years teaching/ research experience in post graduate institutes.	14.943
4	56	Dr. Safia Anjum Lecturer, Associate Professor and Professor of Physics	She was appointed as Associate Professor (Physics) BS-20 vide orders dated 15-05-12 joined on 31-05-12 without having requisite teaching/research experience as she had only 4years - 7 months teaching/research experience of Physics against the minimum 10 years required. She was appointed as Professor (Physics) BS-21 vide orders 408 dated 13-02-20 joined on 19-02-20. She did not possess the requisite teaching/research experience as she had only 12 years teaching/research experience of Physics.	12.554
5	64	Dr. Farkhanda Manzoor as Associate/ Professor of Zoology	She had teaching / research experience of 10 years 3 months and 20 days at the time of submission / last date of the application for the post of Professor which was less than prescribed 15 years teaching / research experience for Professor. Her teaching experience of FSc and BSc classes was irregularly considered for appointments of	18.731

Sr. No.	Para No.	Name	Nature of observation	Amount Rs. in millions as pay & allowances
			the posts which is in violation of the HEC instructions on the subject that the universities may not violate the minimum eligibility criteria fixed by the HEC, it may further stringed it.	
6	123	Dr. Mujahida Butt Professor of Punjabi	She was appointed as Professor Punjabi vide letter 399 dated 13-02-20. Post was advertised 15-12-2017 and last date for submission of application was 27-12-2017. She had only 12 years 11 months and 12 days teaching / research application against the 15 years required teaching / research experience. As per notification issued vide No Reg/LCWU /279 dated 4-02-2019, regarding decisions of Syndicate taken in 70th meeting held on 21-01-2019, the syndicate endorsed the recommendations of the sub-committee of Syndicate and agreed with the previous decision of the Syndicate taken in its 67th & 68th meeting and suggested to re-advertise the post of Professor according to HEC criteria.	17.001
7	124	Asia Jabeen Assistant Professor of Architecture	appointed as Assistant Professor Architecture BS-19 on the basis of first professional degree ( 05 yeas minimum, first division) education vide letter No 2557 dated 13-10-2014. Her teaching experience as visiting Assistant Professor of teaching classes of DAE at TEVTA Railway road Lahore wef 20-01-2014 to 20-07-2014 was considered. Her experience certificates as professional experience was not verified by the management.	101.638
8	230	Dr. Hina Khan Assistant Professor of Punjabi	Adhoc appointment as AP without advertisement. Appointment was also in violation to HEC TTS policy as the incumbent was not eligible for appointment on TTS basis in the University/ institute from where she obtained her terminal degree for at least 03 years following her graduation	5.986
<b>Total</b>				<b>188.576</b>

**Annexure-II (Para 4.1.3)**

Sr. No.	Name	Department	Date of joining on Assistant Professor Adhoc	Total pay (Rs.)
1	Dr. Qadeer Anjum	Urdu	7/6/2016	5,063,537
2	Saima Nazeer	Mathematics	7/6/2016	4,921,879
3	Tahira Abdul Quddus	Islamic Studies	7/6/2016	5,063,537
4	Dr. Kiran Shahzadi	Botany	7/6/2016	5,063,537
5	Dr. Madeeha Riaz	Physics	7/6/2016	5,063,537
6	Naila Anjum	Urdu	26-08-2016	4,839,224
7	Dr. Salma Mahmood	Islamic Studies	2/11/2016	4,861,494
8	Sehrish Iftikhar	Mathematics	31-12-2016	4,510,379
9	Dr. Soniya Allah Rakha	Punjabi	8/5/2017	4,082,031
10	Shama Sadaf	Home Economics	7/9/2017	3,617,839
11	Hannan Mukhtar	Botany	12/9/2017	3,647,839
12	Riffat Siddique	Botany	12/9/2017	3,647,839
13	Dr. Faiza Kiran	Persian	14-09-2017	3,292,687
14	Salma Waseem	Physics	13-10-2017	3,653,893
15	Amina Tariq	Botany	1/11/2017	3,562,938
16	Dr. Saima Batool	Punjabi	27-12-2017	3,353,497
17	Shehla Jabeen	Mass Com.	17-10-2017	3,402,515
18	Sadia Khalil	Statistics	7/2/2018	3,157,269
19	Dr. Shabnum Niaz	Urdu	22-02-2018	3,157,269
20	Dr. Hina Kanwal	Urdu	22-02-2018	3,157,269
21	Saffora Riaz	Zoology	5/3/2018	3,094,155
22	Dr. Najiya Al-Arifa	Zoology	5/3/2018	3,054,155
23	Rukhama Haq	Biotechnology	12/4/2018	2,942,749
24	Mrs. Kanwal Khurram Awan	Mathematics	30-04-2018	3,038,391
25	Dr. Maryam Sarfaraz	Punjabi	21-06-2018	2,595,328
26	Qudsia Bano	Islamic Studies	29-08-2018	2,510,266
27	Dr. Talat Zeeshan	Physics	9/8/2018	2,612,761
28	Dr. Tahira Batool	Research & Evaluation	10/10/2018	2,405,891
29	S. Sara Zahra Bokhari	Persian	22-10-2018	2,231,211
30	Amara Amjad Hashmi	Economics	29-10-2018	2,193,979
31	Umm E Rubab Kazmi	Psychology	3/12/2018	2,118,532
32	Dr. Mateen Arshad	Zoology	14-12-2018	2,088,013
33	Saima Eman	Psychology	22-01-2019	2,079,361
34	Dr. Fatima Anjum	Computer Science	7/3/2019	1,730,016
35	Sara Shafiq	Mathematics	16-05-2019	1,671,845
36	Dr. Mahwish Aftab	Biotechnology	9/7/2019	1,302,076
37	Zaeem Yasin	Mass Com.	5/11/2019	1,006,463
38	Ayesha Butt	TESOL	19-11-2019	744,961
39	Mrs. Amina Abrar	Environmental Science	16-12-2019	852,922
40	Dr. Mah Noor Pervez	Zoology	14-02-2020	487,384
41	Dr. Hina Chaudhary	Environmental Science	2/3/2020	365,538
42	Dr. Bisma Ejaz (Zubair)	Psychology	13-03-2020	365,538
43	Dr. Saima Butt	Political Science	15-06-2020	0
44	Dr. Kalsoom Hanif (Zeeshan)	History	22-06-2020	0
45	Dr. Mahvish Fatima Kashif	Research & Evaluation	30-07-2020	0
46	Dr. Tayba Arooj	Mathematics	21-08-2020	0
47	Dr. Saima Ahmad	Psychology	24-08-2020	0
<b>Total</b>				<b>122,611,544</b>

**Annexure-III (A) (Para 4.2.7)**

Non recovery of LD charges											
Cheque No.	Date	Firm Name		Amount (Rs.)	Supply Order No.	Date	Due Date	Supply Received dated:	Supply Delay in Days	Rate /day	Amount (Rs.)
71108514	26-10-17	Afro Asian International Pvt ltd 15-04-17	Lab Equipment	108740	Supply order 386, 27-01-17		30 days		78	500	39,000
125612937	9/3/2021	Aurex 96/20, 28-09-20	Furniture	8221840	Supply order 1279/LCWU dated 20-04-2020 within 45 days	SE 28-10-2020	45 days		192	500	96,000
125612936	9/3/2021	ACME Traders Bahawalpur 55, 29-09-20	Furniture	5035880	Supply order 1277/LCWU dated 20-04-2020 within 45 days	SE 28-10-2020	45 days		192	500	96,000
125612935	9/3/2021	MICRO GAIN T Cons. Company 533/X20 dated 29-09-20	Furniture	4909437	Supply order 1278/LCWU dated 20-04-2020 within 45 days	SE 28-10-2020	45 days		192	500	96,000
4290539,	4/5/2015	Decent Supply Services 13-02-2015	for design & Visual Arts LCWU	2475000	Supply order 5283, 2-10-14	13-02-15	60 days		73	500	36,500
4290555	27-05-15	Scientific Traders 3-04-15	Foot Looms wooden frame 6 paddle, 6 frames, 500 hiddles, with each loom, reed 36 and 40 number with each loom shuttle 25 and hooking needle 50	3004900	supply order 5282, 2-10-14	3/4/2015	90 days		90	500	45,000
4290592	1/7/2015	Worldwide Scientific 2-02-15	Digital Autoclave capacity 50 lit model SH-AC60	1399203	Supply order 5763, 7-11-14	2/2/2015	30 days		28	500	14,000
43794377	23-08-2015	Sundar Trading Co 11-05-15	GPS Garmin e Trex (Global Positioning system) Hand held color display	1222500	Supply order 1300/LCWU 16-03-15	11/5/2015	30 days		26	500	13,000
43794387	3/8/2015	Rays Technologies 9-03-15	Gel Documentation DigiGenius	3474900	Supply order 5764, 7-11-14	9/3/2015	30 days		93	500	46,500



Non recovery of LD charges											
Cheque No.	Date	Firm Name		Amount (Rs.)	Supply Order No.	Date	Due Date	Supply Received dated:	Supply Delay in Days	Rate /day	Amount (Rs.)
			Simple								
75346809	13-06-16	Scientific Technical Corporation 22-09-15	spot light with snoot 600w	1913100	Supply order 2263 dated 30-04-15	22-09-15	90 days		53	500	26,500
92140071	17-09-19	Aurex Technologies 24-07-19	weighing machine (Camery)	5035892	Supply order 2476, 2-05-19	SE 21-08-19	30 days		79	500	39,500
158301127	1/1/2020	Duocon 25-09-19	teaching research equipment	2290528	supply order 2475, 2-05-19	SE 29-10-19	30 days		148	500	74,000
158301202	25-03-21	KB enterprises 28-05-20	Computer table	465000	Supply order 5704, 24-12-19	28-05-20	45 days		107	500	53,500
158301142	28-01-20	Decent supplies Services 23-09-19	Executive chairs Revolving	4216940	Supply order 3196, 24-06-19	23-09-19	30 days		54	500	27,000
158301145	28-01-20	Aurex Technologies 24-09-19	office chairs	474327.36	Supply order 3194, 24-06-19	SE 24-09-19	30 days		54	500	27,000
158301144	28-01-20	ACME traders 26-09-19	Student chairs with Arm	1770080	Supply order 3195, 24-06-19	SE 26-09-19	30 days		56	500	28,000
158301143	28-01-20	KB Enterprises 23-10-19	Diplay board with glass front size 4'x6'	1216998.9	Supply order 3197, 24-06-19	SE 23-10-19	30 days		84	500	42,000
921399403	29-08-18	Aurex dated nil	conference chairs	248760	Supply order 3687, 12-09-17	SE 24-04-18	90 days		132	500	66,000
92140066	2/9/2019	Power Tech International 3-12-18	20 KVA solar Power Generator Omega	3250000	Supply order 3686, 12-09-17	physical inspection 29-01-19	90 days		360	500	180,000
64955436	29-11-17	Aurex 7-05-17	class room chairs	936784	Supply order 369, 26-01-17	SE 7-05-17	30 days		68	500	34,000
10286541	1/11/2017	Aurex 4-07-17	storage shelves for drawing sheets	3002940	Supply order 651, 20-01-17	SE 25-08-17	90 days		120	500	60,000
158301125	1/1/2020	Vision IT 16-10-19	Duct 40x40 (10f length) Adam Jee	662340	Supply order 4075, 12-09-19 for the purchase of Network Passive Components for ICT Ifrastructure under HEC	SE 15-11-2019	30 days		32	500	16,000

Non recovery of LD charges											
Cheque No.	Date	Firm Name		Amount (Rs.)	Supply Order No.	Date	Due Date	Supply Received dated:	Supply Delay in Days	Rate /day	Amount (Rs.)
					Funded Project						
154930582	10/16/2019	Fareedia Art Press Intl 001, 8-08-19	Supply of Prospectus (BS Hons, MS/M.Phil/Ph.D)	4416000	2494	3/5/2019	3/6/2019	8/8/2019	65	500	32,500
154930564	24-10-19	ANZ Global Soft (Pvt) Ltd 29-05-19	Outcome base Education Software	490000	2662	15-05-19	6/6/2019	27-09-19	113	500	56,500
159849575	15-11-19	Hascombe Business Solutions Pvt Ltd 18-06-19	Printers	1144800	2117	16-04-19	15-05-19	Delivery challan 11-06-19	27	500	13,500
159849581	15-11-19	HB Hafiz Brothers 14-06-2019	Hp Laser jet enterprise M608DN printer	491572	2118	16-04-19	15-05-19	SE 3-09-19	111	500	55,500
170048931	2/12/2019	M/s Spectrum Science 28-05-19	lab chemicals	45708	2428	29-04-19	29-05-19	Physical verification 2-08-19	65	500	32,500
159849894	1/1/2020	M/S Chemway 28-05-19	Lab Chemicals Physics	165169	1902	9/4/2019	9/5/2019	Physical inspection 16-10-19	160	500	80,000
159849896	1/1/2020	M/S Dot Associates 3602, 14-05-19	5 color printer cartridge	179230		14/4/2019	15/5/2019	SE 24-10-19	162	500	81,000
170049364	7/1/2020	M/s Leo Plus Communication 21-10-19	cost of Reseach Journal (IJEER) Vol 4 issue 2 ) book	99509	4585	11/10/2019	11/10/2019	SE 21-11-19	21	500	10,500
170049368	10/1/2020	Multi technologies 20-06-19	Chemicals /consumables for physics lab	156072	1901	9/4/2019	23-05-2019	20-06-19	27	500	13,500
170049373	23-01-20	Multi technologies 20-06-19	Lab Appratus	380000	2522	6/5/2019	6/6/2019	physical verification 8-08-19	63	500	31,500
174645535	29-01-20	Tri Alpha Company 59, 15-10-19	Multi media Projector mode X118H 3600 lumens	93900	4588	11/10/2019	26-10-19	delivery SE on 25-11-19	30	500	15,000
174645479	4/2/2020	DOT Associates 3616, 7-08-19	internet material	91086	supply order 8-07-19	8-07-19	18-07-19	stock entry 30-09-19	74	500	37,000
182327516	30-06-20	Hafiz brothers 10-12-19	Dell Power Edge Server R740	2794000	Supply order 16-04-2019	16-04-2019	15-05-19	10/12/2019	209	500	104,500

Non recovery of LD charges											
Cheque No.	Date	Firm Name		Amount (Rs.)	Supply Order No.	Date	Due Date	Supply Received dated:	Supply Delay in Days	Rate /day	Amount (Rs.)
104227925	13-09-18	Dot Associates 3307, 27-02-18	Stationery for examination	692090	1073	23-02-18	23-02-18	SE in examination 1-06-18	97	500	48,500
104227995	24-10-18	Ideal Business Products 3311, 11-06-18	Sharp photocopier Model MX-M465 N	364500	3060	7/6/2018	27-06-18	18-09-18 as per stock entry	80	500	40,000
119508347	11/12/2018	Aurex Technology 10-04-18	cannon DSLR camera 750D	94000	Supply order 1859, 4-04-18	Supply order 1859, 4-04-18	19-04-18	22-05-18	33	500	16,500
117942375	16-01-19	Mega Plus 30-10-18	Dell Optiplex Desktop computers	1830000	3772	17-08-18	17-10-18	19-12-18 as per stock register	67	500	33,500
122240099	18-02-19	Mega Plus 30-10-18	Dell Optiplex Desktop computers	9746600	supply order 17-08-18		17-10-18	19-12-18 as per stock register	67	500	33,500
130945138	31-03-19	Afro Asian International Pvt Ltd 13-08-18	Digital Multimeter Model MS 8217, China	478000	Supply order 8-05-18	Supply order 8-05-18	28-05-18	Delivery challan 13-08-18	77	500	38,500
132738570	18-04-19	Hasseb Sports 1-02-19	Sports Kit	694200	57	4/1/2019	19-01-19	1/2/2019	12	500	6,000
136112681	24-04-19	Shakeel Scientific store 5-06-18	chemicals and glass ware	127489	2449	7-05-18	6.06.18	31-08-18	86	500	43,000
145175289	28-06-19	Tri Alpha Co 25-04-19	Nikon D5300 DSLR camera with 18-55 mm VR kit lens	90750	2201	18-04-201	25-04-19	received on 13-06-19	49	500	24,500
145174794	28-06-19	Central Chemicals 24-04-19	Chemicals	96728	1049	22-2-19	12/3/2019	24-04-19	43	500	21,500
11/8/2018	113121937	Leo Plus Communication 2-08-18	cost of printing of Journal JASS Book Vol V Issue 1	98718.75	3389	11/7/2018	25-08-2018	SE 5-09-19	11	500	5,500
16-01-19	117942375	Mega Plus	Dell Optiplex 3060 MT 8th Gen Intel Core i7-8700 Processor 16Gb 2666MHz DDR4 Memory 1Tb, SATA 7200 RPM,	1830000	3772	17.08.2018	16.10.2018	Received 19-12-18 as per stock register	64	500	32,000

Non recovery of LD charges											
Cheque No.	Date	Firm Name		Amount (Rs.)	Supply Order No.	Date	Due Date	Supply Received dated:	Supply Delay in Days	Rate /day	Amount (Rs.)
			optiplex disk drive with keu=y board , monitor and 3 years warranty								
23-01-19	119509123	Khawaja Traders 20-11-18	Student and Employees ID cards	106100	Supply order 29-08-18	Supply order 29-08-18	29-09-18	20-11-18	52	500	26,000
25-02-19	122240194	Prime Publisher 12-10-18	News Letter Jan to March 2018	65707	3578	1/8/2018	31-08-18	SE 27-12-18	118	500	59,000
18-03-19	132737823	Madni traders dated nil	Research Journal (Parakh) Rate 2.80/ page total 124 pages(Rate per copy 347.2)	86800	27-07-18	27-07-18	27-08-18	received on 17-12-18 SE	112	500	56,000
22-03-19	132737905	Madni Traders 1667 dated nil	Research Journal (Chantnar) Rate 2.35 /page total pages 168 rate per copy 394.8	98700	4084	11-09-18	30-09-18	Physical 22-11-18	52	500	26,000
24-04-19	136112682	Mega Plus	Dell optiplex 3050 MT 7th Gen Intel core i3-7100 (DC/3MB/4T/3.9g hz/65W processor 4 Gb 2400 Mhz DDR4 Memory 1TB 7.2 RPM Hard Drive	540000	3774	17.08.2018	16.09.2018	10.10.2018	27	500	13,500
5/28/2019	141608648	IT Butler Pvt Ltd 3-04-19	3.91 mm Video wall (5m*2.5m) with controller and accessories	9783387.84	283	18-01-19	3/3/2019	SE 15-04-19	43	500	21,500
2/11/2017	62485500	Skif Enterprises Pvt Ltd 12-06-17	HP laser jet printer 402 DN	31127	2366	6/6/2017	21-06-17	received on 28-08-17	73	500	36,500
2/11/2017	62485501	Skif Enterprises Pvt Ltd 12-06-17	Dell optiplex 3040 MT core i3 intel 6th generation RAM 4 Gb, 500 Gb HDD,	40165	2346	6-06-17	21-06-17	as per stock register received on 10-08-17	73	500	36,500
6/11/2017	57166724	Future Empire Co 6-08-17	Multi media Projector Richo	40365	2348	6-06-17	21-06-17	Stock entry 6-08-17	69	500	34,500

Non recovery of LD charges											
Cheque No.	Date	Firm Name		Amount (Rs.)	Supply Order No.	Date	Due Date	Supply Received dated:	Supply Delay in Days	Rate /day	Amount (Rs.)
			Pix 2310 3000 lumins								
4/12/2017	64954878	skif Enterprises 12-06-17	Dell optiplex 3046 MT core i3 6th generation	40165	2354	6-06-17	21-06-17	Physical 10-08-17	73	500	36,500
1/2/2018	69522150	Computer Gold 22-08-17	Gazette for 13th Convocation	183100	1504	18-04-17	18-05-17	22-08-17	97	500	48,500
6/3/2018	77041459	Saifi International 110, 25-07-17	Hp Scanner	33000	supply order 6-06-17	6-06-17	21-06-17	25-07-17	34	500	17,000
30-06-2020	184979740	AGBL Pakistan 31-10-19	PCK9 (D7U6L) Rabbit mAb	79000	5477	4/12/2019	4/1/2020	Delivery 10-02-20	36	500	18,000
11/14/2018	110215820	Computer Gold 2-06-18	Printing of Annual Report 2014-15	504,885	4,447	23-10-17	31st Dec 17	SE 29-06-18	170	500	85,000
69521826	1/15/2018	Aurex Technologies 13-11-17	Furniture	5704481.25	supply order 13-06-17	13-06-17	30/7/2017	13-11-17	106	500	53,000
<b>Total</b>											<b>2,629,500</b>

**Annexure-III (B) (Para 4.2.7)**

<b>Non recovery of LD charges</b>												
<b>Sr. No</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Firm Name</b>	<b>Item</b>	<b>Amount (Rs.)</b>	<b>Supply Order No.</b>	<b>Date</b>	<b>Due Date</b>	<b>Supply Received dated:</b>	<b>Supply Delay in Days</b>	<b>Rate 0.1% per day of delay</b>	<b>Amount (Rs.)</b>
1	412038	18-10-11	Electrical Engineering Services 21-03-11	DC Servo Motor trainer	1,484,800	supply order 10012	3/11/2010	3/12/2010	21-03-11	108	1,484.80	160,358
2	92140055	8/8/2019	Meekat International 18-10-17	purchase of licensed soft ware	6,274,125	Supply order 4266	11/10/2017	11/11/2017	24-07-19	623	6,274.13	627,413
3	92140056	8/8/2019	Tech Access 19-12-16	Softwares	1,435,082	Supply order 5166	18-11-16	11/11/2017	SE on 24-07-19	623	1,435.08	143,508
4	75346861	3/10/2016	Polestar System & Services Inc 11-08-16	Apple computers	4,558,554	Supply order 1513,	25-03-16	10/4/2016	SE 16-08-16	129	4,558.55	455,855
5	75346829	1/8/2016	Fest Enterprises 2-05-16	Flatbed scanner Hp Scanjet G4050	364,490	Supply order 1515	25-03-16	10/4/2016	2/5/2016	23	364.49	8,383
6	75346852	22-09-16	Global Communication System 21-06-16	Network Printer HL 6180 DW	850,508	Supply order 1513	25-03-16	10/4/2016	21-06-16	104	850.51	85,051
7	43794423	9/12/2015	ICT Integrators 24-06-15	networking items	1,010,454	Supply order 1233	12/3/2015	12/6/2015	SE 16-11-15	158	1,010.45	101,045
8	43794416	1/12/2015	Associated Business Technologies 20-05-15	UPS MEASTRO	930,150	Supply order 376	27-01-15	11/2/2015	SE 1-09-15	202	930.15	93,015
9	4294954	3/5/2015	Tayyab Trading Corporation 9-03-15	UPS 10 KVA	1,591,200	Supply order 5489	20-10-14	20-01-2015	9/3/2015	48	1,591.20	76,378
10	9176224	12/1/2016	Aurex 12-11-15	Lab Equipment	2,275,242	Supply order 5384	28-09-15	28-10-15	12/11/2015	45	2,275.24	102,386
11	9176225	12.01.16	Scientific Traders 20-11-15	Lab Equipment	529,800	Supply order 5385	28-09-15	28-10-15	20-11-15	53	529.80	28,079
12	412057	08.05.12	Afro Asian Pvt Ltd 30-03-11	Lab equipment	652,700	Supply order 10821	10/12/2010	10/3/2011	30-03-11	20	652.70	13,054
<b>Total</b>												<b>1,894,526</b>

**Annexure-IV (Para 4.2.13)**

<b>Irregular retention of Mass Communication/Lab Material purchased under project “Establishment of Sub Campus of LCWU at Jhang” at LCWU main campus Lahore</b>					
<b>S. No</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Supplier</b>	<b>Item/ Department</b>	<b>Amount (Rs.)</b>
1	402648	5/4/2013	Shami Impex 14-12-12	Laboratory equipment for Arts & Design Deptt	217,500
2	402646	5/4/2013	Ellahi Ceramics 14-12-12	Laboratory equipment for Arts & Design Deptt	946,000
3	8943406	8/10/2013	Shad Enterprises 30-05-2013	Laboratory equipment for Arts & Design Deptt	551,253
4	8943408	8/10/2013	Moon Tech Business System 25-11-12	Laboratory equipment for Arts & Design Deptt	954,258
5	8943418	22-10-13	Scientific Traders 6-12-12	Laboratory equipment for Arts & Design Deptt	229,840
6	8943423	3/1/2014	Nashuatic Centre 20-09-13	Equipment /printers for Mass Communication Department	133,582
7	8943412	22-10-13	Nashuatic Centre 12-08-13	Computers for Mass Communication Department	2,661,960
8	8943434	12/2/2014	Office Solution 30-09-13	Foot Looms	422,322
9	8943444	15-04-14	Astronotech 30-9-13	Server with accessories & LED, Dell Power Edge Server T-320 for Mass Communication	230,150
10	9176215	18-06-15	East West infinity (Pvt) ltd 10-01-15	Equipment for Off Air Studio	121,150
11	9176215	18-06-15	East West infinity (Pvt) ltd 10-01-15	Equipment for FM Radio	195,128
12	8943450	25-08-14	Channel Tek Enterprises 29-04-14	Lab Equipment for Mass Communication	2,111,265
13	9176202	25-08-14	Media Links 17-04-14	Lab Equipment for Mass Communication	1,613,143
14	9176210	6/2/2015	Channel Tek Enterprises 13-10-14	3 Sony 32" LED TV	150,930
15	9176224	12/1/2016	Aurex 12-11-15	Lab Equipment for Mass Communication	2,275,242
16	9176225	12/1/2016	Scientific Traders 20-11-15	Equipment for news room audio system /conference system complete set	529,800
17	9176235	18-05-17	East West Infinite Pvt Ltd 10-1-15	on Air Studio	212,149
<b>Total</b>					<b>13,555,672</b>

**Annexure-V (Para 4.2.16)**

Irregular opening of bank accounts-Rs. 1,465,143,760							
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts
1	1	4145392883	NBP	LCWU Students Fee	Mr. Iftikhar	3,080,656	Receipt accounts
2	2	3000988513	NBP	College Examination Fee	Mr. Ibrar Toor	7,933,772	
3	3	3000984615	NBP	General Fund	Mr. Muhammad Siddiq	33,161,949	
4	4	3000985730	NBP	Prospectus Fund	Mr. Muhammad Siddiq	1,953,809	
5	5	3001001102	NBP	Student Transport Fund	Muhammad Munir	1,668,056	
6	6	3001023017	NBP	LCWU Miscellaneous Receipts	Muhammad Munir	5,968,403	
7	7	3001023240	NBP	Fee From Affiliated Colleges	Mr. Ibrar Toor	6,472,653	
8	8	3000986453	NBP	LCWU Convocation	Mr. Ibrar Toor	8,949,149	
9	9	3071138192	NBP Jhang	LCWU Jhang Campus (Receipt Account)	Muhammad Munir		
10	10	3000985141	NBP	Library Security	Muhammad Siddique	43,701,087	
11	11	6580047285400028	BOP	LCWU Admission	Mr. Muhammad Siddiq	4,115,554	
12	12	6020047285400011	BOP	Fee Account	Mr. Khalid Hameed	25,834	
13	13	6510047285400163	BOP	LCWU Students Fee	Mr. Khalid Hameed	201,453,395	
14	14	6510047285400174	BOP	LCWU Students Funds	Mr. Muhammad Siddiq	162,278,858	
15	15	6510047285400469	BOP	LCWU Miscellaneous Receipts	Mr. Muhammad Munir	6,783,863	
16	16	6510047285400447	BOP	LCWU Convocation Fee	Mr. Ibrar Toor	3,750,153	
17	17	6510047285400480	BOP	LCWU Students Transport Fund	Muhammad Munir	3,297,833	
18	18	6510047285400039	BOP	Library Security	Mr. Muzammil Shah	20,781,051	
19	1	4001024980	NBP	University Expenditure	Mr. Mohsin Baig	7,905,417	Expenditure accounts
20	2	3145392875	NBP	LCWU Expenditure Account	Mr. Mohsin Baig	171,675,409	
21	3	6510047285400516	BOP	LCWU Expenditure Account	Mohsin Baig	15,642,312	
22	4	3071138030	NBP Jhang	LCWU Jhang Campus (Expenditure Account)			
23	1	3001023320	NBP	Mumtaz Jaffery Hostel Workers Welfare	Mr. Salman	31,976	Hostel accounts
24	2	3001023348	NBP	LCWU Habiba Hall	Mr. Salman	2,150,033	



Irregular opening of bank accounts-Rs. 1,465,143,760							
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts
25	3	3001097439	NBP	LCWU Jaffery Hall	Mr. Salman	3,467,345	Project accounts
26	4	3001023277	NBP	LCWU Security of Hostels	Mr. Salman	3,912,126	
27	1	3001012485	NBP	Development of Bio-Sorption	Muhammad Ali	91,943	
28	2	3001012163	NBP	Development of Turmeric Seed	Ms. Rabiya	11,944	
29	3	3001017739	NBP	Establishment of Benazir Bhutto Chair	Ms. Rabiya	1,142,613	
30	4	3001010441	NBP	Repellacy-Toxicity	Mr. Muhammad Ali	16,389	
31	5	3001013868	NBP	Biosynthesis of Extra Cellular	Ms. Rabiya	9,070	
32	6	4001027601	NBP	Optimization of cultural conditions for the production of Alpha Amylase	Ms. Rabiya	-	
33	7	4001028020	NBP	Forcing of Epicormic Sprouts for the clonal propagation of Shisham	Ms. Rabiya	-	
34	8	3001019568	NBP	LCWU In Vitro Conservation	Ms. Rabiya	37,185	
35	9	4001028422	NBP	Genetic Analysis of Glaucoma in Pakistan	Ms. Rabiya	-	
36	10	4001028744	NBP	LCWU Studying the effect of Expression	Ms. Rabiya	90	
37	11	4001028164	NBP	Properties of Heavy Hybrid Mesons	Ms. Rabiya	105,250	
38	12	4001028379	NBP	Response of Fish Exposed to Metal	Ms. Rabiya	219	
39	13	4001097509	NBP	LCWU NRPU Genetic & Molecular	Ms. Rabiya	-	
40	14	4057934811	NBP	LCWU Cottage Cheese	Ms. Rabiya	-	
41	15	4057934786	NBP	LCWU Studies on the In Vivo Effections	Ms. Rabiya	4,606	
42	16	4057934982	NBP	LCWU Production of Monosex Population	Ms. Rabiya	-	
43	17	4057934991	NBP	LCWU Production of All Female Population	Ms. Rabiya	-	
44	18	4157262303	NBP	Entity Dot Potention of Indigenous Plant Oil	Ms. Rabiya	88,274	
45	19	6510047285400083	BOP	LCWU Optimization & Cultu. Cond. For the Production of Lippage	Ms. Rabiya	-	
46	20	6010047285400113	BOP	LCWU Thematic Research Grant	Ms. Rabiya	35,223	
47	21	6010047285400044	BOP	LCWU Extraction Isolation of Bioactive	Ms. Rabiya	17,958	

Irregular opening of bank accounts-Rs. 1,465,143,760							
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts
				Compounds			
48	22	6010047285400011	BOP	Natural synthetic pesticides induced hepatics Toxicity	Ms. Rabiya	5,142	
49	23	6010047285400055	BOP	LCWU Conc Bio Infoaproteonic Apporac	Ms. Rabiya	97	
50	24	6510047285400094	BOP	concbioinf stock aprotrom app roaches todeeine	Ms. Rabiya	460,807	
51	25	6010047285400022	BOP	LCWU Investigation of Posttrasational Modifi	Ms. Rabiya	28,077	
52	26	6010047285400066	BOP	LCWU Coll IDRN & Extraction of Oil from Various High Oil Yieldings	Ms. Rabiya	-	
53	27	6010047285400033	BOP	LCWU Cloning & Expression of Antimicrobial Genes	Ms. Rabiya	-	
54	28	6010047285400088	BOP	LCWU Study of the Innate Immune System	Ms. Rabiya	17,452	
55	29	6010047285400077	BOP	LCWU Enhancement of Activity of 2 Synergistics	Ms. Rabiya	193,002	
56	30	6510047285400108	BOP	App of molecular methods for development of a Pathogen free	Ms. Rabiya	1,634,603	
57	31	6510047285400152	BOP	LCWU E Rozgar	Kamran Adil Rao	660,421	
58	32	6010047285400099	BOP	LCWU Robotics Workshop	Ms. Rabiya	156,235	
59	33	6510047285400221	BOP	LCWU-Phenotypic and Genotypic Exploration of Worldwide Carrot	Ms. Rabiya	1,116,383	
60	34	6510047285400232	BOP	LCWU Automated Recognition System Using Deep Neural Networks	Ms. Rabiya	439,304	
61	35	6510047285400312	BOP	LCWU Cymbopogon as a metal Neutralizer	Ms. Rabiya	5,618	
62	36	6510047285400323	BOP	LCWU Development and evaluation of pharmacist intervention	Ms. Rabiya	48,880	

Irregular opening of bank accounts-Rs. 1,465,143,760								
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts	
63	37	6010047285400146	BOP	LCWU Development and Physio-Ch	Ms. Rabiya	323,460		
64	38	6510047285400130	BOP	LCWU Gender Equity Program		1,018,427		
65	39	6010047285400124	BOP	LCWU Expression Augmentation	Ms. Rabiya	7,184		
66	40	6010047285400102	BOP	LCWU-Genetic Analysis Disease	Ms. Rabiya	319,714		
67	41	6010047285400157	BOP	LCWU - Identification / Screening	Ms. Rabiya	8,523		
68	42	6010047285400135	BOP	LCWU-Qualification of Infant Formula	Ms. Rabiya	446,060		
69	43	6510047285400276	BOP	Method Development Synthesis of silver and gold	Ms. Rabiya	219,407		
70	44	6510047285400538	BOP	Ethion Pharmacological Exploration of Medical Plan	Ms. Rabiya	307,400		
71	45	6510047285400265	BOP	LCWU Study of Natural Relevance of HCV Variants	Ms. Rabiya	44,795		
72	1	3001014527	NBP	LCWU Security Projects	Mr. Abdul Razzaq	87,846,405		Development Project Accounts
73	2	4075249528	NBP	Essential Infrastructure of LCWU Jhang Campus	Mr. Abdul Razzaq	179,260,973		
74	3	4075249519	NBP	LCWU Strengthening of Faculties	Mr. Abdul Razzaq	55,312,625		
75	4	3001023268	NBP	Construction of Sports Complex & Dining Hall	Mr. Munir	4,730,247		
76	5	6510047285400128	BOP	LCWU Annual Development Program	Mr. Faiz	8,400,866		
77	1	3000997503	NBP	Financial Scheme Scholarship	Mr. Salman	41,448	Scholarship accounts	
78	2	4001025309	NBP	HEC Japanese Need Based Scholarship	Ms. Rabiya	-		
79	3	4001025185	NBP	Financial Support Sch. HEC	Ms. Rabiya	-		
80	4	3001008678	NBP	Indigenous PHD Scholarship	Ms. Rabiya	11,538,194		
81	5	4001023543	NBP	VC LCWU	Mr. Salman	3,023,806		
82	6	3001023302	NBP	LCWU-Pakistan Scottish Scholarship SCI	Ms. Rabiya	555,392		
83	7	3001023311	NBP	LCWU-USAID and Need Based Scholarship	Ms. Rabiya	368,643		
84	8	3000989816	NBP	Self-Finance/Scholarship	Mr. Salman	2,589,622		

Irregular opening of bank accounts-Rs. 1,465,143,760							
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts
85	9	3002026236	NBP	LCWU HEC French Needs Based Scholarship Program	Ms. Rabiya	244,729	
86	10	3001023295	NBP	LCWU PMNICTSP Fall 2012 Scholarships	Ms. Rabiya		
87	11	1002903816	NBP	LCWU Scholarship	Muhammad Salman		
88	1	3001017640	NBP	LCWU Quality Enhancement Cell		1,645,667	Departmental accounts
89	2	3001006643	NBP	Gold Medal Fund Geography Deptt.		93,301	
90	3	3000986239	NBP	Social Work Department		1,754,254	
91	4	3000986337	NBP	Day Care Center	Mr. Athar Rasool	1,754,254	
92	5	3001011575	NBP	Foreign Faculty Hostel	Ms. Rabiya	720,351	
93	6	3001011619	NBP	Fitness Center	Kamran Adil Rao	2,787,871	
94	7	3154186938	NBP	LCWU Central Research Lab	Muhammad Munir	360,075	
95	8	3001011271	NBP	Ceramic and Sculpture Diploma		948,350	
96	9	6510047285400048	BOP	LCWU ORIC	Mr. Kamran Rao	5,051,635	
97	10	6510047285400028	BOP	LCWU Education Dept.	Mr. Awais	2,514,720	
98	11	6510047285400050	BOP	LCWU Directorate of FDI	Kamran Adil Rao	2,918,717	
99	12	6510047285400141	BOP	LCWU Department of Management Sciences	Ms. Rabiya	521,612	
100	13	6510047285400254	BOP	LCWU Directorate of Sports		43,247	
101	14	6510047285400017	BOP	LCWU Department of Mass Communication	Mr. wasif	7,960	
102	15	6510047285400185	BOP	LCWU Department of Applied Psychology		2,917,323	
103	16	6510047285400301	BOP	LCWU Interior Design Deptt		137,367	
104	17	6510047285400243	BOP	LCWU Physics Deptt.		22,809	
105	18	6510047285400458	BOP	LCWU Department of Persian		728,860	
106	19	6510047285400571	BOP	LCWU Professional Studies	Mr. Awais	165	
107	20	6510047285400378	BOP	Institute of Pharmacy University		20,350	

Irregular opening of bank accounts-Rs. 1,465,143,760							
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts
108	21	6510047285400119	BOP	LCWU Will	Ms. Rabiya	416,272	Self-Support Programme accounts
109	1	3001007544	NBP	TESOL	Muhammad Munir	35,334,629	
110	2	3001023366	NBP	LCWU-Intermediate College	Mr. Afzaal Aslam	43,182,076	
111	3	3134137895	NBP	LCWU Self Support Evening Program Mathematics	Qaisar Mehmood	5,081,746	
112	4	3075249976	NBP	LCWU Self Support Evening Program Zoology	Mr. Mohsin Baig	34,807,047	
113	5	3134137448	NBP	LCWU Self Support Weekend Program PHD Education	Mr. Awais	6,571,175	
114	6	3057934385	NBP	M. Phil Pharmacy Self Supporting Program	M. Kamran Aslam	12,346,154	
115	7	3001023151	NBP	LCWU Department of City & Regional Planning	Mr. Munir	1,592,749	
116	8	6510047285400072	BOP	Self-Supporting Program Biotechnology	Faiz	25,502,518	
117	9	6510047285400061	BOP	Self-Supporting Program Chemistry	Abdul Razzaq	14,874,975	
118	10	6510047285400196	BOP	LCWU Department of Mass Communication	Mr.wasif	8,009,916	
119	11	6510047285400345	BOP	LCWU B.Ed Elementary Replica	Mr. Athar Rasool	11,437,268	
120	12	6510047285400356	BOP	LCWU B.Ed Secondary Replica	Mr. Usman Doggar	12,041,857	
121	13	6510047285400367	BOP	LCWU MS Botany Self Supporting Program	Mr.Abdul Razzaq	2,952,199	
122	14	6510047285400549	BOP	LCWU Env. Sciences Self Supporting Prog.	Mr. Umer Shahzad	2,277,201	
123	15	6510047285400560	BOP	LCWU BS Botany Self Supporting Prog.	Mr. Umair Alvi	2,636,244	
124	16	6510047285400582	BOP	LCWU B.Ed 1.5 self-support evening program	Mr. Iftikhar	246,583	
125	1	3001014198	NBP	LCWU Investment Profit	Muhammad Munir	7,649,187	Miscellaneous Accounts
126	2	3001001353	NBP	CDR/Security Fund	Mr. Qasim	33,752,320	

Irregular opening of bank accounts-Rs. 1,465,143,760							
Sr. No.	Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)	Description of accounts
127	3	3001006894	NBP	LCWU Pension Fund	Muhammad Munir	1,462,600	
128	4	3001006901	NBP	Endowment Fund	Muhammad Munir	814,461	
129	5	3001023106	NBP	LCWU Students Advancement Fund Endowment	Muhammad Munir	682,054	
130	6	3001023339	NBP	LCWU Laboratory Primary School		65,847	
131	7	3001023357	NBP	LCWU Staff Welfare Association	Mr. Salman	975,988	
132	8	3001023393	NBP	LCWU General Provident Fund	Qasim Hussain	5,869,232	
133	9	3001023384	NBP	LCWU Benevolent Fund	Qasim Hussain	9,222,969	
134	10	3000986855	NBP	English Literary Club		3,418,434	
135	11	3000983803	NBP	Lahore College for Women University, Lahore	Ms. Rabiya	1,335,493	
136	12	3001001648	NBP	Photostat Machine Science Library LCWU		283,421	
137	13	3075249967	NBP	LCWU JASS	Mr. Usman Dogar	283,421	
138	14	4167779031	NBP	NAVTTTS-LCWU	Mr. wasif	1,250,500	
139	15	6580047285400017	BOP	Investment Account	Muhammad Munir	63,610,979	
140	16	6510047285400210	BOP	LCWU Pension Fund	Muhammad Munir	775,101	
141	17	6510047285400287	BOP	LCWU Research Promotion Fund	Mr.munir	2,188	
142	18	6510047285400298	BOP	LCWU University Research Grant Program		418,088	
143	19	A/C 10767900252503	HBL	LCWU (Habib Bank)	Mr. Muhamad Munir	5,916,582	
<b>Total</b>						<b>1,465,143,760</b>	

**Annexure-VI (Para 4.2.17)**

<b>Irregular placement of funds-Rs. 871,013,715</b>					
<b>Sr. No.</b>	<b>Account No.</b>	<b>Bank Name</b>	<b>Title of Account</b>	<b>Name of Official</b>	<b>Balance On 28-02-2021 (Rs.)</b>
1	A/C 10767900252503	HBL	LCWU (Habib Bank)	Mr. Muhamad Munir	5,916,582
2	4145392883	NBP	LCWU Students Fee	Mr. Iftikhar	3,080,656
3	3000988513	NBP	College Examination Fee	Mr. Ibrar Toor	7,933,772
4	3000984615	NBP	General Fund	Mr. Muhammad Siddiq	33,161,949
5	3000985730	NBP	Prospectus Fund	Mr. Muhammad Siddiq	1,953,809
6	3001001102	NBP	Student Transport Fund	Muhammad Munir	1,668,056
7	3001023017	NBP	LCWU Miscellaneous Receipts	Muhammad Munir	5,968,403
8	3001023240	NBP	Fee From Affiliated Colleges	Mr. Ibrar Toor	6,472,653
9	3000986453	NBP	LCWU Convocation	Mr. Ibrar Toor	8,949,149
10	3071138192	NBP Jhang	LCWU Jhang Campus (Receipt Account)	Muhammad Munir	
11	3000985141	NBP	Library Security	Muhammad Siddique	43,701,087
12	4001024980	NBP	University Expenditure	Mr. Mohsin Baig	7,905,417
13	3145392875	NBP	LCWU Expenditure Account	Mr. Mohsin Baig	171,675,409
14	3071138030	NBP Jhang	LCWU Jhang Campus (Expenditure Account)		
15	3001023320	NBP	Mumtaz Jaffery Hostel Workers Welfare	Mr. Salman	31,976
16	3001023348	NBP	LCWU Habiba Hall	Mr. Salman	2,150,033
17	3001097439	NBP	LCWU Jaffery Hall	Mr. Salman	3,467,345
18	3001023277	NBP	LCWU Security of Hostels	Mr. Salman	3,912,126
19	3001012485	NBP	Development of Bio-Sorption	Muhammad Ali	91,943
20	3001012163	NBP	Development of Turmeric Seed	Ms. Rabiya	11,944
21	3001017739	NBP	Establishment of Benazir Bhutto Chair	Ms. Rabiya	1,142,613
22	3001010441	NBP	Repellacy-Toxicity	Mr. Muhammad Ali	16,389
23	3001013868	NBP	Biosynthesis of Extra Cellular	Ms. Rabiya	9,070
24	4001027601	NBP	Optimization of cultural conditions for the production of Alpha Amylase	Ms. Rabiya	-
25	4001028020	NBP	Forcing of Epicormic Sprouts for the clonal propogation of Shisham	Ms. Rabiya	-
26	3001019568	NBP	LCWU In Vitro Conservation	Ms. Rabiya	37,185

Irregular placement of funds-Rs. 871,013,715					
Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)
27	4001028422	NBP	Genetic Analysis of Glaucoma in Pakistan	Ms. Rabiya	-
28	4001028744	NBP	LCWU Studying the effect of Expression	Ms. Rabiya	90
29	4001028164	NBP	Properties of Heavy Hybrid Mesons	Ms. Rabiya	105,250
30	4001028379	NBP	Response of Fish Exposed to Metal	Ms. Rabiya	219
31	4001097509	NBP	LCWU NRPV Genetic & Molecular	Ms. Rabiya	-
32	4057934811	NBP	LCWU Cottage Cheese	Ms. Rabiya	-
33	4057934786	NBP	LCWU Studies on the In Vivo Effections	Ms. Rabiya	4,606
34	4057934982	NBP	LCWU Production of Monosex Population	Ms. Rabiya	-
35	4057934991	NBP	LCWU Production of All Female Population	Ms. Rabiya	-
36	4157262303	NBP	Entity Dot Potention of Indigenous Plant Oil	Ms. Rabiya	88,274
37	3001014527	NBP	LCWU Security Projects	Mr. Abdul Razzaq	87,846,405
38	4075249528	NBP	Essential Infrastructure of LCWU Jhang Campus	Mr. Abdul Razzaq	179,260,973
39	4075249519	NBP	LCWU Strengthening of Faculties	Mr. Abdul Razzaq	55,312,625
40	3001023268	NBP	Construction of Sports Complex & Dining Hall	Mr. Munir	4,730,247
41	3000997503	NBP	Financial Scheme Scholarship	Mr. Salman	41,448
42	4001025309	NBP	HEC Japanese Need Based Scholarship	Ms. Rabiya	-
43	4001025185	NBP	Financial Support Sch. HEC	Ms. Rabiya	-
44	3001008678	NBP	Indigenous PHD Scholarship	Ms. Rabiya	11,538,194
45	4001023543	NBP	VC LCWU	Mr. Salman	3,023,806
46	3001023302	NBP	LCWU-Pakistan Scottish Scholarship SCI	Ms. Rabiya	555,392
47	3001023311	NBP	LCWU-USAID and Need Based Scholarship	Ms. Rabiya	368,643
48	3000989816	NBP	Self-Finance/Scholarship	Mr. Salman	2,589,622
49	3002026236	NBP	LCWU HEC French Needs Based Scholarship Program	Ms. Rabiya	244,729
50	3001023295	NBP	LCWU PMNICTSP Fall 2012 Scholarships	Ms. Rabiya	
51	1002903816	NBP	LCWU Scholarship	Muhammad Salman	
52	3001017640	NBP	LCWU Quality Enhancement Cell		1,645,667
53	3001006643	NBP	Gold Medal Fund Geography Deptt.		93,301
54	3000986239	NBP	Social Work Department		1,754,254



Irregular placement of funds-Rs. 871,013,715					
Sr. No.	Account No.	Bank Name	Title of Account	Name of Official	Balance On 28-02-2021 (Rs.)
55	3000986337	NBP	Day Care Center	Mr. Athar Rasool	1,754,254
56	3001011575	NBP	Foreign Faculty Hostel	Ms. Rabiya	720,351
57	3001011619	NBP	Fitness Center	Kamran Adil Rao	2,787,871
58	3154186938	NBP	LCWU Central Research Lab	Muhammad Munir	360,075
59	3001011271	NBP	Ceramic and Sculpture Diploma		948,350
60	3001007544	NBP	TESOL	Muhammad Munir	35,334,629
61	3001023366	NBP	LCWU-Intermediate College	Mr. Afzaal Aslam	43,182,076
62	3134137895	NBP	LCWU Self Support Evening Program Mathematics	Qaisar Mehmood	5,081,746
63	3075249976	NBP	LCWU Self Support Evening Program Zoology	Mr. Mohsin Baig	34,807,047
64	3134137448	NBP	LCWU Self Support Weekend Program PHD Education	Mr. Awais	6,571,175
65	3057934385	NBP	M. Phil Pharmacy Self Supporting Program	M. Kamran Aslam	12,346,154
66	3001023151	NBP	LCWU Department of City & Regional Planning	Mr. Munir	1,592,749
67	3001014198	NBP	LCWU Investment Profit	Muhammad Munir	7,649,187
68	3001001353	NBP	CDR/Security Fund	Mr. Qasim	33,752,320
69	3001006894	NBP	LCWU Pension Fund	Muhammad Munir	1,462,600
70	3001006901	NBP	Endowment Fund	Muhammad Munir	814,461
71	3001023106	NBP	LCWU Students Advancement Fund Endowment	Muhammad Munir	682,054
72	3001023339	NBP	LCWU Laboratory Primary School		65,847
73	3001023357	NBP	LCWU Staff Welfare Association	Mr. Salman	975,988
74	3001023393	NBP	LCWU General Provident Fund	Qasim Hussain	5,869,232
75	3001023384	NBP	LCWU Benevolent Fund	Qasim Hussain	9,222,969
76	3000986855	NBP	English Literary Club		3,418,434
77	3000983803	NBP	Lahore College for Women University, Lahore	Ms. Rabiya	1,335,493
78	3001001648	NBP	Photostat Machine Science Library LCWU		283,421
79	3075249967	NBP	LCWU JASS	Mr. Usman Dogar	283,421
80	4167779031	NBP	NAVTTTS-LCWU	Mr. wasif	1,250,500
<b>Total</b>					<b>871,013,715</b>

**Annexure-VII (Para 4.2.22)**

<b>Cheque No</b>	<b>Date</b>	<b>Net Amount</b>	<b>Supplier</b>	<b>Prospectus</b>	<b>Qty</b>	<b>Total sold</b>	<b>Balance/ percentage to printed prospectuses</b>	<b>Rate</b>	<b>wasteful amount (Rs.)</b>
151200394	19-08-19	884,879	Malik Srajuddin & Sons 6-07-2019	FA/FSc	10000	7697	2303/ 23.03%	107.14	246,743
154930582	16-10-19	3,647,352	Fareedia Art Press Intl 001, 8-08-19	Supply of Prospectus (BS Hons, MS/M.Phil./Ph.D.)	20000	12349	7651/ 38.25%	220.8	1,689,341
113121810	9/11/2018	724,694	Malik Sirajuddin & Sons 30-07-18	Prospectus FA/FSc	9872	8581	1291/13.07%	88.92	114,796
93607952	12/4/2018	1,152,684	Fareedia Art Press	prospectus BS Hons MS /MPhil Ph.D. for 2018 8.5"x6.50" 152 pages	10000	9300	700/7%	124	86,800
57166324	11/1/2017	451,492	Malik Sirajuddin of sons 28-07-17	Prospectus FA/FSC along with Admission Forms (64+4+4)	8000	7584	416/5.2%	80	33,280
<b>Total Loss</b>									<b>2,170,960</b>

**Annexure-VIII (A) (Para 4.2.23)**

<b>Annexure-Irregular investment-Rs. 1,273,531,618</b>					
<b>Sr. No</b>	<b>Name of Bank</b>	<b>TDR #</b>	<b>Date</b>	<b>Amount (Rs.)</b>	<b>Rate of Interest</b>
1	NBP	602772	1/9/2015	246,115,000	7.00%
2	NBP	602760	6/8/2015	71,136,174	6.93%
3	NBP	602779	1/3/2016	100,000,000	6.25%
4	NBP	602771	1/9/2015	147,693,714	7.00%
5	NBP	602762	6/8/2015	145,323,037	6.93%
6	NBP	602780	13/05/2016	47,102,580	6.25%
7	NBP	602770	1/9/2015	21,990,000	7.00%
8	NBP	602769	1/9/2015	7,146,750	7.00%
9	NBP	602778	29/02/2016	36,567,000	6.25%
10	NBP	602774	8/9/2016	26,388,000	7.00%
11	NBP	602781	13/05/2016	20,710,000	6.25%
12	NBP	602768	1/9/2015	13,278,121	7.00%
<b>Total</b>				<b>883,450,376</b>	

<b>Sr. No</b>	<b>Name of Bank</b>	<b>TDR #</b>	<b>Date</b>	<b>Amount (Rs.)</b>	<b>Rate of Interest</b>
1	BOP	8668	7/7/2016	11,200,000	5.90%
2	BOP	8371	28/07/2016	65,600,000	6.80%
3	BOP	8800	1/3/2016	220,000,000	6.10%
4	BOP	8670	10/7/2015	7,410,630	6.80%
5	BOP	8693	5/8/2015	59,718,038	6.93%
6	BOP	8703	5/8/2015	6,334,176	6.93%
7	BOP	8681	5/8/2015	19,818,398	6.93%
<b>Total</b>				<b>390,081,242</b>	

**Sub-Total=Rs. 1,273.53 million**

**Annexure-VIII (B) (Para 4.2.23)**

<b>Sr. No.</b>	<b>Name of Bank</b>	<b>Date of Investment</b>	<b>Date of Maturity</b>	<b>Interest Rate P.A</b>	<b>Duration</b>	<b>Amount (Rs in million)</b>
1.	National Bank of Pakistan	29.08.2013	28.08.2014	9.25 %	1 Year	246.115
2.	National Bank of Pakistan	18.17-2013	17-07-2014	8.90 %	1 Year	21.136
3.	National Bank of Pakistan	17-07-2013	17-07-2014	8.90%	1 Year	50.000
4.	National Bank of Pakistan	28.08.2014	24.07.2014	8.90%	1 Year	16.552
5.	National Bank of Pakistan	29-08-2013	28.08-2014	9.25%	1 Year	122.955
6.	National Bank of Pakistan	15.07.2013	14.07.2014	8.90 %	1 year	65.970
7.	National Bank of Pakistan	17.07.2013	16.07.2014	8.90 %	1 year	55.400
8.	National Bank of Pakistan	07.02.2013	07.02.2014	9.95%	1 year	29.240
<b>Total</b>						<b>607.368</b>
9.	The Bank of Punjab	24-06-2013	24-06-2014	9.60%	1 Year	11.200
10.	The Bank of Punjab	24.07.2013	24.07.2014	8.90%	1 year	65.600
11.	The Bank of Punjab	01-08-2013	01-08-2014	8.90%	1 Year	11.054
12.	The Bank of Punjab	24.06.2013	24.06.2014	9.60%	1 year	53.270
13.	The Bank of Punjab	01.08.2013	01.08.2014	8.90 %	1 year	49.875
	The Bank of Punjab	09.07.2013	09.07.2014	9.60	1 year	6.740
						<b>197.739</b>
<b>Sub-Total:</b>						<b>805.107</b>

**Grand Total=Rs. 2,078.637 million**

**Annexure-IX (Para 4.3.1)**

<b>Sr. No.</b>	<b>Para No.</b>	<b>Goods &amp; Services Procured</b>	<b>Nature of Observation</b>	<b>Amount (Rs.)</b>
1	52	Photocopiers, Lab Kits, Continuation sheets	No advertisement on PPRA.	1,877,300
2	189	Lab equipment and chemicals	No annual plan for procurement uploaded on PPRA website. No advertisement in newspapers. The result of procurement was not uploaded on PPRA website. Taxes not deducted	2,875,346
3	190	Lab equipment	No annual plan. Bid evaluation and award contract not uploaded on PPRA website. Rate analysis not conducted. Advertisement in one newspaper instead of two national daily newspapers. Goods with certain specifications which clearly mentioned in tender form/bidding documents. Taxes not deducted.	2,629,950
4	191	Lab equipment	No annual plan. Bid evaluation and award contract not uploaded on PPRA website. Rate analysis not conducted. Goods with certain specifications which clearly mentioned in tender form/bidding documents. Taxes not deducted.	4,914,860
5	192	Lab equipment	No annual plan. Bid evaluation and award contract not uploaded on PPRA website. Rate analysis not conducted. Taxes not deducted.	410,000
6	193	Lab equipment	No annual plan. No advertisement on PPRA website. Bid evaluation and award contract not uploaded on PPRA website. Rate analysis not conducted. Taxes not deducted.	885,783
7	205	Auditorium Wall, Digital Podium, Standee	Digital Podium PK-600-D was specified in tender instead of mentioning the specifications. The rate offered by supplier was without any mention of model of Digital Podium. Podium was supplied of 220 K instead of 600 D specification. Taxes and LD charges not deducted.	9,783,387
8	210	Library Books	No annual plan. No advertisement on PPRA website. Rates were not verified by the authorities as authenticated copies of foreign publisher's invoices up to 20% or foreign publisher's catalogs of publication. Taxes not deducted.	34,650,238
9	229	Convocation	expenditure by splitting expenditure to avoid PPRA rules	919,880
10	231	IT Equipment, machinery and furniture	Expenditure by call quotations to avoid advertisement on PPRA	1,780,976
11	234	Library Books	No annual plan. No advertisement on PPRA website. Rates were not verified by the authorities as authenticated copies of foreign publisher's invoices up to 20% or foreign publisher's catalogs of publication. Taxes not deducted.	3,500,000
12	236	Printing, M&E, Examinations, IT equipment, Furniture	No annual plan, No advertisement on PPRA, Splitting the expenditure,	2,706,175
13	247	Lab equipment & Chemicals	Procurement on single tender	7,995,568
14	252	Plastic Chairs, Wooden Security Huts	No annual plan, Direct purchase of chairs from manufacturer without any competition	1,282,439
15	253	Furniture	No annual plan, Splitting of expenditure,	733,460
16	254	Furniture	No annual plan. Procurement is made from M/S Power Engineering Pakistan registered in Sales Tax for	131,200

Sr. No.	Para No.	Goods & Services Procured	Nature of Observation	Amount (Rs.)
			manufacturers of electric panels etc.	
17	265	Printers & Photocopiers	No annual plan. No advertisement on PPRA website	3,374,000
18	272	Furniture	No annual plan. No advertisement on PPRA website. M/S Aurex Technologies are Aurex technologies registered for retail sale of Pharmaceuticals and medical goods, cosmetics and toilet articles in specialized stores. But they are working as General Order Supplier.	5,704,481
19	277	Repair of transformer	Without obtaining competitive rates through PPRA web-site. Moreover, permissible taxes and cost of old material was also not withheld. Further NOC from LESCO was also not obtained.	562,125
20	278	Lab equipment, printers, furniture, chemicals,	No prior annual planning. No technical evaluation was made and uploaded. Rough cost estimates were not prepared to verify the rates to make the purchases most economical. The comparative statements were not found signed by all the members of purchase committee on each page.	137,472,255
21	279	Lab equipment, chemicals,	No prior annual planning. No technical evaluation was made and uploaded. Tenders were not uploaded on PPRA	15,861,823
22	280	Computer Networking	No annual plan, no Technical and Financial Evaluation uploaded on PPRA website. Specifications and estimated cost were not given in tender.	28,483,576
23	292	Lubricants	Without PPRA procurement	1,566,500
24	296	Repair of vehicles	Annual plan not floated on PPRA website. Splitting was done to avoid advertisement on PPRA.	9,086,486
25	308	Repair of furniture	Splitting to avoid advertisement on PPRA	1,320,000
26	348	Store items	Splitting to avoid advertisement on PPRA. No annual plan uploaded on PPRA website.	13,283,004
27	360	Lab Equipment	No annual plan uploaded on PPRA. Bid evaluation not uploaded. No technical evaluation done. Lowest bidder ignored without any reason.	1,327,248
28	361	Lab Chemicals	No annual plan uploaded on PPRA. Bid evaluation not uploaded.	756,294
29	362	Lab Equipment	No annual plan uploaded on PPRA. Bid evaluation not uploaded. No technical evaluation done.	731,000
30	363	Lab Equipment	No annual plan uploaded. Rate analysis was not conducted	575,000
31	364	Air Conditioner	No annual plan uploaded. Bid evaluation not uploaded. Lowest bidder was ignored.	104,934
32	147	Answer Sheets	Printing of answer sheets without calling open tender	318,641,251
<b>Total</b>				<b>615,926,539</b>

**Annexure-X (Para 4.3.2)**

<b>Irregular expenditure on purchase of software</b>										
<b>S. No</b>	<b>Scheme</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Supplier</b>	<b>Software</b>	<b>Qty</b>	<b>Rate</b>	<b>Value</b>	<b>PST/GST</b>	<b>Amount (Rs.)</b>
1	Scheme	151200700	9/18/2019	CNS Engineering 1582019 dated 3-09-18	CON-SNT-WSC2964L	14	31,045	434,630	69,541	504,171
	University Budget				CON-SNT-C4506E	1	381,153	381,153	60,984	442,137
					CON-SNT-A45SDK9	1	520,254	520,254	83,241	603,495
					CON-SNT-CT5508	1	632,046	632,046	101,127	733,173
					CON-SNT-WSC296TC	34	16,109	547,718	87,635	635,352
					CON-SNT-AIRCA170	44	6,287	276,628	44,260	320,888
	<b>Total</b>							<b>2,792,429</b>	<b>446,789</b>	<b>3,239,217</b>
2	University Budget	154930564	10/24/2019	ANZ Global Soft (Pvt) Ltd 29-05-19	Outcome base Education Software	1	422,414		67,586	<b>490,000</b>
3	Strengthening of Faculties in LCWU	92140055	8/8/2019	Meekat International 18-10-17	Macromedia Studio MX, Adobe Flash Professional CS6, Adobe Dreamweaver CS6, Adobe Fireworks CS6	2	50,000	100,000		
					3D Graphic Suite (Coral DRAW Technical Suite X7)	2	90,000	180,000		
					IBM Rational Rose Enterprise Edition	1	387,500	387,500		
					IBM SPSS Base Module	35	21,500	752,500		
					Crystal Report XI Professional Edition	2	60,000	120,000		
					Mathematica 11 (4 compulsory licenses) 35+4	35	50,000	1,750,000		
					Minitab 17	35	12,500	437,500		

<b>Irregular expenditure on purchase of software</b>										
<b>S. No</b>	<b>Scheme</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Supplier</b>	<b>Software</b>	<b>Qty</b>	<b>Rate</b>	<b>Value</b>	<b>PST/ GST</b>	<b>Amount (Rs.)</b>
					AutoCAD Civil	20	25,000	500,000		
					Chem Office Professional 15.1 suite	1	385,000	385,000		
					COMSOL Multiphysics (Node Lock License)	1	750,000	750,000		
					SRIM Simulation	1	free of cost	-		
								<b>5,362,500</b>	<b>911,625</b>	<b>6,274,125</b>
4	Strengthening of Faculties in LCWU	92140056	8/8/2019	Tech Access 19-12-16	Adobe creative Suite 6 or higher supported platform window 10, 8.1 or windows 7, in 32 bit or 64 bit Adobe in Design CC for 1 year	2	69,469	138,938		
					MAYA 3D animation Software 2016 supported platform window as above	2	160,872	321,744		
					Symantec Endpoint protection supported platform window as above	1200	812	974,400		
<b>Total</b>								<b>1,435,082</b>	<b>208,345</b>	<b>1,226,737</b>
<b>Grand Total</b>										<b>11,230,079</b>



**Annexure- XI (Para 4.5.9)**

<b>Sr. No.</b>	<b>AIR Para</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	03	Overpayment due to approval of rate analysis at higher rates	3,676,512
2	09	Overpayment due to approval of rate analysis at higher rates	150,310
3	14	Overpayment due to approval of analysis rate at higher rates	1,471,987
4	24	Overpayment due to approval of analysis rate at higher side	654,300
5	25	Overpayment due to approval of analysis rate at higher side	870,556
6	125	Overpayment due to approval of rate analysis at higher rates	326,488
7	130	Overpayment due to approval of analysis rate at higher side	6,189,137
8	131	Overpayment due to approval of analysis rate at higher side	398,148
9	141	Overpayment due to approval of analysis rate at higher side	78,048
10	152	Overpayment due to approval of rate analyses at higher rates	220,900
11	155	Overpayment due to approval of rate analysis at higher rates	2,039,608
12	167	Overpayment due to approval of rate analysis at higher side	980,244
13	171	Overpayment due to approval of rate analysis at higher side	910,956
14	172	Overpayment due to approval of rate analysis at higher side	606,081
15	178	Overpayment due to approval of rate analysis at higher rates	401,427
16	179	Overpayment due to approval of rate analysis at higher rates	354,689
17	334	Overpayment due to approval of analysis rate at higher rates	913,616
18	335	Overpayment due to approval of analysis rate at higher rates	154,230
19	341	Overpayment due to approval of analysis rate at higher rates	100,388
20	342	Overpayment due to approval of analysis rate at higher rates	168,041
21	365	Overpayment due to approval of rate analysis at higher rates	438,296
22	366	Overpayment due to approval of rate analysis at higher rates	646,871
23	367	Overpayment due to approval of rate analysis at higher rates	332,234
		<b>Total</b>	<b>22,083,067</b>

**Annexure- XII (Para 4.5.14)**

<b>Sr. No.</b>	<b>AIR Para</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	06	Loss due to irregular execution of items by allowing 20% contractor's overhead & profit	4,316,381
2	08	Overpayment due to allowing 20% contractor's overhead & profit on GST	601,363
3	18	Loss due to allowing 20% overheads and income tax profit on GST	626,370
4	129	Overpayment due to allowing inadmissible contractor's overhead & profit	720,000
5	132	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit	4,059,186
6	163	Loss due to irregular execution of items by allowing 20% contractor's overhead & profit	286,155
7	168	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit	469,980
8	175	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit	385,990
9	328	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit - Rs 224,249 and 20% contractor & overhead profit allowed in 17% GST	224,249
10	331	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit -Rs 842,645 and 20% contractor & overhead profit allowed in 17% GST	842,645
11	337	Loss due to allowing 20% overheads and income tax profit on GST	187,562
12	338	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit	1,075,757
13	343	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit	330,693
14	344	Loss due to allowing 20% overheads and income tax profit on GST	134,801
15	345	Irregular execution of items involving loss due to allowing 20% contractor & overhead profit	774,367
<b>Total</b>			<b>15,035,499</b>