

AUDIT FINDINGS (GROUPED)
having direct impact on well-being of
CITIZENS of PAKISTAN
Audit Year 2024-25

S. #	AUDIT FINDINGS	SECTOR
1	Abnormal delay in disbursement of scholarship to the students	Education
2	Delay in completion of Girls Middle Schools	Education
3	Failure to provide adequate infrastructure in classrooms	Education
4	Insufficient teaching faculty and non-teaching staff impacting institutional performance	Education
5	Lack of basic facilities in schools and colleges	Education
6	Non-rationalization of staff in accordance with student teacher ratio and non-deployment of teachers in teacher less schools	Education
7	3692 out of 15,268 schools not functional in BESP	Education
8	Conversion of agricultural land for commercial use	Food Security
9	Slaughtering of animals without observing standards and procedure	Food, Nutrition, Health & Safety
10	Chances of spreading chronic diseases due to non-utilization of medical waste incinerators	Health & Safety
11	Purchase of sub-standard/expired/untested medicines and improper storage	Health & Safety
12	Doubtful release of damaged wheat and its usability	Health & Safety
13	High risk to Dialysis Patients; being looked after by technicians in absence of doctors	Health & Safety
14	Cleaning, garbage collection, sanitation, waste disposal issues and non-responsiveness to complaints	Health & Safety
15	Non-availability of various specialist doctors	Health & Safety
16	Procurement of substandard wheat having insects and sale of Atta from this unhygienic wheat to people	Health & Safety
17	Purchase of medicines without lab analysis (Livestock)	Health & Safety
18	Non-availability of essential medicine for maternal and newborn Care Centers	Health & Safety
19	Non-establishment and operation of health facilities despite receipt of funds	Health & Safety
20	Non-functional dental department/units	Health & Safety
21	Non-posting of Gynecologists and reports of death during baby-births due to mis-handling by junior staff	Health & Safety
22	Non-carrying out of water test from ISO certified labs in respect of Alum Sulphate in water supplied from a water reservoir	Health & Safety
23	Non-conducting of quality assurance testing of vaccines	Health & Safety
24	Non-conducting of periodic inspection of drugs, pharmacies and manufacturing units by concerned Department	Health & Safety
25	Non-disposal of Hospital Waste	Health & Safety
26	Non-action regarding 3544 quacks identified in Census 2016 and 2024 causing life risk of patients	Health & Safety
27	Non-installation of high-value Robotic Surgery Equipment despite availability	Health & Safety
28	Non-installation of ICU Ventilators in certain hospitals	Health & Safety
29	Non-operational operation theater and unjustified salary payment to idle staff	Health & Safety
30	Unjustified operating of Reproductive Health Services A-type (RHS-A) Centers without Medical officer and supporting staff	Health & Safety
31	Expired medicines to prison patients	Health, Safety & Human Rights
32	Sub-standard medical care and equipment functionality in Prison Healthcare Facilities	Health, Safety & Human Rights

33	Dysfunctional Factory: A Barrier to Prison Rehabilitation and Welfare	Human Rights
34	Non-Establishment of key facilities for Prison Management and Prisoner Welfare	Human Rights
35	Delay in approval of Housing Schemes and mushroom growth of illegal Housing Societies	Land & Housing
36	Delay in installation of water supply connections in completed Projects	Service Delivery
37	Improper cleaning and sanitation system within the jurisdiction of Council	Service Delivery
38	In-action against the OMCs which delivered short quantity of petroleum product	Service Delivery
39	Increase in non-functional tube wells	Service Delivery
40	Irregular utilization of Corporate Social Responsibility (CSR) funds in violation of CSR Policy - Rs 2,378.389 Million	Social Welfare & Protection
41	Failure to establish Citizen Police Liaison Committees	Social Welfare & Protection
42	High dropout rates under Adolescent and Adult Learning & Training Program	Social Welfare & Protection
43	Non-achievement of PM Youth Program goals; non-placement of students in job markets	Social Welfare & Protection
44	Non-constitution of Provincial Zakat Councils and non-disbursement of Zakat funds	Social Welfare & Protection
45	Non-imposition of penalty for sale of sub-standard lubricant products and POL	Social Welfare & Protection
46	Suboptimal oversight of Ministry of Energy resulted in non-implementation of Smart Metering Rollout Plan	Social Welfare & Protection
47	Under-utilization of plant and undue financial burden of capacity charges on general public	Social Welfare & Protection
48	Unjustified service charges of cyber knife, robotic radio surgery unit, MRI, CT scan and various other machines	Unauthorized Fees/Charges
49	Over charging of Civilian Non-entitled patients - above the approved fee fixed by the Ministry	Unauthorized Fees/Charges
50	Extra financial burden on electricity consumers due to excess return on equity (RoE) because of COD	Unauthorized Fees/Charges
51	Illegal collection of parking fee by private persons	Unauthorized Fees/Charges
52	Undue generation of revenue through overbilling	Unauthorized Fees/Charges
53	Unjustified charging of meter rent from the Consumers	Unauthorized Fees/Charges
54	Unjustified collection of fee from general public against issuance of decline succession certificates	Unauthorized Fees/Charges
55	Unjustified collection of service charges on account of domicile fee by the private firm	Unauthorized Fees/Charges
56	Non-disbursement of loans to the women borrowers: Violation of the credit policy	Women Empowerment