



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT HEALTH AUTHORITIES
OF GUJRANWALA REGION**

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
ANC	Antenatal Care
BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
CMR	Child Mortality Rate
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DFID	Department for International Development
DHA	District Health Authority
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EmONC	Emergency Obstetric and Newborn Care
FD	Finance Department
HCM	Human Capital Management
HRA	House Rent Allowance
HPA	Health Professional Allowance
HSRA	Health Sector Reform Allowance
IRMNCH	Integrated Reproductive, Maternal, Neonatal and Child Health
IUCD	Intra Uterine Contraceptive Device
LHW	Lady Health Worker
LHS	Lady Health Supervisor
LP	Local Purchase
MAM	Moderate Acute Malnutrition
MDGs	Millennium Development Goals
MMR	Mother Mortality Rate
MO	Medical Officer
MS	Medical Superintendent
MSD	Medical Store Depot
NPA	Non-practicing Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PCA	Practice Compensatory Allowance
PC-I	Planning Commission Form-I
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PHFMC	Punjab Health Facilities Management Company
PLGA	Punjab Local Government Act
PPRA	Punjab Procurement Regulatory Authority
RHC	Rural Health Centre
SAM	Severe Acute Malnutrition
SAP	System Application Product
SBA	Skilled Birth Attendant
SDGs	Sustainable Development Goals
S&GAD	Services and General Administration Department
SHCA	Special Healthcare Allowance
SMO	Senior Medical Officer
SOPs	Standard Operating Procedures
SSB	Social Security Benefit
THQ	Tehsil Headquarter
UNFPA	United Nations Population Fund
UNICEF	United Nations Child fund
USAID	US Agency for International Development
U5MR	Under-5 Mortality Rate
WFP	World Food Programme
WHO	World Health Organization
WMO	Woman Medical Officer

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 require the Auditor General of Pakistan to audit the accounts of the Federation or a Province or Local Government and the accounts of any authority or body established by or under the control of the Federation or a Province.

The report is based on audit of the accounts of District Health Authorities of 06 Districts of Gujranwala Region for the financial year 2020-21. However, in some cases audit for the financial year 2019-20 and previous years was also conducted. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2021-22 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report. Sectoral analysis, covering strategic review and overall perspective of audit results has been added in this report.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 8 of this report.

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

The audit observations included in this report have been finalized in the light of written responses and decisions in DAC meetings.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 108 of Punjab Local Government Act, 2013 for causing it to be laid before the Provincial Assembly.

Islamabad

Dated:

(Muhammad Ajmal Gondal)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils, Municipal Committees, District Health Authorities and District Education Authorities of nineteen Districts of Punjab (North). Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of six districts namely Gujranwala, Gujrat, Hafizabad, Mandi Baha-ud-Din, Narowal, Sialkot and three Public Sector Companies of the department of Local Government and Community Development, Punjab i.e. Cattle Market Management Company and Waste Management Companies.

As per Section 17(6) of Punjab Local Government Act (PLGA) 2013, the Chairman and the Chief Executive Officer shall be personally responsible to ensure that business of the authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of Punjab Local Government Act (PLGA) 2013, the Chief Executive Officer (CEO) is the Principal Accounting Officer of the District Health Authority.

The District Health Authorities is formed to establish, manage and supervise primary, secondary health care facilities and institutions, approve budget of the Authority and allocate funds to health institutions. Audit of District Health Authorities & allied formations was conducted with the view to ascertain how far the management:

1. Ensure financial propriety while incurring expenditure with the approval of competent authority
2. Complied with applicable laws, rules & regulations in discharge of official business
3. Exercised due diligence in all financial matter with due consideration to budgetary provisions.

a) Scope of Audit

The Regional Directorate of Audit, Gujranwala is mandated to conduct audit of 104 formations working under the 06 PAOs. Total expenditure of these formations was Rs 12,384.637 million for the financial 2020-21. This report also includes results of thematic audit of 12 formation of District Health Authorities of Gujranwala Region. Thematic audit findings are given in chapter 08 of this report.

Audit scope relating to expenditure for the financial year 2020-21 comprises 44 formation of 06 District Health Authorities having total expenditure of Rs.8,573.25 million. The audit coverage for expenditure was Rs 5,308.805 million which comes to 62% of auditable expenditure.

In addition to this compliance audit report, Regional Director Audit, District Governments, Gujranwala conducted financial attest audits, performance audits and special audits. Reports of these audits are being published separately.

b) Recoveries at the instance of Audit

As a result of audit, a recovery of Rs 132.726 million was pointed out in this report. Recovery effected from January to December 2021 duly verified by Audit was Rs 5.857 million.

c) Audit Methodology

Desk Audit techniques mentioned in Financial Audit Manual were applied intensively during the Audit Year 2021-22. ACL was used for analysis of HR data obtained from SAP. This was facilitated by access to live electronic data and availability of permanent files. Desk audit review facilitated auditors in understanding the systems, procedures and environment of the entities before the start of field activity which greatly helped in identification of high risk areas such as payment of inadmissible allowances, payment of salaries after superannuation, high value vouchers for substantive testing in the field.

d) Audit Impact

A number of measures with regard to validity and reliability of SAP/HCM database as suggested by audit since the inception of authorities in 2017 have been initiated by the management of the Authorities and DAOs/AG. Audit impact in relation to effectiveness of SAP processes and designing of role matrix for SAP users to strengthen controls in SAP is yet to be seen in place for effective pre-audit. Changes in relevant rules and regulations to book cost-center wise receipts in SAP/ERP is yet to be materialized as audit report on the accounts of District Health Authorities falling under the Audit jurisdiction of this office is yet to be placed before Public Accounts Committee.

e) Comments on internal controls and internal audit department.

Internal control failures have come to surface on recurrent basis reflecting serious instances of non-compliance of rules and regulations, primarily due to the capacity issues and lack of proper training of the staff at regular intervals and inactive monitoring & accountability mechanism.

Moreover, internal audit department was not established by the District Health Authorities.

f) Key audit findings of the report

- i. Non-production of record amounting to Rs 21.111 million was pointed out in one case.¹
- ii. HR / employee related irregularities amounting to Rs 351.375 million were observed in twenty five cases.²
- iii. Procurement related irregularities amounting to Rs 105.717 million were noticed in eleven cases.³
- iv. Issues of value for money and service delivery involving an amount of Rs 1.816 million were pointed out in one case.⁴
- v. Instances of internal control weaknesses amounting to Rs 23.560 million were observed in six cases.⁵

¹ Para 7.41.1

² Para 2.4.1.1.1-2, 3.4.1.1.1-6, 4.4.1.1.1-4, 5.4.1.1.1-6, 6.4.1.1.1-3, 7.4.2.1.1-5,

³ Para 2.4.1.2.1-2, 4.4.1.2.1-3, 5.4.1.2.1-2, 6.4.1.2.1, 7.4.2.2.1-3,

⁴ Para 3.4.2.1

⁵ Para 4.4.2.1-2, 5.4.2.1-2, 6.4.2.1-2

g) Recommendations

- i. Effective pre-audit and scale audit of HR payroll be carried out at DAO/ AG's office level.
- ii. Sanctioned strength of the offices working under the administrative control of the respective authority needs to be updated on SAP/HR.
- iii. Monitoring mechanism with regard to payment of various allowances needs to be improved.
- iv. Development budget needs to be enhanced from meager share of 1% for provision of better health facilities.
- v. Disciplinary action may be initiated for fixing the responsibility in cases of misappropriations/ losses and fraudulent / irregular payments.
- vi. Management need to take action against the officer(s) / official(s) responsible for non-production of record along with provision of record for audit scrutiny.
- vii. Capacity building and training of staff engaged in processing financial transactions needs to be launched on priority basis to overcome the lapses which are leading to irregular payments.

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

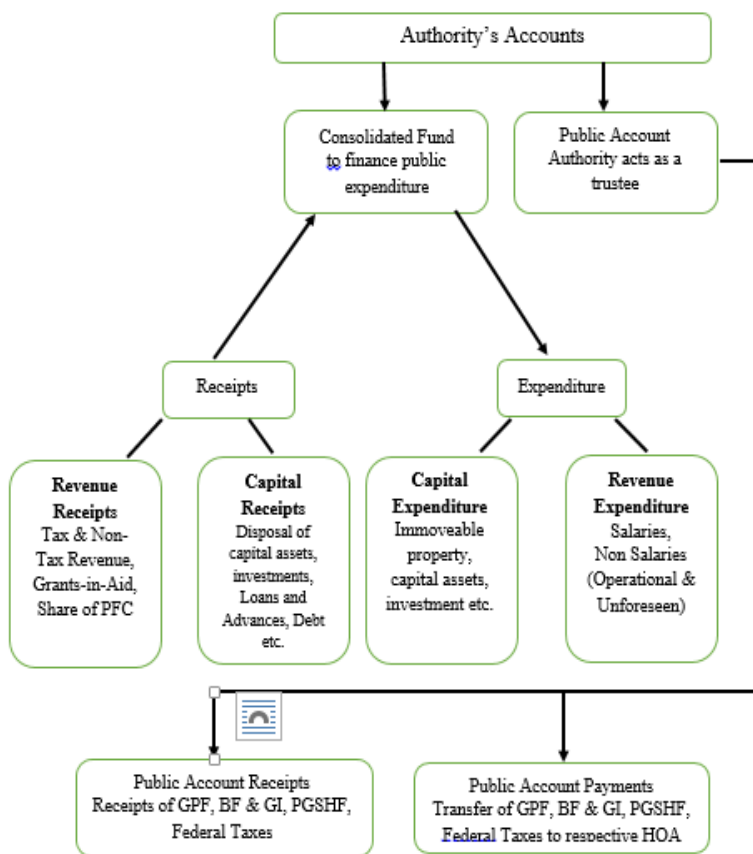
Introduction

Thirty-six District Health Authorities were established on 01.01.2017 under Punjab Local Government Act, 2013. The purpose of establishing these authorities was to provide better health facilities to the local community. Each Health Authority is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authority, as described in the Punjab Local Government Act, 2013 are as under:

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

Stream of finances of these Health Authorities is given in the flow chart given on next page.



Resource Mobilization

District Health Authorities of Gujranwala Division relied on Grants from Provincial Government during the financial year 2020-21 to meet their administrative and operating expenses. Comparative summary of the tax and non-tax revenue for the financial year 2019-20 and 2020-21 is given as under.

Description	Rs in million			
	2019-20		2020-21	
	Amount	%	Amount	%
Tax Revenue	2.352	0.02	4.625	0.03
Non-Tax Revenue				
Share of PFC / Grants from Provincial Govt.	11,733.326	99.42	13,314.550	99.51
Other receipts	65.956	0.56	60.642	0.45
Total	11,801.634	100.00	13,379.817	100.00

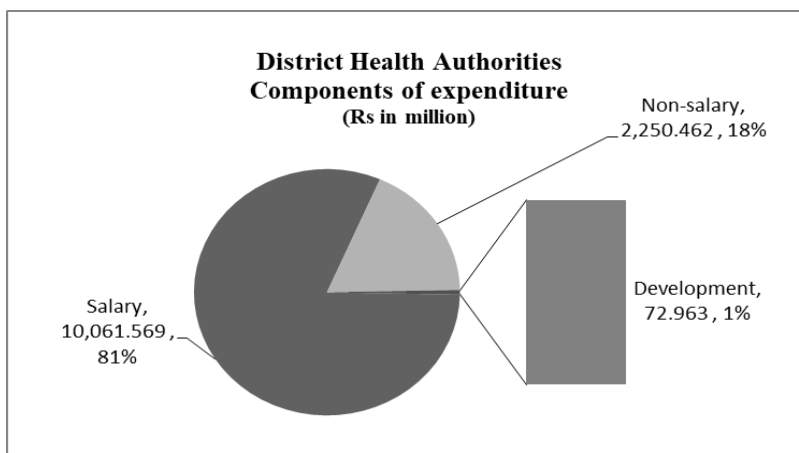
Source: (Financial Statements for the year 2020-21)

Original Budget Allocation for the financial year 2020-21 was Rs 15,472.702 million and supplementary grant was Rs 1,364.311 million resulting in final grant of Rs 16,837.013 million. Against the final grant, expenditure of Rs 12,384.637 million was incurred, which was even less than the original grant of Rs 15,472.702 million resulting in savings of Rs 4,452.38 million as given in the following table. Supplementary grants were issued without considering the actual demands during the financial year 2020-21. Authority wise detail of budget and expenditure is placed at **Annexure-B**

Rs in million				
Original Grant	Supplementary Grants	Final Grant	Actual Expenditure	Savings(-)
				Excess (+)
15,472.702	1,364.311	16,837.013	12,384.637	-4,452.38

Source: (Appropriation Accounts for the year 2020-21)

The breakup of the total expenditure incurred by DHAs is illustrated in the following graph.



Out of the total expenditure of Rs 2,323.425 million on account of non-salary (including development expenditure), an expenditure of Rs 1,082.528 million (47%) was incurred during the month of June, 2021 indicating rush of expenditure at the end of the financial year as a result of budgetary indiscipline as detailed below. This ratio increased from 22% in financial year 2019-20 to 47% in 2020-21.

Rs in million		
Expenditure (July 2019 to May 2020)	Expenditure June 2020	Total
1,240.897	1,082.528	2323.425
53%	47%	100%

Revenue Receipts of District Health Authorities fell short of the budgeted targets. Authorities did not find themselves in a position to estimate receipts for their operations as they relied on Provincial Government funds. Unpredictability of their shares from PFC and other grants in aid/tied grants coupled with capacity issues of their budget and finance wings forced DHAs to prepare, unjustified and unrealistic estimates of receipts.

Revenue expenditure constituted 99% of the total expenditure incurred by the Authorities during the financial year 2020-21. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was 81% of revenue expenditure whereas non-salary was 18% during 2020-21. Revenue Expenditure also fell short of the revised budget projections during the financial year 2020-21 which is quite indicative of the poor quality of the budget making processes.

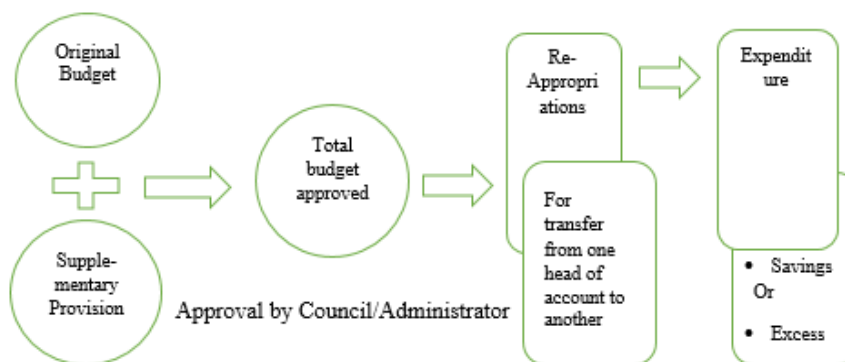
Capital Receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government servants as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 37.526 million on account of GPF, GI, BF, IT, GST during the financial year 2020-21.

Rs in million		
Cash closing balance as on 30.06.2021	Liabilities	Actual cash closing Balance
1641.100	37.526	1,603.57

Appropriation Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services vis-à-vis those authorized by the Council/Administrator. Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Appropriation Accounts captures the data along the entire process of budget formulation and implementation as shown in the following flow chart;

Flow Chart of Budget implementation



Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation, accounts and financial statements of District Health Authorities for the financial year 2020-21, audit emphasized on the following matter:

Under Section 30(3) of the Punjab Local Government Act, 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017. The period of appointment under above notification lapsed on 31-12-2018. No provision for such Administrators was provided for under Punjab Local Government Act, 2019 vide notification No. SOR(LG)1-11/2019 dated 04.05.2019. On the contrary, material payments were made from Account-VI of District Health Authority without a valid authorization of a duly authorized Administrator during 2020-21.

Medium Term Development Framework

Availability of better social and physical infrastructure reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz. adequacy of the expenditure (i.e. adequate provision of funds for providing public services); efficiency of expenditure (use) and its effectiveness (assessment of outlay-outcome relationships for selected services). To enhance human development, the

government/Authority is required to step up their expenditure on key social services like health, etc. The table given below analyses the fiscal priority and fiscal capacity of the District Health Authorities with regard to development expenditure during 2020-21. Share of development expenditure remained meager as in the previous year which was only 1% of the total expenditure in 06 District Health Authorities. Highest development share was seen in District chakwal where development expenditure was 4% of the total expenditure.

(Rs in million)

Description	Amount	Percentage
Non development expenditure	12,312.031	99%
Development expenditure	72.963	1
Total	12,384.994	100

CHAPTER 2

DISTRICT HEALTH AUTHORITY, GUJRANWALA

2.1 Introduction

There are 21 formations in District Health Authority Gujranwala out of which audit of 11 formations was conducted. Total expenditure and receipt of formations audited was Rs 853.061 and Rs 3.914 million. Expenditure and receipt audited is given in following table which was 48% and 70% respectively.

a) Audit Profile of District Health Authority Gujranwala

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujranwala	21	11	409.469	2.740
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 17.312 million were raised in this report during current audit of “District Health Authority, Gujranwala.” This amount also includes recoveries of Rs 16.233 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	16.233
	b. Procurement related irregularities	1.079
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
Total		17.312

c) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of DHA Gujranwala, total original budget (development and non-

development) was Rs 3,430.171 million, supplementary grant was Rs 297.091 million and the final budget Rs 3,727.262 million. Against the final budget, total expenditure of Rs 2,560.246 million was incurred by District Health Authority during financial year 2020-21 which was less than final grant indicating poor financial planning and resulting in Saving of Rs 1,167.016 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	2,885.776	242.521	3,128.297	2,173.820	-954.477	31%
Non Salary	494.891	41.591	536.482	372.795	-163.686	31%
Development	49.504	12.979	62.483	13.631	-48.852	78%
Total	3,430.171	297.091	3,727.262	2,560.246	-1,167.016	31%

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	3,298.64	2,466.87	-831.77	25
2020-21	3,727.26	2,560.25	-1,167.02	31

There was 13% increase in budget allocation and 4% increase in expenditure incurred during the financial year 2020-21, as compared to the financial year 2019-20. There was an overall saving of Rs 1,167.02 million during 2020-21 showing an increase of 6% as compared to financial year 2019-20.

2.2 Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Gujranwala was made on the basis of various quality indicators set by Health department for the financial year 2020-21. The objectives of setting these targets were to improve health facilities at district level and availability of infrastructure.

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	4145631	4027596
2	Indoor Patients	80235	75428
3	Surgical Cases	86420	80801
4	Cardiac Coronary Unit	4905	5235
5	Diagnostic Services (Laboratory, Radiology)	95450	92904
6	Family Planning Activities	75000	74510
7	Paeds	145500	133584

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
8	Surgery	60500	62034
9	TB Chest Treatments	1400	1131
10	Free Medicines to Patients	4150000	4125482

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Gujranwala did not achieve the target number of patients in the case of surgical and indoor completely.

2.3 Comments on the status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Convened
2	2018-19	18	Not convened
3	2019-20	11	Not convened
4	2020-21	12	Not convened

2.4 AUDIT PARAS

2.4.1 Irregularities

2.4.1.1 HR / Employee related irregularities

2.4.1.1.1 Overpayment of pay & allowances – Rs 13.517 million

According to Finance Division letter No.FD.SR-1/6-2/2020 dated 08.06.2021 and Letter No. SO(ND)2-26/2017 of Govt. of the Punjab Special Health Care & Medical Education Department dated 08.07.2021, doctors working in SHC&ME department are not entitled to draw Health Professional Allowance, Special Health Care Allowance, Non-practicing Allowance and Health Sector Reform Allowance during any kind of leave. Further, according to Treasury Rule 7, conveyance allowance is inadmissible during leave period. Moreover, According to clarification issued by Govt. of the Punjab, Finance Department vide letter No. FD-SR-II/9-214/2013 dated 27.11.2014, Personal Allowance is to be discontinued upon fresh appointment, promotion, retirement and posting to another cadre case. According to para 7 of Finance Division OM No.F-1/7/Imp-II/87 dated 01.07.1987, house rent allowance @45% of minimum basic pay is admissible in declared nine big cities and house rent allowance @30% of minimum basic pay is admissible in other cities. Further according to the Finance Department, Govt. of the Punjab Notification No. FD(M-I)1-15/82-P-I dated 15-01-2000, house rent is to be deducted from the pay of the official who has been provided with a designated house.

During audit of different formations of District Health Authority Gujranwala it was observed that certain employees remained on leave during 2020-21 but deduction of various allowances, e.g. conveyance allowance, house rent allowance, HPA, NPA, SHCA, HSRA, personal allowance etc., were not made from their salaries which resulted in excess payment of allowances for Rs 13.517 million as detailed below:

(Rs. in million)

Sr. No.	Name of Formations	No. of employees	Amount
1	CEO (Health)	03	0.088
	CEO Health	290	3.330
2	THQ Kamoke	20	0.483
	THQ Kamoke	41	2.533
	THQ Kamoke	01	0.182
3	RHC Kot Laddah	03	0.026
	RHC Kot Laddah	13	0.259
	RHC Kot Laddah	03	0.495
4	RHC Rasool Nagar	04	0.336

5	Govt. Maternity Hospital, Gujranwala	13	0.471
6	RHC Laddah Warriach	06	0.076
	RHC Laddewala Warraich	36	0.482
7	THQ Noshehra Virkan	12	1.273
8	THQ Wazirabad	07	0.097
	THQ Wazirabad	37	3.386
	Total	147	13.517

Audit is of the view that due to weak financial controls overpayment was made which resulted in loss to government amounting to Rs 13.517 million.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held in **November, 2021** wherein the department replied that change input forms have been submitted to DAO Gujranwala to effect the recovery. CEO Health replied that concerned officers have been directed to deposit the overpaid amount. DAC kept the para pending till completion of recovery.

Audit recommends that compliance of recovery effected be ensured besides fixing of responsibility against the officer(s) at fault.

[PDP No. 4, 7, 34, 24, 39, 54, 59, 55, 74, 85, 99, 100, 106, 146 &131]

2.4.1.1.2 Unjustified payment of allowances - Rs 2.716 million

According to Health Department letter duly endorsed by Finance Department No.SO(ND)2-26/2004(Vol-II) dated 20.02.2015, employees working in health department (in BS-1 to BS-4) are admissible for health risk allowance @ Rs.1500/- p.m. Further according to letter No. PO(P&E-1) 19-113/2004 dated 13.04.2007, Governor of the Punjab approved the HSRA for the doctors posted/ to be posted at DHQ/THQ hospital as per following rates.

Sr. No.	Post	Less attractive THQ hospitals	Less attractive DHQ/THQ hospitals	Other DHQ Hospitals
1	M.O/Dental Surgeon (BS-17)	Rs.8,000/-	Rs.5,000/-	NIL
2	WMO/Women Dental Surgeon (BS-17)	Rs.10,000/-	Rs.6,000/-	NIL
3	Medical Superintendent (THQ Hospitals)	Rs.12,000/-	Rs.7,000/-	NIL
4	Anesthetist / Radiologist (BS-18)	Rs.30,000/-	Rs.23,000/-	Rs.12,000/-
5	Other specialist BS-18	Rs 22,000/-	Rs.15,000/-	Rs.8,000/-

Moreover, as per clause-v of above notification, specialists will be allowed only hospital based practice after duty hours.

During audit of following formations of District Health Authority Gujranwala, it was observed that management paid Health Sector Reform

allowance to the doctors / paramedics which was not admissible in these health facilities. Moreover, adhoc relief allowance 2019 @ 10% instead of 5% of basic pay was paid to the employees of BPS-17 and risk allowance was paid to the employees of BPS-5 and above resulting in overpayment of Rs 2.716 million.

(Rs. in million)

Sr. No.	Name of Formations	No. of employees	Amount
1	CEO (DHA)	53	0.793
		25	0.235
		08	0.056
		15	0.050
2	THQ Kamoke	16	0.473
		04	0.269
		06	0.054
3	Govt. Maternity Hospital, Gujranwala	03	0.160
4	THQ Noshehra Virkan	07	0.604
5	THQ Wazirabad	01	0.022
Total			2.716

Audit held that due to weak internal controls, inadmissible payment of allowances was made.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held in November, 2021 wherein the department replied that change input forms have been submitted to DAO to effect the recovery. DAC decided to keep the para pending till compliance.

Audit recommends recovery of allowances paid without entitlement / admissibility besides fixing of responsibility against the officer(s) at fault.

[PDP No. 9, 20, 22, 23, 33, 35, 45, 86, 129, 149]

2.4.1.2 Procurement related irregularities

2.4.1.2.1 Irregular purchase of LP medicine without rate contract – Rs. 1.079 million

According to rule 12(2) read with rule 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 of the procurements so planned.

Scrutiny of accounts of SMO Rural Health center Qila Deedar Singh revealed that expenditure amounting to Rs 1.079 million was incurred on local purchase of medicines without floating tender for rate contract. The medicine was purchased on quotation basis by splitting.

Audit is of the view that due to weak internal controls, medicines were purchased without rate contract which resulted in irregular purchase of medicine for Rs1.079 million.

The matter was reported to the CEO / PAO in September, 2021. DAC meeting was held in November, 2021 wherein the department replied that medicines were purchased on need basis. DAC did not accept the reply and pend the para for regularization.

Audit recommends regularization of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No.65]

CHAPTER 3

DISTRICT HEALTH AUTHORITY, GUJRAT

3.1 Introduction

There are 22 formations in District Health Authority Gujrat out of which audit of 7 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,852.754 and Rs 20.584 million. Expenditure and receipt audited is given in following table which was 75% and 86% respectively.

a) Audit Profile of District Health Authority Gujrat

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujrat	22	7	1,408.093	17.702
2	<ul style="list-style-type: none">• Assignment Account• SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 32.730 million were raised in this report during current audit of “District Health Authority, Gujrat.” This amount also includes recoveries of Rs 26.238 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	30.914
	b. Procurement related irregularities	-
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	1.816
5	Others	-
Total		32.730

c) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of DHA Gujrat, total original budget (development and non-development) was Rs.2,262.772 million, supplementary grant was Rs 348.791 million

and the final budget Rs.2,611.563 million. Against the final budget, total expenditure of Rs.2,162.766 million was incurred by District Health Authority during financial year 2020-21 which was less than final grant indicating poor financial planning and resulting in Saving of Rs 448.797 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1,961.347	298.287	2,259.634	1,880.300	-379.334	16%
Non Salary	288.922	43.940	332.862	276.983	-55.879	17%
Development	12.503	6.564	19.067	5.483	-13.584	71%
Total	2,262.772	348.791	2,611.563	2,162.766	-448.797	17%

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	3,004.14	2,249.95	-754.19	25
2020-21	2,611.56	2,162.77	-448.79	17

There was 13% decrease in budget allocation and 4% decrease in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20. There was an overall saving of Rs 448.79 million during 2020-21, showing decrease of 8% as compared to the financial year 2019-20.

3.2 Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Gujrat was made on the basis of various quality indicators set by Health department for the financial year 2020-21. The objectives of setting these targets were to improve health facilities at district level and availability of infrastructure.

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	3645948	3051096
2	Indoor Patients	108112	99911
3	Surgical Cases	34789	35054
4	Cardiac Coronary Unit	0	0
5	Diagnostic Services (Laboratory, Radiology)	528924	533680
6	Family Planning Activities	64199	57231
7	Paeds	231581	136750
8	Surgery	28291	7694

9	TB Chest Treatments	3201	2625
10	Free Medicines to Patients	3754060	3151007

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Gujranwala did not achieve the target number of patients in the case of outdoor, indoor, family planning, surgery and paed.

3.3 Brief Comments on the Status of Compliance with PAC Directive

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. The status of PAC meetings to discuss these audit reports is given below.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	8	Convened
2	2018-19	8	Not convened
3	2019-20	18	Not convened
4	2020-21	21	Not convened

3.4 AUDIT PARAS

3.4.1 Irregularities

3.4.1.1 HR / Employee related irregularities

3.4.1.1.1 Overpayment of special allowances - Rs 15.936 million

According to clause 6 (ii) of Government of Punjab Finance Department budget notification No. FD. PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of adhoc allowance 2010 @50%, the existing amount of 100% allowance shall be reduced by 50% w.e.f. 1.07.2017 the remaining amount shall continue to be drawn at frozen level.

During scrutiny of record it was observed that 59 doctors / nurses in THQ Major Shabir Sharif Shaheed Hospital Kunjah were drawing various special allowances i.e. health sector reform allowance, health professional allowance, incentive allowance, special healthcare allowance, nursing allowance etc. in financial year 2020-21. Since, doctors and nurses were not in receipt of 50% adhoc relief allowance 2010 and aggregate of their special allowances was more than the initial stage of their pay scales in 2008, they were not entitled for 100% of special allowances of Rs 15.936 million.

Audit is of the view that due to non-compliance of government instructions, special allowances were drawn 100% instead of 50%.

This resulted in inadmissible payment / overpayment of special allowances of Rs 15.936 million.

The matter was reported to the CEO / PAO in September, 2021. Department replied that the matter was referred to Finance Department for clarification. DAC in its meeting held on 16.11.2020, decided to keep para pending with the direction to take clarification / decision from Finance Department, Government of the Punjab Lahore.

Audit recommends recovery of the amount besides fixing of responsibility against officer(s) at fault.

[PDP No. 106]

3.4.1.1.2 Non deduction of house rent and conveyance allowance - Rs 10.302 million

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 - P-I, dated 15.06.2000 in case of government

servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant. In case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government servant resides or not. According to rule 7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building. Moreover, according to Finance Department clarification regarding admissibility of allowances in health department vide No. FD.SR-1/6-2/2020 dated 01.3.2021 that doctors working at THQs and DHQs are not entitled to Health Professional Allowance, Non Practicing Allowance, Special Health Care Allowance and Health sector reform Allowance during any kind of leave.

Scrutiny of accounts of following formations of District Health Authority Gujrat revealed that MOs/WMOs, pharmacists, charge nurses, technicians, dispensers, ward servants, chowkidars, and naib qasids were allotted designated residences or residing in government accommodations in health facility. However house rent allowance as well as conveyance allowance were not deducted. Due to non-deduction of House Rent and Conveyance Allowances, overpayment of Rs 1.302 million was made to the officers/officials.

(Amount in Rs)

Sr. No.	Name of Formations	No. of employees	Amount
1	MS THQ Hospital Sarai Alamgir	12	942,612
	MS THQ Hospital Sarai Alamgir	10	804,157
2	MS THQ Hospital Kharian	38	1,616,125
3	MS THQ Level Hospital Lalamusa	06	351,387
4	SMO RHC Tanda	14	5,341,304
	SMO RHC Tanda	11	275,931
5	MS THQ Level MSSS Hospital Kunjah	09	390,479
	MS THQ Level MSSS Hospital Kunjah	23	580,450
Total			10,302,445

Audit is of the view that due to weak internal controls, house rent and conveyance allowances were not deducted.

This resulted in overpayment of Rs 10.302 million from the public exchequer.

The matter was reported to the CEO / PAO in September, 2021. Department replied that residences were inhabitable and both conveyance and house rent allowance were deducted from the salaries of residents. Other DDOs replied that change input forms were submitted to the DAO Gujrat. However department did not produce any documentary evidence in support of reply. DAC in its meeting held on 16.11.2021, directed to recover the amount and produce the relevant record.

Audit recommends recovery of overpaid allowances besides fixing of responsibility against officer(s) at fault.

[PDP No. 26, 51, 27, 80, 96, 98, 110 & 111]

3.4.1.1.3 Overpayment of social security benefit (SSB) in lieu of pension - Rs 2.084 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

Scrutiny of accounts of following formations of District Health Authority Gujrat revealed that the doctors, pharmacists, charge nurses, junior technicians, laboratory technicians, drivers, chowkidars were appointed on contract. Later on the services of the officers/officials were regularized but SSB @ 30% amounting to Rs 2.084 million in lieu of pension was paid. Due to drawl of SSB in lieu of pension, overpayment was made to officers/officials. Further the drawl of adhoc relief allowances 2017, 2018 & 2019 were paid more than the entitlement.

(Amount in Rs)

Sr. No.	Name of Formations	No. of employees	Amount
1	MS Govt. Trauma Centre Lalamusa	05	1,078,323
2	MS THQ Level MSSS Hospital Kunjah	09	1,006,000
Total			2,084,323

Audit is of the view that due to weak internal controls, SSB in lieu of pension @ 30% was paid to the officers/officials after regularization of services.

This resulted in overpayment of Rs 2.084 million to the officers/officials from the public exchequer.

The matter was reported to the CEO / PAO in September, 2021. Department replied that salary change input forms were submitted in DAO Gujrat, however no documentary evidence was produced till finalization of this report. DAC in its meeting held on 16.11.2021, decided to keep the para pending till complete recovery of the amount.

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

[PDP No. 90 &108]

3.4.1.1.4 Unauthorized payment of Special Health Sector Reform Allowance - Rs 1.648 million

According to Letter No. letter NO. PO(P&E-1) 19-113/2004 dated 13.04.2007, Governor of the Punjab approved the Special Health Sector Reform Allowance for the doctors posted/ to be posted at DHQ/THQ hospital as per following rates:

Sr. No.	Post	Less attractive THQ hospitals	Less attractive DHQ/THQ hospitals	Other DHQ Hospitals
1	Medical Officer/Dental Surgeon (BS-17)	Rs.8,000/-	Rs.5,000/-	NIL
2	WMO/Women Dental Surgeon (BS-17)	Rs.10,000/-	Rs.6,000/-	NIL
3	Medical Superintend (THQ Hospitals)	Rs.12,000/-	Rs.7,000/-	NIL
4	Anesthetist/Radiologist (BS-18)	Rs.30,000/-	Rs.23,000/-	Rs.12,000/-
5	Other specialist BS-18	Rs 22,000/-	Rs.15,000/-	Rs.8,000/-

Moreover, as per clause-v of the above notification, specialists will be allowed only hospital based practice after duty hours.

During audit of MS THQ Hospital Kharian for the period 2020-21 it was observed that 22 specialists / consultants were doing private practice and drawing Special HSRA without admissibility. Similarly HSRA was also paid to the MOs and WMOs during the period. However HSRA was not admissible as the hospital was not included in the list of less attractive hospitals. Further officials also drew HSRA whereas the allowance was not admissible in THQ Hospital.

Audit is of the view that due to weak internal controls, health sector reform allowance was paid to the officers/officials without entitlement.

This resulted in unauthorized payment of HSRA of Rs 1.648 million.

The matter was reported to the CEO / PAO in September, 2021. Department replied that HSRA was paid as per the government notification. DAC in its meeting held on 16.11.2021, decided that according to notification the specialists are only allowed hospital based practice. All the specialists who are not drawing NPA due to private practice they are not entitled to draw HSRA too. DAC kept the para pending till recovery.

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

[PDP No. 58]

3.4.1.1.5 Overpayment due to grant of annual increment - Rs 0.944 million

According to Contract Appointment Policy 2004, XIII-Pay Package, (ii) Where appointment is made on pay package other than the pay and allowances prescribed under the National Pay Scales (a) A package of pay & allowances as approved by the Chief Minister on the recommendations of the Contract Appointment Regulations Committee, keeping in view the specific requirements, including qualification, etc., of the job. (b) Any ad hoc/special relief, etc., given to the regular Government servants, shall not be admissible. (c) Annual increment shall not be allowed unless specifically provided in the pay package.

Scrutiny of accounts of following formations of District Health Authority Gujrat revealed that the doctors were appointed on adhoc basis for one year by the Primary and Secondary Healthcare Department Lahore. However annual increment amounting to Rs 0.944 million was paid to the doctors even on adhoc appointment during the financial year 2020-21. Therefore payment of annual increment to the doctors appointed on adhoc basis was made without entitlement. **Annexure-C**

Sr. No.	Name of Formations	No. of doctors	Amount (Rs)
1	MS THQ Hospital Sarai Alamgir	07	112,480
2	MS THQ Hospital Sarai Alamgir	01	274,872
3	MS THQ Hospital Kharian	15	142,250
4	MS Civil Hospital Lalamusa	10	147,165
5	SMO RHC Tanda	14	267,375
Total			944,142

Audit is of the view that due to weak internal controls, annual increment was paid to the doctors and officials without admissibility.

This resulted in overpayment of Rs 0.944 million from the public exchequer.

The matter was reported to the CEO / PAO in September, 2021. Department replied that salary change input forms were submitted in DAO Gujrat, however department did not produce documentary evidence till finalization of this report. DAC in its meeting held on 16.11.2021, decided to keep the para pending with the direction to recover the amount.

Audit recommends recovery of unjustified payment of annual increment besides fixing of responsibility against officer(s) at fault.

[PDP No. 24, 37, 52, 72 & 95]

3.4.2 Value for money and service delivery issues

3.4.2.1 Loss due to non-auction of parking and canteen - Rs 1.816 million

According to District Health Authorities Functions clause 94, A District Health Authority shall: (a) establish, manage and supervise primary and secondary health care facilities and institutions; (b) approve the budget of the Authority and allocate funds to health institutions.

Scrutiny of accounts of following formations of District Health Authority Gujrat revealed that parking and canteen were auctioned in financial year 2019-20 and recovered the auctioned amount from the contractors. However parking stand and canteens were not auctioned during the financial year 2020-21. The government sustained loss of revenues due to non auctioning of parking and canteen fee.

Sr. No.	Name of Formations	Description	Amount (Rs)
1	MS THQ Hospital Sarai Alamgir	Canteen	252,000
2	MS THQ Hospital Kharian	Parking & Canteen	1,312,400
3	MS Civil Hospital Lalamusa	Parking & Canteen	252,000
Total			1,816,400

Audit is of the view that due to weak financial management, parking fee and canteen were not auctioned by the management of health facilities.

This resulted in loss to government revenue of Rs 1.816 million.

The matter was reported to the CEO / PAO in September, 2021. Department replied that parking and canteen were auctioned during the financial year 2020-21 but no bidder participated. However department did not produce any documentary evidence in support of reply. DAC in its meeting held on 16.11.2021, directed the department to produce a certificate duly signed by the auction committee that no bidder participated in the bidding process. DAC also directed CEO (Health) Gujrat to conduct a detailed scrutiny and notify regarding parking facility and establishment of canteens in all the health facilities under his jurisdiction.

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

[PDP No. 29, 41 &74]

CHAPTER 4

DISTRICT HEALTH AUTHORITY, HAFIZABAD

4.1 Introduction

There are 13 formations in District Health Authority Hafizabad out of which audit of 7 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,314.380 million and Rs 11.650 million. Expenditure and receipt audited is given in following table which was 49% and 75% respectively.

a) Audit Profile of District Health Authority Hafizabad

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Hafizabad	13	7	906.920	7.805
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 64.620 million were raised in this report during current audit of “District Health Authority, Hafizabad.” This amount also includes recoveries of Rs 24.682 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit observations

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	a. HR/Employees related irregularities	27.042
	b. Procurement related irregularities	28.169
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	9.414
Total		64.620

c) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of DHA Hafizabad, original budget (development and non-development) was

Rs.1,274.877 million, supplementary grant was Rs.275.513 million and the final budget Rs.1,550.39 million. Against the final budget, total expenditure of Rs1,314.380 million was incurred by District Health Authority during financial year 2020-21 which was less than final grant indicating poor financial planning and resulting in Saving of Rs 236.010 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1,019.373	202.464	1,221.837	1,046.854	-174.983	14%
Non Salary	249.147	49.485	298.632	255.864	-42.768	14%
Development	6.357	23.564	29.921	11.662	-18.259	61%
Total	1,274.877	275.513	1,550.390	1,314.380	-236.010	15%

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	1,484.74	1,118.31	-366.43	25
2020-21	1,550.39	1,314.38	-236.01	15

There was 4% increase in budget allocation and 18% increase in expenditure incurred during the financial year 2020-21 as compared to the financial year 2019-20. There was an overall saving of Rs 448.79 million during 2020-21 showing a decrease of 10% as compared to the financial year 2019-20.

4.2 Sectoral Analysis

i. Analysis of Targets and achievements

Sectorial analysis of DHA Hafizabad was made on the basis of various quality indicators set by Health department for the financial year 2020-21. The objectives of setting these targets were to improve health facilities at district level and availability of infrastructure.

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	1996115	1829011
2	Indoor Patients	75612	72231
3	Surgical Cases	82282	85232
4	Cardiac Coronary Unit	7523	6576
5	Diagnostic Services (Laboratory, Radiology)	102325	106324
6	Family Planning Activities	22364	24362
7	Paeds	57024	53803

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
8	Surgery	31572	28365
9	TB Chest Treatments	9236	91235
10	Free Medicines to Patients	235690	211365

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Gujranwala did not achieve the target number of patients in the case of outdoor, indoor and paed.

4.3 Brief comments on the status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Status of PAC meetings to discuss these audit reports is given below.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	Not convened
2	2018-19	19	Not convened
3	2019-20	30	Not convened
4	2020-21	12	Not convened

4.4 AUDIT PARAS

4.4.1 Irregularities

4.4.1.1 HR / Employee related irregularities

4.4.1.1.1 Irregular payment of allowances during leave period – Rs 17.564 million

According to Finance Division letter No.FD.SR-1/6-2/2020 dated 08.06.2021 and Letter No.SO(ND)2-26/2017 of Govt. of the Punjab Special Health care & Medical Education Department dated 08.07.2021, Doctors working in SHC & ME department are not entitled to HPA, HCA, NPA and HSRA during any kind of leave. Moreover, conveyance allowance is inadmissible during leave period. Similarly C.A is not admissible to employees who are residing within the premises of duty place. Moreover, as per clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant cannot draw HRA and conveyance allowance and will pay house rent charges @5% even if the facility is not availed.

Audit of the following formation of DHA Hafizabad for the financial year 2020-21, revealed that 273 employees working in following health facilities were on leave during 2020-21 but deduction of various allowances such as health professional allowance, non-practicing allowance and health sector reform allowances were not made from their salaries which resulted in excess payment of Rs 17.564 million

Sr. No.	Name of Formations	No. of employees	Amount of Share (Rs in million)
1	CEO (DHA) Hafizabad	15	0.405
2	MS DHQ Hospital Hafizabad	38	2.719
	MS DHQ Hospital Hafizabad	205	9.015
	MS DHQ Hospital Hafizabad	13	1.698
3	M.S THQ Hospital Pindi Bhattian	17	1.502
4	MS Trauma Center Hafizabad	30	0.838
	MS Trauma Center Hafizabad	8	0.742
	MS Trauma Center Hafizabad	2	0.421
5	SMO RHC Sukheke	4	0.224
	Total	332	17.564

Audit is of the view that due to weak internal controls allowances were paid during leave period.

This resulted in overpayment of pay and allowances amounting to Rs 17.564 million.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held on 18.11.2021 wherein CEO (Health) replied that recovery had been initiated and in process whereas reply of the trauma center was that staff is working in Trauma center which is 1 km away from residence, hence they are entitled for conveyance allowance. Other departments admitted the recovery. DAC directed for recovery within 03 month and clarification from Finance Department Government of the Punjab in respect of deduction of Mess, Dress and nursing allowances during earned leave of charge nurses.

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

[PDP No.15, 23, 80, 18, 22, 65, 93. 103, 94]

4.4.1.1.2 Payment of pay and allowances after expiry of contract - Rs 3.425 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

Audit of M.S DHQ Hospital Hafizabad, it was revealed that the employees who relinquished their charge due to expiration of adhoc period or removed from service but pay and allowances were paid after charge relinquishment / resignation and removal from service. This resulted in excess payment of pay & allowances of Rs 3.425 million. **Annexure-D**

Audit is of the view that due to weak internal controls pay and allowances were paid which resulted in overpayment of pay and allowances amounting to Rs 3.425 million..

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held on 18.11.2021 wherein department accepted overpayment. DAC directed for recovery within 06 months of the issuance of minutes. However, no progress was intimated till finalization of this report.

Audit recommends recovery of overpaid amount from the concerned employees besides fixing of responsibility against officer(s) at fault.

[PDP Nos.23]

4.4.1.1.3 Overpayment of Social Security Benefit - Rs 3.693 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

During the audit of following formations of District Health Authority Hafizabad for the financial year 2020-21, it was observed that Social Security Benefit @ 30% amounting to Rs 3.693 million in lieu of pension was paid to 65 employees after regularization of service.

Sr. No.	Name of Formations	No. of Employees	Amount Rs. in million
01.	M.S DHQ Hospital Hafizabad	21	1.564
02.	MS THQ Pindi Bhattian	3	0.162
03.	MS THQ Pindi Bhattian	1	0.061
04.	Trauma Center Hafizabad	37	1.84
05.	SMO RHC Jalal Pur Bhattian	3	0.066
Total		65	3.693

Audit is of the view that due to weak internal controls overpayment of pay and allowances were made.

This resulted in overpayment of Social Security Benefit amounting to Rs 3.693 million.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held on 18.11.2021, department replied that the letters have been written to staff for provision of service books. DAC directed for actual recovery through installments.

Audit recommends fixation of pay and allowances according to rules and recovery of the amount overpaid besides fixing of responsibility against officer(s) at fault.

[PDP No.47.53,71, 79,99]

4.4.1.1.4 Non-recovery of standard rent - Rs. 2.355 million

According to Government of the Punjab, S&GAD letter No. EO (S&GAD)/Policy/2002-1942, dated 16-10-2002, 60% of basic pay is required to be charged as penal rent from the officials residing in Government residences unauthorized.

During audit of THQ Pindi Bhattian for financial year 2020-21, it was observed that a gazetted residence in colony of Tehsil Head Quarter hospital was illegally occupied by Dr. Asghar Ali Hanjra after his retirement from service in March 2018 (beyond the period of six months). Management could neither vacate the residence nor standard rent amounting to Rs 2.355 million was recovered from employee. Moreover, record of MS Trauma Center Hafizabad revealed that officials were residing in residences of upper scales and Mr. Sajjad, Reader Session court was occupying the residence of Trauma Center illegally as he was not authorized to reside in the residences of RHC. Management did not impose standard rent for that period at the rate of 60% of basic pay amounting to Rs 489,168. **Annexure-E**

Audit held that non-recovery of standard rent was due to weak internal controls.

This is resulted in loss of Rs 2.355 million to government.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held on 18.11.2021, MS THQ Pindi Bhattian replied that said doctor occupied residence illegally after retirement and he has also taken stay order from court. DAC directed for recovery of standard rent and write a letter to court in the context of audit para. MS Trauma Center replied that the concerned employee had been asked to deposit the standard rent.

Audit recommends departmental inquiry of the matter besides recovery and vacation of illegal occupation of residences.

[PDP No. 69, 95]

4.4.1.2 Procurement related irregularities

4.4.1.2.1 Unjustified purchase of medicine for RHCs - Rs 13.390 million

According to terms and conditions of agreement clause No. 5.3, PHFMC shall be responsible for the cost of utilities, for due maintenance of equipment, furniture, and buildings of the Designated Health Facilities at acceptable and satisfactory standards for the duration of the assignment and their return to an authorized representative of the DHA Hafizabad at the conclusion of the said period. PHFMC shall, for the aforesaid purposes, receive adequate financial resources from the DHA Hafizabad.

Audit of Chief Executive Officer (Health) Hafizabad for the financial year 2020-21, revealed that RHCs of district Hafizabad were handed over to Punjab Health Facilities Management Company through an agreement dated 03-04-17 but still bulk medicines were purchased and transferred to RHCs through CEO health, whereas PHFMC was taking funds during the financial year 2020-21 directly from primary & secondary health department. After entering into an agreement it was sole responsibility of PHFMC to fulfill the required medicine need of the all health facilities.

Audit was of the views that due to weak internals and financial indiscipline unjustified purchase of medicine was made for Rs13.390 million.

This resulted in irregular expenditure of Rs 13.390 million.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held on 18.11.2021. Department replied that purchase was made as budget was provided by the apex office. DAC did not accept the justification and directed for clarification from Secretary Health as the RHCs are under the control of PHFMC.

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

[PDP No.09]

4.4.1.2.2 Irregular procurement by splitting - Rs 12.779 million

According to Rule 9 of PPRA 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Audit of DHQ Hospital Hafizabad and MS THQ Hospital Pindi Bhattian, it was observed that expenditure of Rs 12.779 million was incurred on purchase of miscellaneous items by splitting the indents in violation of above rules. This resulted in irregular and un-economical expenditure for Rs. 12.779 million as open competition was avoided.

Sr. No.	Name of Formations	Description of Purchases	Amount (Rs. in million)
1	M.S DHQ Hospital Hafizabad	Stationery Items	3.086
		Plant & Machinery	1.860
2	MS THQ Hospital Pindi Bhattian	Misc. Medicines	0.906
		Cost of other Stores	2.220
		Misc. items	4.707
	Total		12.779

Audit held that due to non-compliance of rules the expenditure was split up to avoid open tender against the rules ibid.

The matter was reported to the CEO/PAO in September, 2021. DAC meeting was held on 18.11.2021, the department replied that most of the items were purchased for COVID-19 and remaining items were rarely used that's why purchases were made on quotations. DAC did not accept the justification and directed for regularization of the matter.

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

[PDP No. 24, 31, 52, 60, 61]

4.4.1.2.3 Irregular repair of building - Rs 2.00 million

According to rule 9 of PPRA 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Audit of MS DHQ Hospital Hafizabad, revealed that an expenditure of Rs 2.00 million was incurred on repair of building by splitting to avoid tender process. Moreover, estimates of repair were not prepared by qualified engineer of building department. This resulted in irregular and un-economical expenditure of Rs 2.00 million as open competition was avoided as detailed below:

Supplier/Company Name	Bill No. Date	Description	Gross Amount
Qadri & Co	28-04-21	Repair Building of Trauma center	198,000

Qadri & Co	7/4/2021	Repair Building of Trauma center	168,000
Asif Ali Enterprises	13-05-21	Repair Building of Trauma center	195,000
Qadri & Co	23-04-21	Repair Building of Trauma center	198,000
Asif Ali Enterprises	8/4/2021	Repair Building of Trauma center	195,000
Qadri & Co	14-04-21	Repair Building of Trauma center	190,000
Asif Ali Enterprises	8/4/2021	Repair Building of Trauma center	195,000
Qadri & Co	26-04-21	Repair Building of Trauma center	196,000
Asif Ali Enterprises	27-03-21	Repair Building of Trauma center	195,000
Asif Ali Enterprises	18-05-21	Repair Building of Trauma center	195,000
Asif Ali Enterprises	15-05-21	Repair Building of Trauma center	75,000
	Total		2,000,000

Audit is of the view that due to weak internal controls repair of building was conducted resulting in irregular payment of Rs 2.000 million.

The matter was reported to the CEO/PAO in September, 2021. In DAC meeting held on 18.11.2021, department replied that budget release was received in April-2021 and letter was also written to building department for estimation. DAC did not accept the reply and directed to get the matter regularized from competent authority.

Audit recommends for regularization of expenditure besides fixation of responsibility against the person (s) person at fault.

[PDP No.25]

4.4.2 Others

4.4.2.1 Unauthorized payment of laboratory share - Rs 6.315 million

According to clause 2(iii) of notification No.SO (H&D)7-9/2017 dated 29-10-2019, in case pathologist is not available in the hospital, requisite share shall be deposited in Government treasury along with 70% of revenue collected for diagnostic tests.

Audit of following formation revealed that MS of these medical facilities were paid receipts share of Pathologists and radiologists in absence of the specialists for which the Medical Superintends were not entitled as given below in the table.

S.#	Name of Formation	Share claimed by MS for Period	Share claimed on behalf of	Amount of Share (Rs in million)
1	MS DHQ Hospital Hafizabad	2020-21	Radiologist	0.982
2	Trauma Center Hafizabad	2018-21	Pathologist	5.079
		Dec. 2020 to June 2021		0.254
Total				6.315

Audit is of the view that due to weak internal controls lab share was paid without entitlement which resulted in overpayment of incentive allowance amounting to Rs 6.315 million.

The matter was reported to the CEO/PAO in September, 2021. DAC in its meeting convened on 18.11.2021 directed the department to take clarification from Finance Department Govt. of the Punjab regarding payment of Lab share, X-ray and C.T Scan share to M.S in the absence of pathologist and radiologist.

Audit recommends recovery from the concerned employee besides fixing of responsibility against officer(s) at fault.

[PDP No. 35, 91, 92]

4.4.2.2 Non-recovery of penalty from contractor -Rs. 3.099

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

MS DHQ Hospital Hafizabad awarded rate Contract of Cycle Stand & Canteen of Trauma Center to M/S Cobra Security (Pvt.) Ltd.

Faisalabad for the financial year 2018-2019. According to the terms & conditions of contract the company was to provide 10 security guards for trauma center. The contractor provided only 02 Security Guard instead of 10 guards. Similarly during financial year 2019-20 contract of Parking Stand & Canteen was awarded to M/S Malik Brothers R/O Kot Nakkah Jatalna Tehsil Pindi Bhattian District Hafizabad. According to the terms & conditions of the contract company was to provide 17 security guards in Trauma Center Hafizabad including 3 retired army men as supervisor (not below the rank of JCO) and other security guard which includes 05 retired army officials 04 lady searchers and remaining civilian guards. The contractor provided only 05 Security Guard instead of 17 Guards during the period. **Annexure-F**

This resulted in loss of Rs 3.099 million to public exchequer.

Audit held that due to weak internal controls and non-compliance of clause of the contract, the contractor did not comply with the contract policy resulting in non-recovery of penalty.

The matter was reported to the CEO/PAO in September, 2021. In DAC meeting convened on 18.11.2021, the department admitted the fault and recovery thereof. DAC directed for effecting of recovery at earliest.

Audit recommends for a probe into the matter and early action against the person(s) at fault.

[PDP No.88,89]

CHAPTER 5

DISTRICT HEALTH AUTHORITY MANDI BAHAUDDIN

5.1 Introduction

There are 17 formations in District Health Authority Mandi Baha-ud-Din out of which audit of 7 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,828.733 million and Rs 11.225 million. Expenditure and receipt audited is given in following table which was 54% and 74% respectively.

a) Audit Profile of District Health Authority M.B Din

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA MB din	17	7	987.520	8.310
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 107.915 million were raised in this report during current audit of “District Health Authority, Mandi Baha-ud-din.” This amount also includes recoveries of Rs 36.887 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit observations

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	9.722
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	
	a. HR/Employees related irregularities	36.887
	b. Procurement related irregularities	62.557
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	8.471
Total		107.915

c) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of DHA Mandi Baha-ud-Din, original budget (development and non-development) was Rs 2,857.510 million, supplementary grant was

Rs 427.886 million and the final budget was amounting to Rs 3,300.397 million. Against the final budget, total expenditure of Rs 1,828.733 million was incurred by District Health Authority during the financial year 2020-21 which was less than final grant indicating poor financial planning and which resulted in saving of Rs 1,471.664 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	2,096.070	301.208	2,397.277	1,333.669	-1,063.608	44%
Non Salary	739.830	106.314	846.145	470.733	-375.412	44%
Development	36.611	20.364	56.975	24.331	-32.644	57%
Total	2,872.511	427.886	3,300.397	1,828.733	-1,471.664	45%

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2,701.40	1,717.15	-984.25	36
2020-21	3,300.397	1,828.733	-1,471.664	45

There was 22% increase in budget allocation and 6% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20. There was overall saving of Rs 1,471.664 million during 2020-21 showing an increase of 9% as compared to the financial year 2019-20.

5.2 Sectoral Analysis

i. Analysis of Targets and achievements

Sectorial analysis of DHA Mandi Baha-ud-Din was made on the basis of various quality indicators set by Health department for the financial year 2020-21. The objectives of setting these targets were to improve health facilities and availability of infrastructure at district level.

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	950000	928559
2	Indoor Patients	40000	38833
3	Surgical Cases	13500	13,701
4	Cardiac Coronary Unit	0	0
5	Diagnostic Services (Laboratory, Radiology)	450000	436496
6	Family Planning Activities	58500	54250

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
7	Paeds	110518	106,518
8	Surgery	3850	3,570
9	TB Chest Treatments	4412	4401
10	Free Medicines to Patients	950000	928559

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Mandi Baha-ud-Din did not achieve the target number of patients in the case of outdoor, indoor and paed.

5.3 Brief comments on the status of compliance with PAC directives

The audit reports pertaining to the following years have been submitted to the Governor of the Punjab. Status of PAC meetings to discuss these audit reports is given below.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	13	Not convened
2	2018-19	12	Not convened
3	2019-20	11	Not convened
4	2020-21	10	Not convened

5.4 AUDIT PARAS

5.4.1 Irregularities

5.4.1.1 HR / Employee related irregularities

5.4.1.1.1 Overpayment of allowances - Rs 13.365 million

According to Finance Division letter No.FD.SR-1/6-2/2020 dated 08.06.2021 and Letter No.SO(ND)2-26/2017 of Govt. of the Punjab Special Health care & Medical Education Department dated 08.07.2021, Doctors working in SHC & ME department are not entitled to Grant HPA, HCA, NPA and HSRA during any kind of leave. Further, according to Treasury Rule 7, conveyance allowance is not inadmissible during leave period. Moreover, as per clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance and will pay rent @5% even if the facility is not availed and residence remains vacant during the period

During audit of following formations of District Health Authority Mandi Baha-ud-din it was observed that 236 employees remained on leave during 2020-21 but deduction of various allowances i.e. C.A, HPA, HSRA, Incentive Allowance, Nursing Allowance, Dress and Mess allowances was not made from their salaries which resulted into excess payment of allowances amounting to Rs 13.365 million as detailed below:

(Rs in million)			
Sr. No.	Name of Formations	No. of Employees	Amount
1	CEO Health Mandi Baha-ud-din	122	5.726
2	MS DHQ Hospital M.B Din	61	4.211
3	MS THQ Hospital Malikwal	26	1.240
4	MS THQ Hospital Phalia	11	1.461
5	SMO RHC Bhekomore	16	0.727
Total		236	13.365

Audit is of the view that due to weak internal controls, excess payment was made to the officers and officials.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 29.11.2021 the department replied that recovery has been initiated and change input forms were submitted to DAO. Reply of the management was not accepted as no documentary evidence was provided. DAC decided to keep the para pending till the recovery of whole amount. No further progress was intimated till finalization of this report.

Audit recommends recovery of overpaid allowances from the concerned employees besides fixing of responsibility against the officer(s) at fault.

[PDP No. 13, 46, 79, 103, 130]

5.4.1.1.2 Over payment of SSB allowance - Rs 8.874 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance. Moreover, According to clarification issued by Government of Punjab, Finance Department vide No FD-SR-II/9-214/2013 dated 27.11.2014 Personal Allowance is to be discontinued upon fresh appointment, promotion, retirement and posting to another cadre case.

CEO Health and its allied formations did not fix the pay and allowances of the employees at initial stage whose services were regularized. Consequently, 30% Social Security Benefit in lieu of pension and other allowances as mentioned below was paid to these employees. This resulted in overpayment of Rs 8.874 million as detailed below.

(Rs in million)

Sr. No.	Name of Formations	Description	Amount
1	CEO Health M.B.Din	Personal allowance	4.622
		Social Security Benefit	7.773
2	MS DHQ Hospital M.B.Din	House rent and conveyance allowance and 5% repair charges	2.037
		Social Security Benefit	0.471
3	MS THQ Hospital Malikwal		0.363
4	MS THQ Hospital Phalia		0.267
Total			8.874

Audit held that due to weak internal controls, Social Security Benefit was paid.

This resulted in overpayment of Rs 8.874 million

The matter was reported to PAO in September, 2021. In the DAC meeting held on 29.11.2021 department replied that letter was issued to DAO Mandi Bahauddin for recovery of overpayment. DAC decided to keep the para pending with the direction to recover the amount within 6

months of the issuance of minutes of meeting. No further progress was intimated till the finalization of this report.

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

[PDP No. 17, 16,7, 53,78,115]

5.4.1.1.3 Overpayment after relinquishing the charge - Rs 8.951 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

During scrutiny of record of following formations, it was observed that different employees relinquished the charge of their posts but pay and allowances were not stopped in time.

(Rs in million)		
Sr. No.	Name of Formations	Amount
1	CEO Health M.B.Din	1.987
2	DHO M.B.Din	2.450
3	MS DHQ Hospital M.B.Din	1.987
		1.028
4	MS THQ Hospital Phalia	1.499
Total		8.951

Audit held that due to weak internal controls, excess payment of pay and allowances were made.

This resulted in overpayment of Rs 8.951 million

The matter was reported to PAO in September, 2021. In the DAC meeting held on 29.11.2021 department replied that letter was issued to DAO Mandi Bahauddin for recovery of overpayment. DAC decided to keep the para pending with the direction to recover the amount within 6 months of the issuance of minutes of meeting. No further progress was intimated till finalization of this report.

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

5.4.1.1.4 Unauthorized drawl of pay and allowances - Rs 2.203 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

Scrutiny of accounts of MS THQ Hospital Phalia revealed that Dr. Imran Javed, Consultant Surgeon bearing Personal 3211398 was absconder during the Financial Year 2020-21. Pay and allowances were continuously paid to him instead of stoppage of pay.

Audit is of the view that due to weak internal controls, pay and allowances were paid during the period of absence.

This resulted in unauthorized drawl of pay and allowances for Rs 2.203 million.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 29.11.2021 MS THQ Hospital Phalia replied that the pay was stopped by the department but DAO started the pay without any intimation. DAC directed to write letter to DAO M.B Din in this regard for clarification beside recovery.

Audit recommends recovery from concerned besides fixing of responsibility against person(s) at fault.

[PDP No. 122]

5.4.1.1.5 Unjustified/ overpayment on Resignation & Removal from Service - Rs 1.938 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part

During scrutiny of accounts of M.S DHQ Hospital M.B.Din and THQ hospital Malikwal it was observed that various employees were either resigned/retired or removed from their service but Payment of pay and allowances amounting to Rs 1.938 million was paid to them after resign/removal. **Annexure-G**

Audit is of the view that due to weak internal controls, pay and allowances were paid after resignation.

This resulted in overpayment of Rs 1.938 million.

The matter was reported to PAO in September, 2021. In DAC meeting held on 29.11.2021 the departments replied that efforts were being made to effect recover.

Audit recommends recovery from concerned besides fixation of responsibility against person(s) at fault.

[PDP 47,90]

5.4.1.1.6 Non-recovery of pay & allowances for absent period - Rs 1.556 million

According to Government of the Punjab, Health Department, Secretary Health letter No.PS(SH)30-06-2010 dated 30-06-2010, half of the monthly HSR allowance of the Doctor or staff member concerned on one unauthorized absence during a month will be made and stoppage of HSR allowance for three months at the minimum but may be up to six month on two unauthorized absences during a month. In case of absent from duty the official/office shall not be entitled for pay and allowance

Scrutiny of record of MS DHQ Hospital Mandi Bahauddin revealed that the officers / officials were found absent from their duties during the Financial Year 2020-21. The absent period was not decided as EOL and the salaries of their absent period were not deducted.

Due to non deduction of salaries, unjustified payment of pay and allowances of Rs. 1.556 million were made to the officers / officials.

Annexure-H

Audit is of the view that the payment is unjustified and be recovered from concerned.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 29.11.2021 department replied that letter has been written to DAO M.B Din for recovery. DAC directed the department to effect recovery from concerned officers.

Audit recommends recovery of amount and fixing of responsibility against the person(s) at fault.

[PDP No 50]

5.4.1.2 Procurement related irregularities

5.4.1.2.1 Splitting of job orders to avoid open tender – Rs 61.064 million

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Various formations of District Health Authority M.B Din incurred an expenditure of Rs.61.064 million for the purchase of different items by splitting in small orders to avoid open tender. Partial supply orders were issued to the suppliers / contractors to procure huge quantity of various items during the financial year 2020-21, as detailed below.

(Rs in million)

Sr. No.	Name of Formations	Description of items	Amount
1	CEO Health	N-95 Mask, hand sanitizers and gloves, Dialyzer, Bicarbonate solution, BTL adult, Injections, surgical items	31.376
2	M.S DHQ Hospital	Lab items, blood bags, printing material, laundry, medical gas cylinder,	14.121
3	MS THQ Hospital Malikwal	Medical gas cylinder	0.971
4	MS THQ Hospital Phalia	Misc. items, laundry, installation of cameras,	6.362
5	SMO RHC Chalianwala	Misc. items, machinery, printing material, X-ray films	8.234
Total			61.064

Audit is of the view that due to non-compliance of government rules and regulations, purchases were split up to avoid open competition.

This resulted in irregular expenditure of Rs 61.064 million.

The matter was reported to PAO in September, 2021. In DAC meeting held on 29.11.2021 management replied that items were purchased on need basis through quotations. DAC did not accept the reply

of the department and directed to regularize the purchases from the competent authority.

Audit recommends investigation of the matter besides fixing of responsibility for non-compliance of PPRA Rules.

[PDP No. 4, 21-25, 42, 43, 59- 62, 64, 89, 106-108, 111, 153, 154, 156, 157]

5.4.1.2.2 Irregular purchase of X-ray films - Rs 1.493 million

According to rule 9 of PPRA 2014, “save as otherwise provided and subject to the regulations, 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. (2) The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of MS DHQ Hospital Mandi Bahauddin, it was observed that an expenditure of Rs 1.493 million was incurred on purchase of x-ray films during financial year 2020-21 from three different suppliers instead of awarding rate contract by floating tender on PPRA website. Moreover, comparison of rates with rates of financial year 2019-20 revealed that x-ray films were purchased at higher rates resulting in excess payment of Rs 0.522 million. X-ray films were neither taken in stock register nor their issuance were available. **Annexure-I**

Audit is of the view that due to non-compliance of rules X-ray films were purchased at higher rates in violation of PPRA rules.

This resulted in irregular and un-economical expenditure amounting to Rs. 1.493 million.

The matter was reported to PAO in September, 2021. In DAC meeting held on 29.11.2021, department did not give any reply. DAC directed the department to regularize the expenditure.

Audit recommends regularization of matter and fixing of responsibility against the person(s) at fault besides recovery of excess payment.

[PDP No. 63]

5.4.2 Others

5.4.2.1 Unauthorized reimbursement of medical bills - Rs 5.136 million

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

CEO Health and M.S DHQ Hospital M.B Din made payment of Rs 5.136 million against reimbursement of medical bills of the employees of DHQ Hospital. Mandatory record in respect of medical bill such as patient history form, medication chart, pharmacist review sheet, TPR chart, fluid intake chart, daily progress report, nurse notes, round orders and investigation record was not available. Moreover, the patients were treated in DHQ hospital and the medicine was required to be purchased through LP instead of reimbursement.

Audit is of the view that due to non-compliance of rules of reimbursement of medical bills were made.

This resulted in unauthorized reimbursement of medical bill amounting to Rs5.136 million.

The matter was reported to PAO in September, 2021. In DAC meeting held on 29.11.2021 department replied that due to insufficient LP budget, employees purchased these medicine from the market and claimed reimbursement. No documentary evidence was provided by the department.

Audit recommends regularization of matter besides fixing of responsibility against the person(s) at fault.

[PDP No. 06, 76]

5.4.2.2 Non auction of canteen and parking contracts and non deposit of dues - Rs 3.335 million

According to Auction of collection rights rules 2016 rule (1) sub-rule (2), a local government may award contract, assign right to collect income on its behalf, to the contractor for the next or current financial year.

MS DHQ Hospital did not auction two parking stands & two canteens situated in the hospital premises during 2020-21. The department made self-collection for hospital parking & canteen fee and deposited only Rs 845,000 during 2020-21 @ Rs350,000 / month. The payments received

on account of canteen and parking fee were not deposited into treasury during the period. The department did not produce any record regarding actual collection of fee. On the basis of receipt collected by the department, Govt. sustained a loss of at least Rs. 3.335 million due to non-auction of collection rights. **Annexure-J**

Audit is of the view that due to weak internal controls, amount collected was not deposited into treasury.

This resulted in loss amounting to Rs.3.335 million.

The matter was reported to PAO in September, 2021. In DAC meeting held on 29.11.2021, department replied that amount would be deposited into treasury. DAC directed to take up the matter seriously and to initiate inquiry through impartial officers and to take action against the person(s) at fault.

Audit recommends detailed enquiry of the matter besides fixing of responsibility against the person(s) at fault.

[PDP No 72]

CHAPTER 6

DISTRICT HEALTH AUTHORITY, NAROWAL

6.1 Introduction

There are 15 formations in District Health Authority Narowal out of which audit of 07 formations was conducted. Total expenditure and receipt of formations audited was Rs 1955.607 and Rs 6.831 million. Expenditure and receipt audited is given in following table which was 52 % and 48% respectively.

a) Audit Profile of District Health Authority Narowal

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Narowal	15	7	1040.762	3.251
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 36.106 million were raised in this report during current audit of “District Health Authority, Narowal.” This amount also includes recoveries of Rs 17.682 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	0
	a. HR/Employees related irregularities	26.139
	b. Procurement related irregularities	4.292
	c. Management of accounts with commercial banks	0
4	Value for money and service delivery issues	0
5	Others	5.675
Total		36.106

c) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of DHA Narowal, original budget (development and non-development) was

Rs.2,443.557 million, Supplementary grant was Rs 95.165 million and the final budget was Rs.2,538.722 million. Against the final budget, total expenditure of Rs.1,955.607 million was incurred by District Health Authority during financial year 2020-21 which was less than final grant indicating poor financial planning which resulted in Saving of Rs 583.115 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1,932.455	51.123	1,983.577	1,568.172	-415.406	21%
Non Salary	466.619	12.344	478.964	378.658	-100.306	21%
Development	44.483	31.698	76.181	8.778	-67.403	88%
Total	2,443.557	95.165	2,538.722	1,955.607	-583.115	23%

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2,547.94	1,994.97	-522.97	22
2020-21	2,538.72	1,955.61	-583.12	23

There was 0% change in budget allocation and 2% decrease in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20. There was overall saving of Rs 583.115 million during 2020-21 showing an increase of 1% as compared to the financial year 2019-20.

6.2 Sectoral Analysis

i. Analysis of Targets and achievements

Sectorial analysis of DHA Narowal was made on the basis of various quality indicators set by Health department for the financial year 2020-21. The objectives of setting these targets were to improve health facilities and availability of infrastructure at district level.

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	2096115	2329017
2	Indoor Patients	89612	99569
3	Surgical Cases	10128	11253
4	Cardiac Coronary Unit	10248	11387
5	Diagnostic Services (Laboratory, Radiology)	107789	119766
6	Family Planning Activities	25935	28817

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
7	Paeds	61023	67803
8	Surgery	34571	38413
9	TB Chest Treatments	10639	11821
10	Free Medicines to Patients	100%	110%

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Narowal achieved the target number of patients in the case of outdoor, indoor and paed.

6.3 Brief comments on the status of compliance with PAC directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab. Status of PAC meetings to discuss these audit reports is given below.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	20	Not convened
2	2018-19	31	Not convened
3	2019-20	16	Not convened
4	2020-21	11	Not convened

6.4 AUDIT PARAS

6.4.1 Irregularities

6.4.1.1 HR / Employee related irregularities

6.4.1.1.1 Unauthorized payment of Health Sector Reform Allowance - Rs 12.594 million

According to Letter No. letter No. PO(P&E-1) 19-113/2004 dated 13.04.2007, Governor of the Punjab approve the Special Health Sector Reform allowance for the Doctors posted/ to be posted at DHQ/THQ hospital as per following rates. Moreover, according to clause-v, specialists will be allowed only hospital based practice after duty hours

Sr. No	Post	Less attractive THQ hospitals	Less attractive DHQ/THQ hospitals	Other DHQ Hospitals
1	M.O/Dental Surgeon (BS-17)	Rs.8,000/-	Rs.5,000/-	NIL
2	WMO/Women Dental Surgeon (BS-17)	Rs.10,000/-	Rs.6,000/-	NIL
3	Medical Superintend (THQ Hospitals)	Rs.12,000/-	Rs.7,000/-	NIL
4	Anesthetist/Radiologist (BS-18)	Rs.30,000/-	Rs.23,000/-	Rs.12,000/-
5	Other specialist BS-18	Rs 22,000/-	Rs.15,000/-	Rs.8,000/-

During audit of CEO (Health) Narowal and DHQ Hospital Narowal for the period 2020-21, it was noticed that 250 specialist doctors and paramedical staff were not doing hospital based practice and they were doing private practice in private hospitals. Special Health Sector Reform allowance was not admissible to them but Medical Superintendent DHQ Hospital paid them HSRA. Similarly, HSRA was also paid to the MOs and WMOs during the period under audit. However, HSRA was not admissible, as the DHQ Hospital did not fall in the list of less attractive hospital. Further officials also drew HSRA whereas the allowance was not admissible in DHQ Hospital. Moreover, HSRA is only admissible to doctors of BPS-17 & 18 working in DHQs/THQs.

Name of Formations	No. of employees	Amount (Rs)
CEO (DHA) Narowal	16	0.781
DHQ Hospital Narowal	234	11.813
Total		12.594

Audit is of the view that due to weak financial controls, HSRA was paid without admissibility.

This resulted in unauthorized payment of HSRA amounting to Rs 12.594 million.

The matter was discussed in DAC meeting held on 15.11.2021. Management replied that DHQ Hospital Narowal is situated near Line of Control, therefore declared as less attractive. Further stated that specialists took evening rounds of hospital wards on daily basis, therefore HSRA was admissible to the doctors. DAC did not accept reply of the department because notification of DHQ Hospital Narowal as less attractive was not provided. DAC directed to take clarification from Finance Department but no compliance was reported till the finalization of this report

Audit recommends recovery of overpaid allowances from the concerned employees besides fixing of responsibility against officer(s) at fault.

[PDP No.31. 69]

6.4.1.1.2 Overpayment of special allowances - Rs 8.457 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No. FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of ad-hock allowance- 2010 @ 50%, the existing amount of 100% allowance shall be reduced by 50% w.e.f. 01.07.2017 the remaining amount shall continue to be drawn at frozen level.

During scrutiny of accounts for the Financial Year 2020-21, it was observed that the doctors posted in following Rural Health Centers were paid 100% special allowances i.e. health sector reform allowance, health professional allowance, incentive allowance, special health care allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008 without entitlement. Similarly the charge nurses in the RHCs were also paid special allowances i.e. mess and dress allowances. They were not entitled to 50% adhoc allowance 2010. This resulted in overpayment of special allowances of Rs 8.457 million.

Sr. No.	Name of Formation	No. of employees	Amount (Rs)
1	RHC Kot Nainan, Narowal	11	2.367
2	RHC Lesser Kalan, Narowal	11	2.801
3	RHC Baddomalhi, Narowal	12	3.289
			8.457

Audit is of the view that due to weak internal controls the special allowances were not deducted from the pay and allowances of the staff.

The matter was discussed in DAC meeting held on 15.11.2021. Departments replied that all the allowances were paid to the doctors and nurses across the Punjab. DAC directed the department to take clarification from Finance Department and kept the para pending.

Audit recommends regularization of the matter, recovery of the overpaid allowances besides fixing of responsibility against the officer(s) at fault.

[PDP No.93, 101, 111]

6.4.1.1.3 Unjustified Drawl of Non-Practicing Allowance instead of Practice Compensatory Allowance – Rs 5.088 million

Practice Compensatory allowance is only admissible to the doctors who resides in the hospital designated residence and examine the patients in the evening. Whereas Non practicing allowance is only admissible in THQs and DHQs who undertakes that the will not performed private practice. Moreover, according to clarification issued by Govt. of the Punjab, Finance Department vide letter No. FD-SR-II/9-214/2013 dated 27.11.2014, Personal Allowance is to be discontinued upon fresh appointment, promotion, retirement and posting to another cadre case.

During audit of pay and allowances of Rural Health Centers for the Financial Year 2020-21, it was observed that doctors were drawing Non practicing allowance which is 75% of the basic pay instead of Practice Compensatory Allowance @ Rs 2,500. Furthermore, the doctors were required to reside in the hospital for evening visits but the payment of House Rent and Conveyance Allowance proved that they are not residing in the hospital and are drawing PCA and NPA as well. Moreover, Audit of CEO (Health) Narowal observed that Personal Allowance was paid to 147 employees of difference offices who were promoted to next higher scale after their regularization. Therefore payment of Personal Allowance was made in violation of rule *ibid*. This resulted in unjustified payment of Personal Allowance of Rs 1.550 million. **Annexure-K**

This resulted in unjustified overpayment of NPA of Rs 5.088 million. Arrears were also drawn for the missing period.

Sr. No.	Name of Formations	Amount (Rs in million)
1	CEO Health	1.550
2	RHC Kot Nainan Narowal	0.972
3	RHC Lesser Kalan Narowal	1.367

Sr. No.	Name of Formations	Amount (Rs in million)
4	RHC Baddomalhi Narowal	1.199
	Total	5.088

Audit is of the view that due to weak internal controls, non-practicing allowance was paid instead of practice compensatory allowance. This resulted in inadmissible payment of Rs 5.088 million to the doctors.

The matter was discussed in DAC meeting held on 15.11.2021. Department replied that NPA was admissible to all doctors. CEO Health replied that the services of the officials were regularized by the DHA and their salaries were fixed by the DAO Narowal. DAC directed to take clarification from the competent authority. Regarding payment of personal allowance, DAC requested CEO Health to enquire the matter and submit report. DAC kept the para pending till the clarification. No further compliance was shown till the finalization of this report.

Audit recommends recovery of the amount from the concerned employee(s).

[PDP No. 08, 97, 105, 115]

6.4.1.2 Procurement related irregularities

6.4.1.2.1 Unauthorized purchase of medicine without formulary - Rs 4.292 million

According to Government of the Punjab Primary and Secondary Healthcare Department Lahore letter No. PSHD-TCO-I(M) 6-14/2017 dated 16.12.2017 regarding the policy and operational guidelines for local purchase of medicines (day to day) clause 2 (ix) A formulary has been designed by the Drugs Control Wing of Primary & Secondary Healthcare Department with all details of approved brands mentioned against each generic. The rationale for including these brands is the trusted quality through repeated analysis by the Drugs Testing Laboratories of Punjab. In case any health facility prefers to procure medicine of brands other than mentioned in formulary, the Medical Superintendent/ in-charge of such health facility shall ensure that the medicine brand supplied for the first time are sent to respective Drugs Testing laboratory. The drugs samples, so sent, shall comply with all SOPs and requirements of testing as notified from time to time and shall be in appropriate quantity as well as in four distinct portions. Moreover, any payment in respect of these items shall be made after clearance of Drugs sample from Drugs Testing Laboratories.

Scrutiny of accounts of DHQ Hospital Narowal for the Financial Year 2020-21, revealed that formulary of the LP medicine was mentioned in the LP portal. Only medicines of specified formulary were recommended to be purchased for the hospital. However management of the hospital issued purchase orders without mentioning brand name of the LP medicine. Contractor supplied all medicine without mentioning formulary of the medicine as required in GRN (Goods Receipt Note). Therefore medicines of other (formulary) were entered in LP portal while uploading the medicines. Further DTL reports were also not available of non branded medicine.

Sr. No.	Name of medicine	Quantity	Rate	Amount (Rs)
1	Remdesivir Inj	358	5500	1,969,000
2	Rivaroxaben tab	1376	33	45,408
3	BSR Strips	49655	20	993,100
4	Methylated Spirit	694	300	208,200
5	Drip sets	11810	30	354,300
6	beclomethasone amp	4550	88	400,400
7	Sterigage Strips	2305	50	115,250
8	Calcium Gluconate	2491	8	19,928
9	Acetyl Cystiene	145	15	2,175
10	Methyl Prednisolone	66	2788	184,008

Total	4,291,769
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Audit held that due to weak internal controls, LP medicines were procured without observing LP guidelines.

The matter was discussed in DAC meeting held on 15.11.2021. Department replied that all the surgical items were purchased as per formulary except I.V sets. The DTL cannot be possible due to urgent use of I.V sets. Department did not produce any documentary evidence in support of their reply. Hence, DAC decided to keep the para pending with the direction to enquire the matter and submit report but no compliance was reported till the finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer(s) at fault.

[PDP No.56]

6.4.2 Others

6.4.2.1 Non-recovery of parking fee & canteen from the contractors – Rs 4.649 million

As per Rule 4.1 of PFR Volume-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury

Scrutiny of accounts of MS DHQ Hospital Narowal revealed that the contract of collection of parking fee and canteen were auctioned for the financial year 2020-21. The contracts were awarded to the following contractors. The contractors did not deposit the complete amount of the contract. The outstanding amount was still recoverable.

(Rs in million)						
Contract	Name of contractor	Period of contract	Contract Amount	Out-standing amount	Out-standing Tax	Total recovery
Parking fee	M/s Manj Intl Lahore	10.20 to 06.21	5.000	1.500	1.087	2.587
Canteen Charges	M/s Qasim & Co.	10.20 to 06.21	1.200	0.736	0.066	0.802
			Total			3.389

Similarly scrutiny of record of MS DHQ Hospital Narowal revealed that the contract of collection of parking fee was auctioned for the financial year 2019-20. The contract was awarded to M/s Gulsher & Co. Pvt. Ltd. Vide letter No. 5781 dated 21.04.2020 of total price Rs 252,000 per month. The contract was awarded for the period from May 2020 to June 2020. Further, the contract was extended to M/s Gulsher & Co. for the period from 01.07.2020 to 30.09.2020. However, the contractor did not deposit the total amount.

Audit held that due to weak internal controls, government revenues on account of canteen and parking were not recovered.

The matter was discussed in DAC meeting held on 15.11.2021. Department replied that recovery is under process. DAC decided to keep the para pending and directed to recover the total amount. No further compliance was reported till the finalization of this report.

Audit recommends recovery of the outstanding Government dues besides fixing of responsibility against the officer(s) at fault.

[PDP No. 60]

6.4.2.2 Loss due to non-collection of test charges - Rs 1.026 million

According to Govt. of the Punjab, Primary & Secondary Healthcare Department notification No.SO(H&D)/7-9/2017(U.C) dated 17.08.2019 lab test rates are as under: -

Sr. No.	Lab Test	Rate Rs.
1	HBsAg	75
2	Anti HCV	75
3	Anti Hiv	50
4	Syphilis	110
5	Blood Group	50
6	Ultrasound fee	150

Scrutiny of accounts of THQ Hospital Shakargarh for the financial year 2020-21, revealed that above mentioned lab tests were performed in blood bank but no charges were collected from the blood donors in violation of criteria ibid. It was also found that 1,515 ultrasound scans were performed in gynecology department without collection of charges in violation of criteria ibid.

Period	Detail and no. of Tests		Test charges and amount	
Jul-2020 to June 2021	Bleeds / donors	2220	Rs. 360 / per bleed	799,200
May 2021 to Aug 2021	Ultra sound scans	1,515	Rs. 150 per scan	227,250
			Total	1,026,450

Audit is of the view that due to weak managerial controls, lab test fees were not collected.

This resulted in loss of Rs 1.026 million on account of non-collection of test charges.

The matter was discussed in DAC meeting held on 15.11.2021. Department replied that tests were performed in Hepatitis Clinic instead of in THQ Hospital laboratory and blood group test was also free as per the notification of P&SHC department. Reply was not acceptable because no documentary evidence was provided. DAC directed CEO Health to enquire the matter and submit report but no compliance was reported till the finalization of this report.

Audit recommends recovery of the outstanding dues besides fixing of responsibility against the officer(s) at fault.

[PDP No. 35, 51]

CHAPTER 7

DISTRICT HEALTH AUTHORITY, SIALKOT

7.1 Introduction

There are 14 formations in District Health Authority Sialkot out of which audit of 07 formations was conducted. Total expenditure and receipt of formations audited was Rs 2,563.261 million and Rs 27.261 million. Expenditure and receipt audited is given in following table which was 45% and 65 % respectively.

a) Audit Profile of District Health Authority Sialkot

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Sialkot	14	7	1127.564	15.225
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 243.597 million were raised in this report during current audit of “District Health Authority, Sialkot.” This amount also includes recoveries of Rs 28.022 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	21.111
2	Reported cases of fraud, embezzlement, and misappropriation	31.362
3	Irregularities:	-
	a. HR/Employees related irregularities	214.160
	b. Procurement related irregularities	8.328
	c. Management of accounts with commercial banks	
4	Value for money and service delivery issues	-
5	Others	-
	Total	243.597

c) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the financial year 2020-21 of DHA Sialkot, original budget (development and non-development) was Rs 2,759.862 million, supplementary grant was Rs.363.822 million and

the final budget was Rs 3,123.684 million. Against the final budget, total expenditure of Rs 2,563.261 million was incurred by District Health Authority during financial year 2020-21. which was less than final grant indicating poor financial planning which resulted in saving of Rs 560.423 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving/excess
Salary	2,223.386	286.294	2,509.680	2,053.271	-456.409	18%
Non Salary	536.476	69.079	605.555	495.429	-110.126	18%
Development	-	8.449	8.449	14.561	+6.112	+58%
Total	2,759.862	363.822	3,123.684	2,563.261	-560.423	94%

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rs in million)

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	3,028.98	2,498.18	-530.81	18
2020-21	3,123.68	2,563.26	-560.42	18

There was 3% increase in budget allocation and 3% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving of Rs 560.423 million during 2020-21 showing no change as compared to the financial year 2019-20.

7.2 Sectoral Analysis

i. Analysis of Targets and achievements

Sectorial analysis of DHA Sialkot was made on the basis of various quality indicators set by Health department for the financial year 2020-21. The objectives of setting these targets were to improve health facilities and availability of infrastructure at district level.

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	3945631	3827596
2	Indoor Patients	79235	74428
3	Surgical Cases	86420	85397
4	Cardiac Coronary Unit	4900	5235
5	Diagnostic Services (Laboratory, Radiology)	90050	92904
6	Family Planning Activities	65000	67283

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21
7	Peads	135000	133584
8	Surgery	60500	62034
9	TB Chest Treatments	1200	1331
10	Free Medicines to Patients	3850000	3925482

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Sialkot did not achieve the target number of patients in the case of outdoor, indoor and peads.

7.3 Brief comments on the status of compliance with PAC Directives

The Audit Reports pertaining to the following years have been submitted to the Governor of the Punjab. Status of PAC meetings to discuss these audit reports is given below.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Not convened
2	2018-19	26	Not convened
3	2019-20	15	Not convened
4	2020-21	16	Not convened

7.4 AUDIT PARAS

7.4.1 Non-production of record

7.4.1.1 Non Production of record - Rs 21.111 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms, and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

CEO Health Sialkot made payments of Rs 21.111 million but did not produce record i.e. advertisement, application register, personal files, merit lists, and appointment orders etc. of 21 vaccinators and chowkidars appointed during the Financial Year 2020-21 for audit verification.

Rs in million				
Sr. No.	Name of Formations	No. of employees	Amount	Description of record
1	CEO (DHA) Sialkot	21	3.078	Advertisement, application register, personal files, merit lists, and appointment orders etc.
		1	0.196	Arrear bills, claimed vouchers, office orders
2	THQ Hospital Daska	30	10.444	
3	THQ Hospital Pasrur	21	5.872	
4	RHC Kahlian	07	1.521	
Total			21.111	

This resulted in non-production of record of fresh appointments involving pay and allowances amounting to Rs 21.111 million.

The matter was reported to PAO in September, 2021. In DAC meeting held on 22.11.21, the department replied that the relevant record would be shown to audit. Regarding payment of arrears, DDOs replied that all bills were claimed through District Accounts Officer Sialkot after pre-audit. However, a letter was written to DAO Sialkot for the provision of copies of arrear bills. Reply of the department was not tenable as no record was produced for verification. DAC directed to inquire the matter and provide the record.

Audit recommends production of original record besides fixing of responsibility against the person(s) at fault.

[PDP No 07, 2, 34, 62, 118]

7.4.2 Irregularities

7.4.2.1 HR / Employee related irregularities

7.4.2.1.1 Inadmissible drawl of special allowances-Rs 186.138 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No. FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of adhoc allowance- 2010 @ 50%, the existing amount of 100% allowance shall be reduced by 50% i.e. 1.7.2017. The remaining amount shall continue to be drawn at frozen level.

During scrutiny of accounts of the following formations of DHA Sialkot, audit found that 100% various special allowances i.e. Health Sector Reform Allowance, Health Professional Allowance, Incentive Allowance, Special Healthcare Allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008 were allowed to 520 doctors and other employees who were entitled for 50% of these special allowances according to rule ibid.

(Rs in million)

Sr. No.	Name of Formations	Amount
1	CEO Health Sialkot	103.912
2	MS THQ Hospital Daska	18.890
3	MS THQ Hospital Pasrur	23.784
4	MS THQ Hospital Sambrial	23.199
5	MS THQ Hospital Kotli Loharan	5.867
6	SMO RHC Kahlian	3.882
7	SMO RHC Klasswala	6.604
Total		186.138

Audit is of the view that due to weak internal controls, excess payment was made to the officers and officials.

This resulted in inadmissible drawl of special allowances amounting to Rs 186.138 million

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21, the department replied that all the allowances described in this observation have been implement on every employee through the valid notification issued by Govt. of the Punjab Finance Department. No notification was issued in this regard to deduct the 50% of

special allowances of doctors. DAC directed to refer the matter to Finance Department for clarification and kept the para pending.

Audit recommends to pursue the matter with Finance Department for clarification vigorously.

[PDP No 9,33,61,83,105,121&133]

7.4.2.1.2 Irregular payment of SSB - Rs 8.031 million

According to Clause xiii(i)(a) of contract appointment policy 2004, 30% SSB shall only be admissible during contract appointment. when a government servant is regularized from the contract his pay will be fixed to the initial of that pay scale and 30% SSB will be discontinued.

CEO Heath Sialkot and its allied formations did not fix the pay and allowances of the employees who were regularized from the contract appointment. Consequently, 30% Social Security Benefit in lieu of pension amounting to Rs 8.031 million was paid to these employees and their pay was not brought to the initial stage of their pay scales resultantly the deductions of group insurance, benevolent fund and General provided fund were not made from their pay and allowances. This resulted in overpayment of Rs 8.031 million.

(Rs in million)

Sr. No.	Name of Formations	No. of employees	Amount
1	CEO Health Sialkot	13	0.950
2	Govt. Khwaja Safdar Hospital	10	0.762
2	MS THQ Hospital Daska	4	0.939
3	MS THQ Hospital Pasrur	8	1.286
4	MS THQ Hospital Sambrial	12	1.132
5	MS THQ Hospital Kotli Loharan	24	1.307
8	SMO RHC Kahlian	2	1.014
10	SMO RHC Kalasswala	1	0.641
Total			8.031

Audit held that due to weak internal controls, Social Security Benefit was not discontinued from the pay and allowances after regularization.

This resulted in overpayment of Rs 15.113 million

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21 the department replied that change input forms were submitted to District Accounts Office Sialkot. DAC directed the department to recover the amount. No compliance was shown till the finalization of this report.

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

[PDP No. 4, 25, 35(a), 63, 85, 107, 115, 119, 120, 131 & 132]

7.4.2.1.3 Overpayment due to non-deduction of 5% repair charges and other allowances - Rs 6.539 million

According to Government of Punjab Finance Department Letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case of Government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, in case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government. According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No. (1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

During scrutiny of accounts of following formations of District Health Authority Sialkot, audit observed that conveyance allowance, house rent allowance and 5% repair charges were not deducted from the pay & allowances of officers/officials who were, allotted official vehicles, designated residences or residing in government accommodations within the hospital premises. Due to non-deduction of HRA, CA and 5% repair charges overpayment of Rs 6.539 million was made to the officers/officials. Detail is as under;

Sr. No.	Name of Formations	Description	Amount (Rs)
1	CEO DHA Sialkot	5% Repair Charges	45,236
2	THQ Hospital Daska	5%,HSRA, HRA	795,673
		Penal rent, HRA	407620
3	THQ Hospital Pasrur	P.A,HSRA, HRA	209,114
		5%,HRA, CA	2,689,000
5	THQ Sambrial	5%,HRA, CA	435,688
		Penal rent, HRA	1,413,000
6	THQ Kotli Loharan	5%,HRA, CA	486,695
7	RHC Kalasswala	5% Repair Charges	56,970
Total			6,538,996

Audit is of the view that due to weak internal controls, CA and HRA were not deducted from the pay and allowances of officers/officials who were allotted official vehicles and residences.

This resulted in overpayment of Rs 6.539 million.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21, the department replied that notification issued by government dated 09.09.2017, states that employees having BPS up to 05 will be exempted from deduction of 5% house rent charges. It was replied that the HSRA mentioned in notification was cadre wise, meaning thereby that MO/WMO, SMO/SWMO and APMO/APWMO would receive equal amount of allowance. DAC did not accept the reply and kept the para pending. No further progress was intimated till the finalization of this report.

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

[PDP No 5,40,43,59,66,88,95,110&142]

7.4.2.1.4 Unauthorized payment on account of non practicing allowance- Rs 8.669 million

According to the Government of Punjab, Health Department's order No SO(N.D)2-26/2004(P.II) the non-practicing allowance @ Rs 22,777/- per month for BS- 17, @ Rs. 28,762/- per month for BS- 18 and @ Rs. 29665/- per month for BPS-19 & 20 w.e.f. 1.1.2019 is admissible only for those doctors who do not opt for private practice. Moreover, According to clarification issued by the Finance department vide No FD.SR-I/6-7/2018 dated 15.10.2019 Practice Compensatory allowance @ Rs 2,500 is admissible if a doctor is working in a periphery and doing practice there whereas NPA (non practicing allowance) is only admissible in THQs and DHQs who gives undertaking that they will not perform private practice.

During scrutiny of accounts of following formations, it was revealed that certain doctors were involved in private practice as per survey conducted by the CEO Health Sialkot but they were drawing 75% NPA of basic pay despite giving an undertaking on the stamp paper. Similarly, Doctors working in following RHCs were also drawing NPA instead of practice compensatory allowance.

Sr. No.	Name of Formations	No. of employees	Amount (Rs)
1	THQ Hospital Daska	11	3,793,944
2	THQ Hospital Kotli Lohara	03	1,156,494
	Total		4,950,438
3	SMO RHC Kahlian	09	1,468,749
4	SMO RHC Kalasswala	10	2,250,515
	Total		3,719,264

	Grand Total		8,669,702
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Audit is of the view that due to weak internal controls, NPA was paid to the doctors who are doing private practice.

This resulted in overpayment amounting to Rs 8.669 million.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21, management of THQ hospital Daska and Kotli Loharan did not submit any reply whereas management of RHCs replied that non-practicing allowance certificate were issued on the behalf of affidavit which was presented by concerned official. However, SMO RHCs did not attend the DAC meeting. DAC kept the para pending for recovery.

Audit recommends recovery of the overpaid allowances from the concerned staff besides fixing of responsibility against the officer(s) at fault.

[PDP No 41(b) & 104(b), 126, 136]

7.4.2.1.5 Unjustified drawl of allowances during leave or absence from duty - Rs 4.783 million

According to Finance Department clarification regarding admissibility of allowances in health department vide No FD.SR-1/6-2/2020 dated 01.3.2021 that doctors working at THQs and DHQs are not entitled to Health Professional Allowance, Non Practicing Allowance, Special Health Care Allowance and Health sector reform Allowance during any kind of leave, similarly conveyance allowance is not admissible to employees who are on leave.

During scrutiny of accounts of following formations of District Health Authority Sialkot, certain officers / officials were on leave but the inadmissible allowances were not deducted from their pay and allowances during leave period.

Sr. No.	Name of Formations	Description	Amount (Rs)
1	CEO DHA Sialkot	HSRA, CA	990,770
2	THQ Hospital Daska	HPA, NPA, HSRA, SHCA, CA	995,500
3	THQ Hospital Pasrur	-do-	875,000
4	THQ Sambrial	-do-	785,312
4		-do-	555,385
5	THQ Kotli Loharan	-do-	285,312
6	RHC Kahlian	CA, HSRA	295,315
Total			4,782,594

Audit is of the view that due to weak internal controls, pay and allowances against the period of absence were disbursed.

This resulted in unjustified drawl of pay and allowances of Rs 4.783 million.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21, the department replied that change input forms were submitted to District accounts Sialkot for recovery of overpayments. DAC kept the para pending till full recovery. No further progress was intimated till finalization of this report.

Audit recommends recovery of overpaid amount from the concerned employees besides fixing of responsibility against officer(s) at fault.

[PDP No 8, 39, 65, 87, 96, 109 &122(a)]

7.4.2.2 Procurement related irregularities

7.4.2.2.1 Purchase of insulin at higher rates - Rs 3.742 million

According to clause 4 of the PPRA-2014 A procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical

During audit of CEO Health for the financial year 2020-21, it was observed that M/s Gets Pharma was technically qualified by the technical evaluation committee for supply of insulin, and later on disqualified by the grievance committee on the complaint of M/s Novo Nordisk on the plea that M/s Gets Pharma have no bio-similarity studies report. Examination of technical evaluation report revealed that bio-similarity studies report was available with bidding documents submitted by M/S Gets Pharma and checked by the technical evaluation committee. It was further observed that M/S Novo Nordisk also did not attach its bio-similarity report in its bidding documents. However, the contract of supply of insulin was awarded to the complainant M/s Nova Nordisk at higher rates.

Name of medicine	Rates quoted by M/s Novo Nordisk	Rates quoted by M/s Gets Pharma	Difference	Quantity	Loss to public Exchequer
Inj.Insuline Regular (Human)100 units/ml	410	225	185	1500	277,500
Inj.Insuline NPH(Human)100 IU per ml	410	225	185	1000	185,000
Inj.Insulin 70/30 W/V (Human)	404	240	164	20,000	3,280,000
	Total				3,742,500

Audit is of the view that award of contract at higher rates by rejecting the lowest bidder was intentional to give undue favor to M/S Novo Nordisk.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21, the department replied that due to lack of bio-similarities of Gets Pharma the firm was rejected after receiving proof of lack of Bio similarities. The firm was rejected by the technical committee. The DAC directed the CEO (Health) Sialkot to refer the para to the Secretary Health for clarification and kept the para pending. No further compliance was shown till finalization of this report.

Audit recommends investigation of the matter besides recovery of loss sustained by Government and fixing of responsibility against the person(s) at fault.

7.4.2.2 Procurement of items by splitting - Rs 3.573 million

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Following formations under the jurisdiction of CEO Health Sialkot paid Rs 3.573 million for the purchase of different supplies through splitting to avoid open tender. Partial supply orders were issued to the suppliers / contractors to procure huge quantity of various items during the financial year 2020-21. **Annexure-L**

(Rs in million)

Sr. No.	Name of Formation	Description	Amount
1	MS THQ Hospital Daska	General and medical items	1.542
2	MS THQ Hospital Pasrur	General and medical items	2.031
Total			3.573

Audit is of the view that due to non-compliance of government rules and regulations, purchases were split up to avoid open competition.

This resulted in irregular expenditure of Rs 3.573 million.

The matter was reported to PAO in September, 2021. In the DAC meeting held on 22.11.21 the department replied that for several emergencies, the purchases were made. DAC kept the para pending for regularization from the competent authority.

Audit recommends investigation of the matter besides fixing of responsibility for non-compliance of PPRA rules.

7.4.2.2.3 Non/Short realization of penalty due to late supply of medicine of Rs 1.011 million

According to schedule of requirement of purchase order sixty (60) as delivery period, extension in delivery period with penalty @ 0.067% per day after 60 days and 15 grace days shall be decided by the consignee /procuring Agency on the formal request of supplier as specified in clause of General Conditions of the contract.

During scrutiny of accounts for purchase of medicine in respect of MS THQ Hospital Daska Sialkot, it has been observed that penalty was less/not charged due to considering the invoice date instead of actual date of delivery i.e. stock entry date. Furthermore, no request for extension in the delivery period was made by the supplier nor extension was granted by the authority hence the penalty for grace period shall also be charged. This resulted in short recovery of penalty of Rs 1,011,220.

Vendor Name	Date of supply of order	Amount (Rs)	Due Date	Actual Date of delivery	Delay (days)	Penalty	Penalty Deducted	Penalty Due
Glaxo Smithkline Pakistan Limited	29.01.2020	10,455,700	28.3.20	30.5.20	60	420,319	0	420319
Unisa Pharmaceutical	-do-	4,409,000	-do-	24.5.20	56	165,426	0	165426
B. Braun Pakistan (Private) Limited	-do-	3,768,468	-do-	12.6.20	80	201,990	0	201990
Novo Nordisk Pharama (Private)	-do-	3,192,000	-do-	5.6.20	65	139,012	47050	91962
Axis Pharmaceuticals	-do-	1,550,000	-do-	07.07.20	94	97,619	32713	64906
Sanofi-Aventies Pakistan limited	-do-	843,149	-do-	24.5.20	56	31,635	17239	14396
Brookes Pharma PVT	-do-	627,822	-do-	28.9.20	178	74,874	40382	34492
Bosch Pharmaceuticals (PVT)	-do-	444,600	-do-	5.6.20	65	19,362	15490	3872
S.J.& G Fazul Ellahie (PVT) LTD	-do-	403,550	-do-	30.4.20	30	8,111	6218	1893
Wilshire Laboratories	-do-	271,295	-do-	22.4.20	20	3,635	0	3635
Genix Pharma (Pvt) Ltd	-do-	207,200	-do-	31.5.20	60	8,329	0	8329
								1011220

Audit is of the view that due to weak internal controls less penalty was charged from the suppliers.

The matter was reported to PAO in September, 2021, in the DAC meeting held on 22.11.21, the department replied that since the purchase of medicines were made centrally by CEO Health Sialkot and were also received timely by CEO office, later on medicines were transferred to THQ Hospital Daska. The reply of the department is not correct as the medicine was received directly at THQ Hospital after prescribed time and

entered in the stock register. DAC kept the para pending till provision and verification of delivery challans from the competent authority.

Audit recommends investigation of the matter besides recovery of penalty and fixing of responsibility against the officer(s) at fault.

[PDP No 38]

CHAPTER 8

THEMATIC AUDIT OF DISTRICT HEALTH AUTHORITIES (IRMNCH&NP)

8.1 Introduction

The National Maternal Neonatal and Child Health (NMNCH) program PC-1 was approved in 2006-07 as a federally funded matching grant of Government of Pakistan and Department for International Development (DFID) until 2012. In 2013, an extension PC-1 for NMNCH was approved for 2013-15 by Government of Punjab and was further extended for one year (2015-16). After 18th Constitutional amendment and in the wake of 2010 floods, the Government of Punjab upgraded and strengthened 150 BHUs to provide basic Emergency Obstetric and Newborn Care (EmONC) services round the clock. The success of 150 Basic Health Units (BHUs) preempted preparation of a Planning Commission (PC-1) of Integrated Reproductive Maternal Newborn & Child Health & Nutrition Program (IRMNCH&NP, 2013-16) for upgrading further 550 BHUs. It was also decided that under this PC-1 nutrition initiatives such as establishment of Outpatient Therapeutic Program (OTPs) and Stabilization Centers (SCs) would be incorporated. Meanwhile, the NMNCH PC-1 in Punjab continued operating until 2016. The second phase of IRMNCH&N PC-1 program ended on 30th June 2019 but was extended for another year. The IRMNCH&NP includes NMNCH program and Lady Health Workers Program (non-salary component). The Nutrition program was funded through separate PC-1 with the commitment of World Bank for the financial year 2016-19, while the remaining years were covered through the Annual Development Plan. The 3rd phase of IRMNCH&NP under PC-I (2020-23) was approved with emphasis on improving quality of services provided under phase 1 & 2 and to provide the required missing facilities as well as culminate into a final shift of the Human Resource (HR) and services under this program from development to non-development mode. In Punjab, MNCH/RH, Family Planning (FP) and Nutrition service delivery takes place at three levels: community, primary health care and secondary health care facilities. IRMNCH&NP include;

- a. Family Planning and Primary Health Care
- b. National Maternal and Newborn Child Health (MNCH) Program
- c. Nutrition Program
- d. 24/7 Program Basic EmONC

e. 1034 Ambulance Service

8.2 Background

Pakistan is obligated to fulfill a number of International commitments being signatory to international declarations and conventions including Millennium Summit 2000, which commits world leaders to combat poverty, hunger, disease, illiteracy, environmental degradation, and discrimination against women. The World Summit for Children is dedicated to improve the well-being of children worldwide; the Programme of Action agreed at the International Conference on Population and Development. The Beijing Declaration and Platform for Action agreed at the Fourth World Conference on Women, highlighted reproductive health rights of women. Moreover, the Economic & Social Council (ECOSOC) of United Nations (UN) Ministerial Review on Global Health further strengthens the commitments made at the International Conference for Population & Development (ICPD) and Millennium Summit; United Nations General Assembly (UNGA) side session, “Healthy Women, Healthy Children: Investing in Our Common Future. The International Human Rights Council has also recently adopted a specific resolution on maternal mortality. The poor health situation in the province is the result of many factors i.e. poorly managed health infrastructure plagued by lack of equipment, staff, medicines and other essential supplies in most of the health facilities. Service delivery has been adversely affected by high levels of absenteeism and lack of qualified personnel especially females. Although public sector is still used by a larger majority of population but private sector preference is on the rise. The Government of Punjab sees 18th constitutional amendment as an opportunity for the health sector to develop policies and deliver health care services using integrated and cost effective approaches as opposed to continuing with vertical programmes.

After more than three decades of the Alma-Ata Declaration, the state of primary health care for mothers, newborns and children remains poor. There had been a major emphasis on addressing the persisting burden of maternal, newborn and child mortality worldwide through the Millennium Development Goals (MDGs) for maternal and child health. The commitments in MDGs have now been incorporated and further accentuated in Sustainable Development Goals (SDGs). The SDG 2 & 3 relate to health and nutrition respectively. The current project provides elaborated framework and road map on improving maternal, newborn and child health services to fulfill international commitment.

8.3 Establishing the Audit Theme

8.3.1 Reasons of selection

The main theme of the audit is service delivery, that is further explained in Sustainable Development Goal (SDG) 3.3 and 3.4, which were checked in detail along with sub theme mother and child health 3.1 and 3.2. The audit observations on these sub themes are explained in the shape of paras in this chapter under heading ‘Significant Audit Observations’. Estimated cost of program was Rs 9,882.56 million. PC-1 was revised in June 2020 without enhancement of budget.

Investing more in women’s and children’s health not only helps in building stable, peaceful and productive societies but also reduces poverty, stimulates economic productivity and growth, and helps women & children realize their fundamental human rights. In addition, the “Global Strategy for Women's and Children's health”, recommends integrated package of essential interventions and services for women and children delivered through functioning health systems, is more likely to enhance coverage compared to vertical or piecemeal interventions. The 18th Constitutional amendment provided a number of opportunities to the provinces. It provided much needed additional fiscal space to the provinces to increase investments in the social sector by defining their own priorities and targets. The program was selected for audit being an international commitment with donors to achieve the SDGs 3.1 to 3.4 set by UNGA.

8.3.2 Purpose / Objective

The Program objective is to improve access to quality, reproductive health, Child health and Nutrition services in the province especially for the poor. The UNGA set the targets by 2030 for the SDGs 3.1 and 3.2 to 70/100,000 live births for Maternal Mortality Rate (MMR), 12/1000 live births for Newborn Mortality Rate (NMR) and 25/1000 live births for (Under-5 Mortality Rate) U-5MR respectively. The current status as per Multiple Indicator Cluster Survey 2018 as compared to the 2030 target is as under;

SDG 3 indicators	Current Status	Target 2030	Project target by 2023
MMR /100,000 live births	180	<70	160/100,000 LB
NMR / 1000 live births	41	<12	35/1000 LB
Under five mortality rate /1000 live births	69	<25	60/1000 LB

In this context, the Government of the Punjab Health Department defined various strategies i.e. use of skilled birth attendants, nutrition program of malnourished mother and child, Ante Natal Care (ANC) / Post Natal Care (PNC) visits, 24/7 EmONC services facilities, use of vaccination in Pregnant and Lactating Women (PLW) and screening of children under five years etc. to achieve these targets. The audit evaluated the implementation of selected strategies i.e. use of Skilled Birth Attendants, vaccination of pregnant women and screening of children under five years and results thereof.

The objective of the audit is to give opinion on the hypothesis developed i.e. whether the improvement / deterioration in health of mother and child was noticed in financial year 2020-21 as compared to the base year 2019-20 and the strategies are workable as claimed by the health authorities. This will ultimately help the Government and the donor agencies to establish their opinions on the subject.

8.3.3 Scope

Integration of primary health-care service has been defined as “a variety of managerial or operational changes to health systems to bring together inputs, delivery, management and organisation of particular service functions” with the aim of improving efficiency and quality of services and making the best use of resources and opportunities. Strengthening the maternal, newborn and child health care at the primary level with referral support from the secondary level should be a high priority in order to reduce maternal and child mortality.

Health Department, Punjab developed a Health Sector Strategy (HSS) 2012-20 to provide strategic direction to the Government which aims at maximizing health sector outcomes by developing vibrant policies and launching initiatives, relevant within local context. It also aims to make all out efforts for creating synergies between public and private sectors for enhancing coverage while avoiding duplication in service provision with initiatives like ‘contracting out’ health care services. In addition, Government of Punjab is taking steps to improve the governance in health sector in accordance with the newly assigned roles of stewardship, regulation of health service provisions and managing innovations in the financing mechanisms for health care provision.

In the backdrop of foregoing theme, the scope is to analyze levels of provisions of public service delivery with respect to Mother & Child Health. The analysis is based on records / data regarding BHUs and Rural Health Centers (RHCs) under the purview of District Health Authorities

on the basis of following Terms of Reference. The audit teams covered the 10 selected BHUs (05-24/7 and 05 Normal) and 01 RHC from each district of Gujranwala Region for the SDGs 3.1 to 3.4 and selected the financial year 2019-20 as base year. They compared the current financial year 2020-21 with the base year and reported the results thereof on the basis of following parameters.

- a. Check minimum service delivery standards available for each health facility
- b. Identify the gaps based on the agreed standards for service delivery
- c. Assess human resource management and capacity development of health services
- d. Measure implementation of policies and directions of the Government including achievement of key performance indicators for health care programs
- e. Gauge implementation in terms of infrastructure, patient safety, hygiene and minimum public health standards as prescribed by the Punjab Health Care Commission.

9 Legal Framework governing the Theme

The 18th Constitutional amendment provided strategic opportunities and fiscal space to the provinces for devising evidence-based, contextual approaches towards health issues within the province and define their own priorities and targets. Health Department, Punjab developed Punjab Health Sector Strategy (PHSS) 2014-20 to maximize the health sector outcomes by developing policies and launching initiatives like Integrated Reproductive Maternal Newborn Child Health & Nutrition Program (IRMNCH&NP). Further, Punjab Local Government Act 2013, National Health vision of Pakistan 2016-25, National Health Policy Pakistan 2009, SDGs National Framework 2018, Minimum Service Delivery Standards (MSDS) set by Punjab Healthcare Commission and Mid Term Development Framework (MTDF) 2018-21 also offer legal structure on the basis of which the entire program is executed.

10 Stakeholders and governmental organizations identified as directly or indirectly involved

Government of Pakistan, Government of Punjab, District Health Authorities of six districts of Gujranwala Region (Gujranwala, Gujrat, Hafizabad, Mandi Baha-ud-Din, Narowal and Sialkot), international organizations i.e. DFID, United States Agency for International Development (USAID), United Nations International Children's

Emergency Fund (UNICEF), World Food Program (WFP), United Nations Population Fund (UNFPA), WHO and general public are key stakeholders in terms of service delivery targets as well as its financial implications.

11 Role of important organizations

Provincial Government and District Health Authorities are striving to improve the health delivery standards for women, children and newborns by providing technical and logistical support. The network of Basic Health Units, Rural Health Centers, Tehsil Headquarter and District Headquarter hospitals managed by District Health Authorities play a critical role in provision of reproductive, maternal, newborn and child health services.

Each District Management Unit (DMU) will be responsible for making their specific annual plans. These plans will be developed in coordination with Chief Executive Officer (DHA). The plans will then be submitted to provincial program management unit (PMU). The PMU will consolidate district requirements and will arrange for training of doctors from the districts in coordination with health department and teaching hospitals. This component shall be operational within six months of commencement of this program. The second component of placing specialists at EmONC facilities will be operational within one year of the commencement of the programme.

A District Monitoring and reporting mechanism will be developed which will generate monthly reports. This mechanism will be based on Key Performance Indicators (KPIs) and will be the responsibility of district coordinators. Progress of each district will be measured by establishing result based incentives and accountability system. Based on the monthly district reports, a quarterly report will be generated at the provincial level by the programme manager for wider circulation among the development partners and other stakeholders. The programme manager will monitor the district monitoring systems and validate data through random spot checks in the field. This data validation exercise will be conducted in six districts each month.

The Chief Ministers' Health Initiative for Attainment and Realization of MDGs 4 & 5 (CHARM) was launched in selected districts of Punjab, with the assistance of UNICEF & UNFPA, following severe floods in the year 2010. The programme is helping in revival and utilization of the existing infrastructure of the Department of Health and expansion of round the clock Basic EmONC services through skilled paramedical staff in selected RHCs and BHUs. The proposed IRMNCH

programme will strengthen the health system by integrating different interventions, improving service delivery and introducing innovative strategies. The programme will strengthen district health system through integration of quality reproductive, maternal, newborn, child health and nutrition services at BHU, RHC, THQ and DHQ level, focusing on rural areas and move towards delivery of primary and secondary level Essential Package of Health Services (EPHS) at the district level.

The progress shown by converting almost nonfunctional BHUs to round the clock maternal and child care centers are remarkable and community feedback to these services is extremely positive. This model was later expanded to select BHUs in all 36 districts through the current IRMNCH&NP PC1 and this process of expansion is still going on. The selection of BHUs is on the basis of geographical distances, ensuring maximum coverage in each district. The Basic EmONC services include but are not limited to: intravenous and intra-muscular administration of medicines such as antibiotics, oxytocin and anticonvulsants; assisted vaginal delivery; manual removal of placenta; manual removal of retained products of an abortion or miscarriage; and stabilization, referral and transferring the patients of obstetric emergencies not managed at the basic level to referral facility. In terms of newborn care, the required services at the basic EmONC level include resuscitation, management of neonatal infection, very low birth weight infants, complications of birth asphyxia and severe neonatal jaundice. Furthermore, skills and supplies for intravenous fluid therapy, thermal care including radiant warmers, Kangaroo mother care, oxygen supply, parenteral antibiotics, intra-gastric feeding, oral feeding using alternative methods to breast feeding and breast feeding support. The network of LHWs, Community Mid Wives (CMWs) and BHUs working as a team in the programme will enable the teams of health care providers at various levels to effectively perform their specific functions through provision of regular antenatal care and advice on nutrition and supplements.

LHWs will conduct regular community sessions for both male and females with the support of Health facility staff, Primary Care Management Committees (PCMCs) and community leaders. She will arrange sessions with male and female health committee's at least once in every month and keep record of these sessions. She will also ensure follow up of the decisions made by the committee and present unimplemented decisions in the next meeting of the committee. Wherever necessary, she will seek support from the PCMC members especially in ensuring immunization coverage or motivating the community for

enhancing ANC, natal and post-natal coverage and to improve status of nutrition.

12 Organization Financials

Government of the Punjab approved a program at cost of Rs 9,882.56 million. The Program shall provide funds directly for the District level activities at the disposal of District Coordinator IRMNCH & NP through respective District Accounts Offices.

Detail of budget and expenditure of IRMNCH&NP of Gujranwala region for the financial year 2020-21 is as below:

Rs in million

District	Budget-2020-21			Expenditure 2020-21		
	Salary	Non Salary	Total	Salary	Non Salary	Total
Gujranwala	9,203,357	1,940,372	11,143,729	4,211,647	1,175,084	5,386,731
Gujrat	5,145,696	1,418,160	6,563,856	4,145,456	1,343,926	5,489,382
Hafizabad	8,082,362	2,829,271	10,911,633	2,725,755	932,107	3,657,862
Mandi Bahauddin	9,619,213	2,986,578	12,605,791	3,952,651	1,464,371	5,417,022
Narowal	5,145,696	1,418,160	6,563,856	3,707,997	1,340,958	5,048,935
Sialkot	6,889,878	1,252,525	8,142,403	2,387,453	1,021,570	3,409,023
Total	44,086,202	11,845,066	55,931,268	21,130,959	7,278,016	28,408,955

13 Field Audit Activity

13.1 Methodology

Thematic audit was conducted by adopting mixed method approach i.e. qualitative as well as quantitative methods were used in terms of data collection as well as data analysis. The following primary as well as secondary data was gleaned. Correlation and trend analysis are employed as a quantitative tools for data analysis.

- Study of PC-1,
- Multiple reports provided by Program Coordinator
- Visits of BHUs and RHCs
- Identification of dependent and independent variables which are;
 - **Independent Variable**
 - Skilled Birth Attendant
 - Provision of Iron & Folic tablet to the pregnant women
 - Screening of the children
 - **Dependent Variables**

- Neonatal Mortality Rate
- Maternal Mortality Rate
- Under five mortality Rate

13.2 Audit Analysis

13.2.1 Review of Internal Controls

Internal controls mechanism of District Health Authority was found less effective. Internal Audit framework as set forth in terms of directives of the Provincial Cabinet to evolve mechanism for strengthening internal controls and internal audit for securing financial discipline and transparency was not pursued for implementation. This laxity on the part of District Health Authorities was despite the fact that official white paper of the Punjab Government stipulated this pre-requisite while approving the Provincial Finance Commission (PFC) Award;

13.2.2 Critical Review

Health sector is a complex paradigm. The process of change in the sector must deal with a large number of competing forces operating in a multifaceted and multisectoral environment. Therefore, a holistic and innovative health care reform initiative must be considered as an absolute necessity to harness the health sector to deliver services in line with the highest quality standards. Despite a significant increase in resource availability and a sufficient level of allocative efficiency, the development in the health sector could not be based on holistic approach resulting in imbalances. Utilization of primary health care services remains limited due to various constraints. The preventive programs have a significant role in the sector but integration with mainstream health services has worried policy makers. The decentralization initiative has immense potential despite many irritants that need to be settled. The equity issues relating to poor and the vulnerable sections of society are a challenge as well.

Punjab with an estimated population of 96 million has poor health outcomes in comparison to other provinces of the countries in the region. Despite all efforts, inter-district inequities in service provision and slow progress in improving health status of the poor are key challenges for the province. The vertical approach, contributed in weakening of health services primarily by duplication of activities, drawing resources away from much needed primary health care services, resulting in weakened service delivery. Analysis of primary health care systems in the Punjab reveals staff absenteeism, low utilization of services, low quality of care,

limited planning, lack of ownership, and absence of any meaningful referral links between primary, secondary, and tertiary health service outlets as some of the major ills affecting primary health care.

The audit collected the data of selected BHUs under the theme of Public Service Delivery with focus on Sustainable Development Goals i.e. decrease in Maternal Mortality Rate (SDG 3.1), decrease in Child Mortality Rate (SDG 3.2), reduction / eradication of Communicable Diseases (SDG 3.3) & reduction / eradication of Non-Communicable Diseases (SDG 3.4). The data was based on Lady Health Supervisor (LHS)-Spreadsheet containing the details of strategies applied at district level by the DMU through Health Facility (HF)/Field staff. Audit reviewed the facilities and HR of IRMNCH&N program with following (Strengths, Weaknesses, Oppurtunities and Challenges) SWOC analysis;

Strength	24/7 Health Facilities Skilled Birth Attendants Field Staff for ANC/PNC and FP counseling Ambulance service (call 1034) in Rural areas
Weakness	Limited facilities i.e. only normal or episiotomy delivery at BHUs Non availability of gynecologist at BHUs Lack of ultrasound facilities at BHUs Limited number of ambulances at BHUs Uncovered area Lack of modern equipment Inadequate supply of nutrient materials for malnourished children and Pregnant & Lactating Women (PLWs) Inadequate supply of iron tablets to LHWs
Opportunities	Raising of funds through involvement of general public / notable persons Linkage with national and international donors
Challenges	To include the uncovered population To provide the C-section facility at BHUs To depute the gynecologist at BHUs To Provide the ultrasound facilities at BHUs To provide ambulances at each BHUs / RHCs

The spreadsheets were scrutinized and following observations were noticed;

- i. LHW(s) data reported through LHS(s) were not counter checked before uploading on dashboard.
- ii. The controls did not exist regarding 100 percent death reporting.

- iii. The still birth cases were reported but not included under any category.
- iv. Difference in referral and actual cases of LHWs was noticed.
- v. The monitoring visits at different levels as defined by the program were not conducted as required.

Administrative/HR Issues:

- a. Recruitment of district level staff as well as allocation of funds for purchase of medicines/ logistics is being managed at Provincial level.
- b. Suspension / termination of any staff after official procedure is also referred to Provincial office for final action as per policy.

Implementation issues:

- a. IRMNCH &NP has no separate logistical setup to run the official matters smoothly. There is a shortage of specialized and sufficient HR staff at District Program Implementation Unit (DPIU) to monitor the vast number field activity.
- b. Insufficient provision of medicines to LHWs.
- c. Mostly BHUs are not situated at convenient locations.
- d. One sanctioned post of MO /WMO is available at each BHU but most of them were deputed at COVID-19 duties. Therefore, the medications at the BHUs were issued by LHV's or dispenser.
- e. Refresher course/training of LHV's (Skilled Birth Attendant at BHUs) have not been conducted regularly
- f. Staff remains engaged in multiple assignments i.e. dengue / polio / covid etc.

Service delivery issues:

- a. Limitation in availability of skilled staff in evening and night shifts.
- b. Non availability of specialized gynaecologist at BHUs.
- c. Non availability of C-Section facility at BHUs level.
- d. Less supply of medicines, especially iron tablets and nutrition sachets.
- e. Lack of essential equipment i.e. ultrasound machine, etc. for ANC monitoring.
- f. Limited availability of ambulance service in rural /remote areas

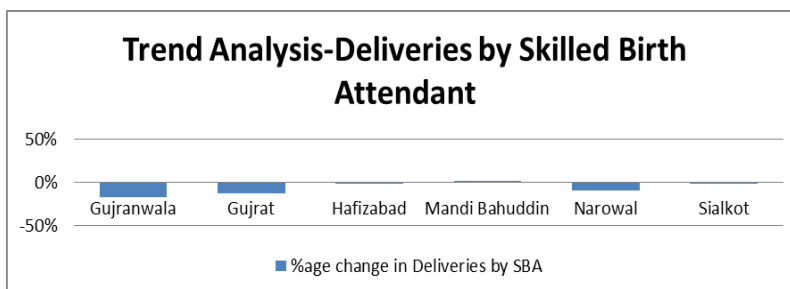
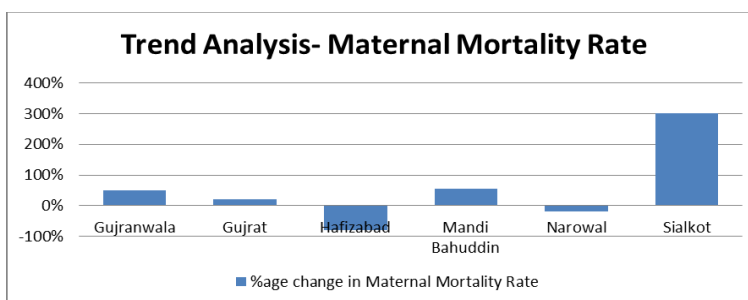
13.2.3 Significant Audit Observations

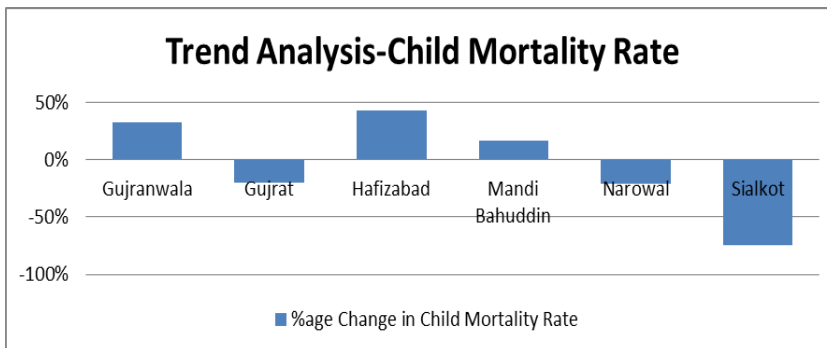
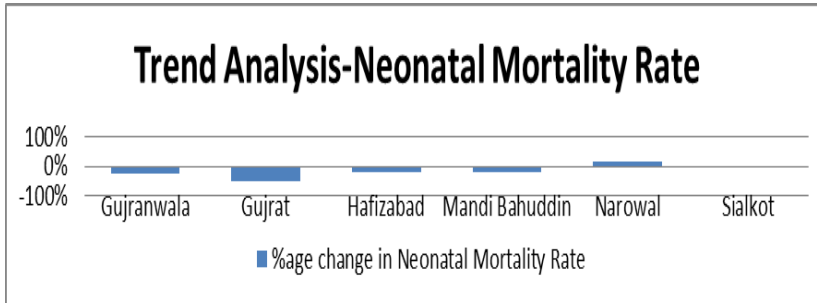
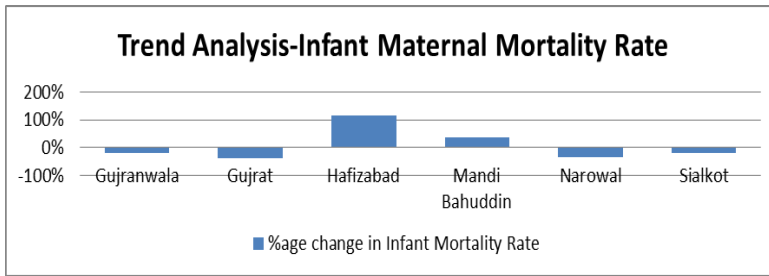
13.2.3.1 Achievement of Objectives / Trend Analysis

Scrutiny of data of IRMNCH project revealed the following achievements of set variables during financial year 2020-21 as compared to 2019-20.

Sr. No	Name of District	Maternal Mortality Rate	Number of Deliveries by SBA	Infant Mortality Rate	Neonatal Mortality Rate	Child Mortality Rate
1	Gujranwala	50%	-17%	-21%	-23%	33%
2	Gujrat	20%	-13%	-37%	-50%	-20%
3	Hafizabad	-80%	-2%	114%	-19%	43%
4	M.B Din	56%	2%	36%	-22%	17%
5	Narowal	-20%	-9%	-33%	15%	-21%
6	Sialkot	300%	-1%	-20%	-2%	-75%

The graphical representation of above five indicators is given in the following graphs.





13.2.3.2 Correlation Analysis

13.2.3.3 Maternal Mortality rate & Skilled Birth Attendant

According to the objectives of the project the increase in number of deliveries conducted by Skilled Birth Attendant will decrease the Mother mortality Rate

Audit selected 10 BHUs from each of six districts of Gujranwala Region for the Thematic Audit of IRMNCH&NP, the detail scrutiny of LHW-MIS data revealed the following three categories of relationship between the strategies selected i.e. Skilled Birth Attendant versus Mother Mortality Rate:

Audit noticed the inverse relationship between SBA and MMR in the following districts indicating that the strategy applied is working in the right direction i.e. increase in delivery cases by SBA decreased the MMR;

Sr. No	Name of District	Correlation Coefficient
1	Gujrat	-0.18
2	Mandi Bahuddin	-0.42

Audit noticed the direct relationship between SBA and MMR in the following districts. It shows that the strategy applied is not working in the right direction i.e. increase in delivery cases by SBA increased the MMR;

Sr. No.	Name of District	Correlation Coefficient
1	Gujranwala	0.11
2	Hafizabad	0.15
3	Narowal	0.18
4	Sialkot	0.27

13.2.3.4 Decrease of maternal mortality Rate with use of folic acid and Iron Tablets

According to the objectives of the project with increase in use of folic acid and iron tablets by the pregnant women maternal mortality rate should be reduced. Resultantly, there should be negative correlation / inverse relationship between MMR and intake of folic acid and iron tablet by pregnant women.

Correlation coefficient between independent variable i.e. use of folic acid & iron tablets by pregnant women and dependent variable maternal mortality rate was calculated to analyze the impact.

Analysis of the result revealed that in all districts of Gujranwala Region there was negative correlation which shows that intake of iron tablets and folic acid reduced maternal mortality ratio.

Sr. No	Name of District	Correlation Coefficient
1	Gujranwala	-0.18
2	Gujrat	-0.39
3	Hafizabad	-0.17
4	Mandi Bahuddin	-0.11
5	Narowal	-0.18
6	Sialkot	-0.44

13.2.3.5 Child Mortality Rate & Intake of Folic Acid by Pregnant Woman

According to the objective of the project with increase in use of folic acid by the pregnant women mortality rate of children should be reduced. Resultantly, there should be negative correlation / inverse relationship between CMR and intake of folic acid by pregnant women.

Correlation coefficient between independent variable i.e. use of folic acid & iron tablets by pregnant women and dependent variable child mortality rate was calculated to analyze the impact in six districts.

In all districts, positive / negligible correlation shows no impact of use of folic acid on CMR.

Sr. No	Name of District	Correlation Coefficient
1	Gujranwala	0.64
2	Hafizabad	0.05
3	Gujrat	0.27
4	Mandi Bahuddin	0.22
5	Narowal	0.41
6	Sialkot	0.20

13.2.3.6 Screening of the children failed to decrease the death rate of 6-59 month child

According to the objectives of the project there should be inverse relationship between the screening for SAM/MAM children and under 5 years age children mortality rates.

In district Mandi Baha-ud-din, negligible or no correlation existed between screening for SAM / MAM children and U-5MR (under-5 mortality rate) during the Financial Year 2020-21.

Sr. No	Name of District	Correlation Coefficient
01	Mandi Bahuddin	-0.04

In following five districts positive correlation existed between screening for SAM / MAM children and U-5MR (under-5 mortality rate). Audit concluded that screening for SAM / MAM children failed to decrease the under-5 mortality rate during the financial year 2020-21

Sr. No.	Name of District	Correlation Coefficient
1	Gujranwala	0.22
2	Gujrat	0.42
3	Hafizabad	0.29
4	Narowal	0.27
5	Sialkot	0.27

13.2.4 Service Delivery Issues

13.2.4.1 High risk of child mortality due to non-achievement of 100% immunization

According to Sr. No. 2,4 & 11 under the scope of work of LHWs defined in PC-I, LHWs would keep major focus on immunization.

During audit of IRMNCH & NP Program it was observed that target of immunization was not achieved in 6 Districts of Gujranwala Division. Scrutiny of record revealed that during 2020-21 immunization ratio in children remained 79% to 98% (Detail of ranging of percentages of vaccination is given below:

1. In 01 District immunization ratio remained between 71% to 80%.
2. In 02 Districts immunization ratio remained between 81% to 90%.
3. In 03 Districts immunization ratio remained 91% to 98%.

Sr. No	Name of District	Immunization
1	Gujranwala	93%
2	Gujrat	98%
3	Hafizabad	95%
4	M.B Din	79%
5	Narowal	89%
6	Sialkot	89%

Audit is of the view that due to non-achievement of 100% coverage on annual basis, the goals of controlling the child mortality could not be achieved.

13.2.4.2 Poor coverage of Family Planning by LHWs

According to Sr. No 4 under scope of work of LHWs defined in PC-I, LHWs will visit 7-10 households every day to ensure that all registered households are visited once every month. She will motivate and counsel clients for adoption and continuation of family planning methods.

During audit of the IRMNCH&NP it was observed that the performance of LHWs was very poor in connection with persuading the target population for use of modern family planning methods and increase in number of clients. Scrutiny of data revealed that up to 47% couples were registered clients for Family Planning who became users of family planning products in the districts.

Audit is of the view that due to non-achievement of 100% coverage on annual basis, the goals of controlling the population could not be achieved.

13.2.4.3 Non provision of Health Services to 50% of target population due to Incomplete coverage

According to Sr. No 1 & 4, under the scope of work of LHWs they will provide PHC services to the communities in the catchment areas. These include registering all eligible couples for family planning, registration of adolescent girls. Moreover, LHWs will visit 7-10 households on daily basis so that all registered households are visited every month.

During Thematic audit of IRMNCH&NP program, it was observed that LHWs were providing Primary Health Care and Family Planning Services to half of the population. Due to less coverage of catchment area, almost half of the community was not getting any benefit from the project.

Audit is of the view that due to poor management community is deprived of the benefit of program.

13.2.4.4 Decrease in medication for common ailment over the period

During audit of selected BHUs of IRMNCH&NP of following Districts, it was noticed that the medication provided for the common ailment in less than 5 years children was decreased in financial year 2020-21 as compared to financial year 2019-20. The detail is as under:

Year	Disease	% change in Medicine provided (ORS)	% change in Medicine provided (Zinc tab)
Gujrat	Diarrhea	(64)	(79)
Narowal		(23)	(74)
Hafizabad		(86)	(60)
Mandi Bahuddin		(36)	(38)
Sialkot		(61)	(92)
Gujranwala		(17)	(78)
`			% change in Provided Drugs
Gujrat	Acute Respiratory Infection (ARI)		(73)
Narowal			(86)
Hafizabad			(57)
Mandi Bahuddin			(57)
Sialkot			(33)
Gujranwala			(19)
Gujrat		Fever	

Narowal	(50)
Hafizabad	(54)
Mandi Bahuddin	(64)
Sialkot	(67)
Gujranwala	(17)

Audit is of the view that due to weak controls and poor management, medicines were provided in less quantity as compare to previous year.

13.2.4.5 Reduction in service delivery by LHWs over the period

Audit observed instances of reduction in service delivery by LHWs during financial year 2020-21 as compared to financial year 2019-20. The detail is as under:

District	Health Committee Meetings	Health Education Session in Schools	Pregnant Women Visited	Pregnant Women having pregnancy less than 3 months provided iron tablet	Pregnant Women having pregnancy greater than 3 months provided iron tablet	No. of mother of less than 6 months old children provided iron tablet /MM	No. of pregnant women whose green book is updated on each visit
Gujranwala	-	(49)	(16)	(87)	(100)	-	-
Narowal	(1)	(2)	(5)	(80)	(85)	-	-
Mandi Bahuddin	-	(2)	-	(29)	(73)	(72)	-
Hafizabad	-	-	-	(92)	(95)	-	-
Sialkot	-	(68)	-	(94)	(91)	-	-

Audit is of the view that due to weak controls and poor management, service delivery was reduced in comparison with base year i.e. 2019-20.

13.2.4.6 Reduction in Family Planning services over the period

During thematic audit, it was observed that family planning services were reduced in financial year 2020-21 as compared to 2019-20.

District	Condom supplied by LHWs	Oral pills by LHWs	Client Administered injectable by LHWs	NEW IUCD	Surgical User New
Gujranawala	(79)	(80)	(66)	-	-
Narowal	(89)	(94)	-	-	-
Sialkot	(50)	(61)	(65)	-	-
Gujrat	(87)	(91)	(78)	-	-
Mandi Bahauddin	(85)	(50)	(32)	-	-
Hafizabad	(35)	(84)	(11)	-	-

Audit is of the view that due to weak controls and poor management, service delivery was reduced as compared to previous year.

13.2.4.6 Communicable & Non-Communicable Diseases

During audit of selected BHUs in connection with SDGs target 3.3 & 3.4, the data of communicable and non-communicable diseases of the financial year 2020-21 was compared with base year i.e. financial year 2019-20. The detail of the comparison is as under:

Communicable Diseases

The comparison of the disease data of selected BHUs for the financial year 2020-21 revealed the increase / decrease in number of cases of communicable diseases as compared to base year 2019-20.

Communicable Decease

Name of District	TB
Gujranwala	21.11
Mandi Bahauddin	-13.04
Sialkot	83
Narowal	23
Gujrat	-13
Hafizabad	-7

Non-Communicable Diseases

The comparison of the disease data of selected BHUs for the FY 2020-21 revealed that increase or decrease in number of cases of non-communicable diseases as compared to base year 2019-20 as given below.

Non-Communicable Diseases		
Name of District	Acute (upper) Respiratory Infections (ARI)	Diarrhea/ Dysentery in under 5 years
Gujranala	20.25	-2.25
Mandi Bahauddin	10.76	5.08
Sialkot	18	4
Narowal	14	-4
Gujrat	-6	-9
Hafizabad	-12	7

14 Departmental Response

The response of the Audit Observations issued was awaited till finalization of this report

15 Recommendations

- i. Audit recommends administrative department to review its strategy by including other factors in addition to Skilled Birth Attendants to reduce MMR.
- ii. Audit recommends to increase the screening of under-5 year children to reduce the mortality rate in children.
- iii. Audit recommends to provide sufficient medicines for common ailment in less than 5 year old children.
- iv. Audit recommends to improve immunization coverage ratio up to 100%.
- v. Audit recommends the department to improve and maintain family planning services.
- vi. Audit recommends to improve / review the existing strategies to reduce the occurrence of communicable and non-communicable diseases.

16 Conclusions

The IRMNCH&NP have four major outputs which are: improved delivery of maternal, child, family planning and nutrition services under Essential Package of Health Services; improved practices and health seeking behaviour for reproductive, maternal, newborn and child health and nutrition; effective management of the Program at provincial & district level and evidence based decision making through efficient monitoring and evaluation.

Key audit findings, based on trend analysis, coefficient of correlation and analysis of data, lead to the conclusion that with given variables / interventions, impact / outcomes is not the same across the districts which shows that more comprehensive approach may be adopted to achieve the desirable goals. IRMNCH&N program did not achieve its set targets due to non-availability of sufficient skilled health workers, medicines and equipment. Mortality rate in pregnant women, neonatal, infants and children under-5 years can be reduced by providing sufficient nutrition and supplements. Visits of LHWs to the target population should be strictly monitored to achieve the targets.

Considering that health is a basic right of every human being, the program will improve access to health care to all individuals of the society, especially the poor and deprived. Access to primary, reproductive and nutrition health care will improve health status of communities leading to improvement in the overall quality of life. Improvement in social benefits can be measured by reduction in: Neonatal Mortality Rate, Maternal Mortality Ratio, wasting and stunting (moderate and severe), population growth rate and total fertility rate in the region.

17 Reference

- i. PC-1 of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program
- ii. LHW-MIS Dashboard Data of IRMNCH Program
- iii. District Health Information System-2 Dash board Data

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2021-22

Rs in million

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
District Health Authority, Gujranwala				
1	CEO (DHA) Gujranwala	Unjustified payment of pay & allow. to the staff bearing Zero Date of Joining	HR related	18.803
		Irregular expenditure by violating tendering process	Procurement	1.179
		Irregular purchase of Plant and Machinery	Procurement	3.300
2		Unjustified drawl of POL	Others	1.999
3	THQ Kamoke	Irregular expenditure due misclassification	Others	0.11
4		Non-auction of unserviceable items	Others	1.381
5		Irregular of pay & allowances	HR related	0.727
6		Irregular payment of pay & allowances	HR related	0.71
7		Unjustified payment of GST	Procurement	0.134
8		Irregular payment of previous year expenditure	Others	0.121
9		Unauthorized payment of DTL Fee	Others	0.122
10		Un-authorized payment of GST	Procurement	0.012
11		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts	HR related	15.84
12		Loss to government due to non-deduction of income tax	Procurement	0.003
13	RHC Kot Laddah	Misappropriation of Retained portion of GST	Procurement	0.205
14	RHC Qila Didar Singh	Irregular payment of pay & allowances due to excess occupancy beyond sanction strength	HR related	1.632
15		Misappropriation of Retained portion of GST	Procurement	0.157
16		Unauthorized Arrears bills	HR related	1.087
17		Recovery of Pay of Absent period	HR related	0.271
18		Irregular expenditure of POL	Others	0.076
19	Govt. Maternity Hospital, Gujranwala	Unlawful payment of pay & allowances	HR related	0.111
20	RHC Laddewala Warriach	Splitting of Job Orders to avoid quotations/ Advertisement on PPRA Website	Procurement	0.24
21	THQ Noshehra Virkan	Unauthorized Arrears bills	HR related	7.4
22		Loss to government due late auction of parking stand	Others	0.115
23		Unjustified payment for purchase of medicine	Procurement	0.681
24		Loss to government due to non deposit of MLC fee	Others	0.102
25		Non-deduction of I.T from share of doctors and paramedics	Others	0.049
26		Recovery of overpayment of pay & allowances	HR related	0.020
27		Non-recovery of pay & allowances	HR related	0.582
28		Unauthorized Arrears bills	HR related	13.315
29	THQ Wazirabad	Loss to govt. Improper store of medicine	Others	2.855
30		Recovery of pay & allowances	HR related	0.117
31		Splitting of Job Orders to avoid	HR related	0.511

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		quotations/Advertisement on PPRA Website		
32		Irregular expenditure on account of stationery	Procurement	0.648
33		Irregular expenditure	Procurement	0.157
34		Unjustified purchase of machinery equipment	Procurement	0.199
		District Health Authority Gujrat		
1	CEO DHA Gujrat	Illegal up gradation to the post of chief technician in excess of prescribed ratio	HR / Employee	-
		Non deduction of General Provident Fund, Benevolent Fund and Group Insurance		1.099
2		Non recovery of overpayment on retirement due to illegal up gradation to the post of chief technician in excess of prescribed ratio	HR / Employee	-
3		Unauthorized expenditure due to non-receipt of vouched accounts	Others	3.986
4		Unauthorized payment on account purchases / repairs	Others	19.254
5		Unauthorized payment on account purchases / repairs	Others	1.282
6	MS THQ Hospital Sarai Alamgir	Overpayment on account of pay and allowances	HR / Employee	0.792
7		Unjustified expenditure due to incurrence of 70% in June 2021	Others	16.39
8		Unauthorized expenditure on account of civil works	Others	1.626
9		Unjustified drawl of pay and allowance by the specialists / consultants	HR / Employee	9.35
		Non deduction of General Provident Fund, Benevolent Fund and Group Insurance		0.302
		Unauthorized expenditure on account of printing from M/s Sabri Printing Press		1.649
10		Overpayment on account of pay & allowances	HR / Employee	0.688
11	MS THQ Hospital Kharian	Unjustified drawl of pay and allowance after the relinquish of charge	HR / Employee	0.130
12		Unauthorized consumption of LP medicines	Others	4.539
13		Overpayment on account SSB to the officials	HR / Employee	0.297
14		Overpayment on account of HPA, CA, HRA and NPA	HR / Employee	0.756
15		Unjustified payment of qualification/M.Phil allowance	HR / Employee	0.466
16		Unauthorized expenditure without physical inspection	Procurement	3.354
		Non deduction of General Provident Fund, Benevolent Fund and Group Insurance		1004
		Unauthorized expenditure on account of printing from M/s Sabri Printing Press		0.688
		Unauthorized purchase of surgical items from LP medicines		2.676
17			Unauthorized expenditure on account of civil works	Others
18	MS THQ Level Hospital Lalamusa	Non deduction of compulsory deduction GI, GPF & BF	HR / Employee	0.258
19		Overpayment of pay and allowances due to non stoppage of salary	HR / Employee	0.239
20		Unjustified expenditure due to incurrence of 51% in June 2021	Others	10.154
		Non deduction of General Provident Fund, Benevolent Fund and Group Insurance		1.508
		Unauthorized expenditure on account of printing from M/s Sabri Printing Press		1.369

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
21		Non imposition of penalty	Procurement	0.039
22	MS	Non recovery of CA, HPA, SHC and salaries	HR / Employee	0.422
23	Trauma Centre	Overpayment on account Incentive, HPA, HSRA and NPA	HR / Employee	1.36
24	Lalamusa	Unauthorized consumption of LP medicines	Others	2.203
25		Non deduction of income tax and GST amounting	Others	0.145
26	SMO RHC Tanda	Non deduction of HSRA during general duty and unauthorized absence	HR / Employee	0.823
		Non deduction of General Provident Fund, Benevolent Fund and Group Insurance		0.480
27		Overpayment of pay and allowances due relieve, absent and expiry of adhoc	HR / Employee	0.685
28	MS Major Shabir Sharif Shaheed Hospital Kunjah	Non auction of unserviceable material	Others	3.00
29		Non deduction of Provincial Services Tax on the contractual supplies	Others	0.821
30		Unauthorized payment of pending liabilities	Others	1.184
31		Unjustified payment of personal allowance , 45% house rent & HSRA	HR / Employee	0.270
32		Irregular drawl of arrear of pay and allowances due to non availability of whereabouts of	HR / Employee	4.801
33		Recovery of pay and allowances due to joining / transfer of regular incumbent	HR / Employee	1.116
34		Non deduction of Income Tax on doctor and paramedics share	Others	0.174
35		Doubtful drawl of POL for generator	Others	1.974
36		Unjustified payments through off cycle	HR / Employee	0.527 & 0.053
37		Recoveries of in respect of HSRA and deputation allowances and pay and allowances	HR / Employee	2.126
		Unauthorized expenditure on account of printing from M/s Sabri Printing Press		0.779
38		Less deposit/affixing of stamp duty due to executing the agreements on low value stamp papers	Procurement	0.022
		District Health Authority Hafizabad		
1	CEO DHA Hafizabad	Non verification of sales tax		0.817
2		Non deduction of income tax and GST		0.282
3		Non imposition of penalty		0.549
4		Overpayment of pay and allowances		0.0039
5		Illegal up-gradation to the post of chief technician In excess of prescribed ratio		4.8
6	MS DHQ Hospital Hafizabad	Overpayment payment to the contract employees		0.875
7		Overpayment Payment on Study Leave		0.602
8		Overpayment Payment of allowances during Training		1.177
9		Unauthorized payment through DDO instead of direct payment to vendor account		1.352
10		Non auction of Canteen and loss to govt		1.7.
11		Unauthorized payment of LAB share to MS		0.917
12		Non-recovery of Notice Period Pay on Resignation		0.329
13		Unauthorized Payment of Salaries		1.05.
14		Unauthorized drawl of NPA		20.511
15		Unauthorized drawl of allowances		0.175

Sr. No.	Name of formation	Title of Para	Nature of para	Amount	
16		Unauthorized Payment of House Rent Allowance		0.117	
17		Unauthorized payment of Health Sector Reform Allowance		0.553	
18		Inadmissible payment of health risk Allowance-		0.155	
19		Payment of salaries to the staff bearing Zero Joining Date		10.266.	
20		Non-availability of vouched accounts of arrear bills		49.123.	
		Illegal collection of Parking & canteen fee		3.102	
21		Unauthorized drawl of allowances		0.367	
22		Unauthorized Payment of Annual Increment Recovery		0.183	
23		Recovery of Absent Period Pay		115.732	
24		Inadmissible/Overpayment of Incentive allowances		4.224	
25		Excess payment of pay & Allowances		0.226	
26		Recovery of Absent Period Pay (Para reduced in DAC)		0.0214	
27		Irregular purchase of printing material		1.197.	
28		Irregular purchase of miscellaneous items in violation of PPRA rules		4.184	
29		Overpayment after Relinquishing charge		0.533	
30		Non deduction of House rent, conveyance Allowance		0.240	
31		Irregular Posting on General Duty during Ban Payment		0.435	
32		Unauthorized drawl of Health Sector Reform Allowance		0.331	
33		Excess Payment of House Rent Allowance-		0.0399	
34		Inadmissible payment of health risk Allowance-Para reduced to 10.500		0.0105	
35		Unjustified payment of personal allowance		1.224.	
36		Unauthorized Arrears bills amounting		8.941	
37		MS Trauma Center Hafizabad	Irregular drawl of POL		0.691
38			Doubtful payment of Salary		0.312
39	Unauthorized Payment of House Rent Allowance			0.0598	
40	Unauthorized drawl of Health Sector Reform Allowance			0.0103	
41	SMO RHC Jallal Pur Bhattian	Irregular payments of allowances during leave period recovery thereof Para reduced		0.01924	
42		Unauthorized Arrears bills amounting		0.608	
43		Inadmissible payment of health risk Allowance		0.036	
44	SMO RHC Sukheke Mandi	Unjustified drawl of allowances		0.037	
45		Non deduction of pay and allowances of unauthorized absence		0.0092	
46	SMO RHC Kaleke	Non deduction of pay and allowances of unauthorized absence		.0.1501	
47		Overpayment on account of HSRA due to excess rate -		0.085	
		District Health Authority Mandi Baha-ud-Din			
1	CEO Health	Non-supply of medicines and non-forfeiture of security	Procurement	6.921	
2		Unauthorized Arrears bills	-do-	3.03	
3		Irregular drawl in DDO Account instead of direct transfer to vendors account	-do-	13.191	
4		Unauthorized payment of Health Sector Reform Allowance	HR Related	0.262	
5		Unauthorized payment of Health Professional	-do-	0.03	

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Allowance		
6		Recovery of Notice Period Pay on Resignation	-do-	0.821
7		Inadmissible payment of health risk Allowance	-do-	0.054
8		Non deduction of Conveyance Allowance	-do-	0.009
9		Irregular drawl in DDO Account	-do-	4.115
10		Irregular Payment of POL for N.P Vehicles	-do-	3.279
11		Unauthorized Repair of vehicles	-do-	0.607
12		Overpayment after Relinquishing charge	-do-	0.321
13		Recovery of Notice Period Pay on Resignation	-do-	0.223
14		Irregular payments of allowances during leave period	-do-	0.027
15		Recovery of Excess Pay	-do-	0.239
16	DHQ Hospital	Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent	-do-	0.194
17		Excess Drawl of Pay after Retirement	-do-	0.139
18		Wasteful expenditure on Salaries of Driver of Ambulances	-do-	4.234
19		Non-Recovery of Notice Period Pay on Resignation	-do-	0.878
20		Unauthorized payment of HSRA to staff on General Duty	-do-	0.475
21		Unauthorized drawl of Health Sector Reform Allowance	-do-	0.593
22		Inadmissible payment of health risk Allowance	-do-	0.013
23		Payment of salaries to the staff bearing Zero Joining Date	-do-	0.135
24		Irregular Repair of Machinery & Equipment	Procurement	0.596
25		Irregular payment of Transportation	-do-	0.703
26		Govt. receipts deposited not verified	-do-	7.553
27		Unauthorized drawl of POL	-do-	2.549
28		Unauthorized payment of pending liabilities	-do-	6.278
29		Unauthorized payment of Arrear bills	-do-	20.027
30	Unauthorized Payment of House Rent Allowance	HR Related	0.146	
31	THQ HOSPITAL MALIKWAL	Unjustified payment of personal allowance	-do-	0.232
32		Excess payment of Pay during EOL	-do-	0.17
33		Unjustified payment to redundant posts	-do-	0.271
34		Unauthorized drawl of Health Sector Reform Allowance	-do-	0.048
35		Irregular Purchase of miscellaneous items without rate contract	Procurement Related	0.82
36		Unauthorized Arrears bills	-do-	6.774
37		Non deduction of Income Tax	-do-	0.044
38		Unauthorized purchase of surgical items from LP medicines	-do-	0.259
39		Unauthorized drawl of POL	-do-	0.472
40		Irregular Drawl of Pay	HR Related	0.103
41		Unjustified drawl of pay and allowances	-do-	2.92
42	THQ HOSPITAL PHALIA	Irregular drawl of Conveyance and House Rent Allowance	-do-	0.216
43		Irregular drawl of POL	Procurement Related	0.526
44		Non-availability of vouchers	HR Related	1.359

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
45		Irregular payment of Pay before renewal of Adhoc	-do-	1.562
46		Unauthorized Payment of Annual Increment	-do-	0.138
47		Inadmissible payment of health risk Allowance	-do-	0.018
48		Unauthorized drawl of Health Sector Reform Allowance	-do-	0.336
49		Unjustified payment of personal allowance	-do-	0.278
50		Unjustified drawl of PCA	-do-	0.017
51		Unauthorized Arrears bills	-do-	5.59
52	RHC BHEKO MORE	Unauthorized Payment through DDO account instead of direct payment to vender	-do-	0.683
53		Irregular expenditure from Health council	-do-	0.508
54		Irregular expenditure by splitting Indents of Regular Lab Items	Procurement Related	0.764
55		Non-recovery of Social Security Benefit	HR Related	0.056
56	RHC Mong	Irregular payments of allowances during leave period recovery thereof	-do-	0.084
57		Illegal Occupation of residence and Recovery of Penal rent worth	-do-	0.412
58		Irregular drawl of Conveyance and House Rent Allowance recovery thereof	-do-	0.323
59		Recovery of HSRA Due to Absent Period	Weak Internal Control	0.193
60		Irregular payment of HSRA due to staff on General Duty	-do-	0.215
61		Overpayment of SSB 30%	-do-	0.356
62		Recovery of Absent Period Pay	-do-	0.041
63		Recovery of Notice Period & Excess Pay on Resignation	-do-	0.231
64		Unauthorized consumption of LP medicines	Procurement Related	0.749
65		Irregular expenditure by splitting Indents of Regular Medical Items	-do-	0.331
66		Non deduction of Provincial Services Tax on services	-do-	0.202
67		Unauthorized Arrears bills	-do-	0.941
68	RHC CHALIAN WALA	Irregular payments of allowances during leave period recovery	Weak Internal Control	0.083
69		Overpayment on Resignation from Service	-do-	0.421
70		Unauthorized payment of Arrear bills	-do-	0.995
71		Inadmissible payment of health risk Allowance-	Weak Internal Control	0.01
72		Overpayment of SSB 30%	-do-	0.041
73		Recovery of HSRA Due to Absent Period	-do-	0.019
74		Unauthorized consumption of LP medicines	Procurement Related	0.749
75		Non-verification of GST invoices	-do-	0.943
		District Health Authority Narowal		
1	CEO DHA Narowal	Irregular expenditure on account of Purchase of Plant and Machinery	Procurement	1.374
2		Unjustified payment of pay & allowances	Employee related	0.607
3		Non-verification of deposits of Govt. receipts	Others	2.565

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
4		Unjustified payment of pay & allowances to the staff bearing Zero Date of Joining	Employee related	23.593
5		Overpayment of SSB allowance	-do-	0.8848
6		Non-deposit of GST	Others	0.182
		Unjustified purchase of medicine on higher rates		15.118
7		Unjustified payment of arrears bills	Employee related	0.234
		Irregular printing in violation of PPRA rules		2.105
8		Unjustified purchase to avoid quotations	Procurement	0.105
9		Unjustified drawl of POL	Others	0.2447
10		Irregular expenditure in violation of PPRA Rules	Procurement	0.219
11		Non-recovery of overpayment	Employee related	0.118
12		Non-recovery of Sales Tax	Others	0.035
13		Inadmissible payment of Risk Allowance	Employee related	0.129
14		Unlawful payment of pay & allowances after retirement	-do-	0.163
15		MS THQ Hospital Shakargarh	Unjustified execution of civil work	Service delivery issues
16	Irregular Transfer of money and non-Provision of vouched Account		Others	0.142
17	Doubtful consumption/ likely misappropriation of medicine		Service delivery issues	0.405
18	Unjustified transportation of goods		Others	0.307
19	Irregular purchase without specifications		Procurement	0.298
20	Recovery of pay & allowances of absent period		Employee related	0.018
21	Overpayment to the supplier on account of LP/day to day medicine		Procurement	1.921
22	MS DHQ Hospital Narowal	Excess expenditure than budget allocation	-do-	21.011
23		Overpayment to the supplier on account of LP/day to day medicine	-do-	0.896
24		Unauthorized expenditure on procurement of LP medicines	-do-	12.811
25		Unjustified payment of qualification/ M.Phil allowance	Employee related	0.6
26		Unauthorized consumption of LP medicines	Procurement	19.47
27		Unauthorized purchase of surgical items from LP medicines	-do-	26.29
28		Unauthorized expenditure on purchase of LP medicine on quotation basis	-do-	3.263
29		Non recovery of CA, HPA, HSRA, NPA and SHC allowances	Employee related	3.485
30		Non deduction of income Tax on receipt of Lab,X-Ray, MLC, Dental,Ultrasound and ECG Share	Service delivery issues	0.284
31		Unjustified drawl of NPA and CA	Employee related	1.495
32		Non deduction of house rent, conveyance allowances and 5% repair charges	-do-	1.488
33	Non-transparent collection of receipt without almoner	Service delivery issues	0	

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
34		Overpayment of pay and allowances due to annual increment	Employee related	0.615
35	SMO RHC Sankhatra	Non deduction of income tax and GST	Service delivery issues	0.266
36		Unjustified drawl of funds in cash	Others	1.063
37		Non deduction of house rent and conveyance allowance	Employee related	2.288
38		Non deductions of CA and HSRA	-do-	0.155
39		Non verification of govt. receipts	Others	0.927
40		Unauthorized consumption of LP medicines	Service delivery issues	5.014
41		Overpayment of pay and allowances due to annual increment, SSB and non deductions of GPF, BF and GI	Employee related	0.049
42		SMO RHC Kot Naina	Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	-do-
43	Govt. receipts deposited not verified		Others	0.0445
44	Doubtful Payment of GST without deposit proof		-do-	0.0615
45	Irregular Expenditure on POL of due to non Maintenance of Log books		-do-	0.0615
46	Unauthorized consumption of LP medicines		Service delivery issues	0.402
47	Irregular expenditure and Non deduction of income tax from the payment of health council		Others	0.075
48	Physical verification not carried out		-do-	0
49	RHC Lesser Kalan Narowal		Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	Employee related
50		Doubtful Payment of GST of without deposit proof	Others	0.115
51		Unjustified payment of SSB 30% and overpayment of pay and allowances	Employee related	0.337
52		Govt. receipts deposited not verified	Others	0.703
53		Irregular expenditure and Non deduction of income tax from the payment of health council	Procurement	0.3
54		Irregular payment of allowances during leave period and General Duty recovery thereof	Employee related	0.078
55		Illegal Occupation of residence and Recovery of Penal rent	-do-	0.0164
56		RHC Baddomal hi Narowal	Unjustified payment of SSB 30% and overpayment of pay and allowances	-do-
57	Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts		-do-	1.358
58	Irregular Expenditure on POL due to non Maintenance of Log books		Others	0.148
59	Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund		Employee related	0.28
60	Irregular payment of allowances during leave period and General Duty recovery thereof		-do-	0.437
District Health Authority Sialkot				
1	CEO (DHA) SIALKOT	Irregular payment of Pay and Allowances and HSRA due to staff on General Duty	Employee related	0.432
2		Unjustified/Irregular consumption of POL	Procurement	0.207

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
3		Doubtful Payment of GST without deposit proof	Others	0.320
4		Non provision of records of Training expenditure	Employee related	0.810
5		Unjustified benefit to the supplier due to grant of excess delivery time caused short realization of penalty	Procurement	2.000
6		Late execution of rate award causing loss of due to purchase of LP medicine	Procurement	20.23
		Irregular expenditure on purchase of day-to-day medicines		29.730
		Illegal/Doubtful constitution of purchase committees in respect of bulk medicine and surgical items		343.545
7		Unjustified rejection of bidders on technical grounds already technically prequalified by the secretary health	Procurement	-
8		Unjustified payment of Pay and allowances of due to absconder from duty	Employee related	0.361
9		Unjustified Drawl of House rent allowance	Employee related	0.296
10		Doubtful Payment of GST without deposit proof	Others	0.320
11		Unjustified Expenditure due to Payment of Pending Liabilities	Employee related	2.756
12	MS THQ HOSPITAL DASKA	Less purchase of medicines	Others	12.357
13		Irregular Pay & Allowances paid through Off Cycle and recovery of income tax	Employee related	0.186
14		Non deduction of Income Tax	Employee related	0.764
15		Payment of salaries to the staff bearing Zero Joining Date and bearing CNIC number other than Punjab province	Employee related	3.834
16		Less deposit/Affixing of stamp duty due to executing the agreements on low value stamp papers	Others	0.040
		Non-auction of unserviceable material		3.000
		Irregular drawl of pay allowances		2.250
17		Non deduction of Provincial Services Tax on the contractual supplies	Service delivery issues	1.502
		Loss to govt due to non Recovery/non execution of Contract of Parking Stand		2.691
18		Unjustified deduction of 1/5th of Sales Tax from the supplier	Others	0.252
19	Loss to government due to negligence of pharmacists	Procurement	0.433	
20	MS THQ HOSPITAL PARUR,	Irregular payment of POL and Transport Repair on the ambulance of Jamat-u-dawa	Employee related	0.484
21		Non deduction of Provincial Services Tax on the contractual supplies	Procurement	1.052
		Loss to govt due to non Recovery/non execution of Contract of Parking Stand		2.150
		Non-auction of unserviceable material		2.500
22		Doubtful/Unjustified Deposit works	Others	2.349
23		Non deduction of income Tax on Bulk Medicine and Doctor and Paramedics Share	Procurement	0.262
24		Non Verification of GST	Others	1.124
25		Embezzlement/Non Deposit of test charges collected in the blood Bank	Employee related	0.480
26	Unjustified payment through Off Cycle recovery of income tax	Employee related	0.185	
27	MS THQ HOSPITAL SAMBRIA L,	Non deduction of Provincial Services Tax on the contractual supplies	Others	1.052
		Loss to govt due to non Recovery/non execution of Contract of Parking Stand		0.487
28		Unjustified payment of personal allowance	Employee related	0.791
29	Irregular appointment/extension of the adhoc employees pay and allowances	Employee related	1.280	
30	MS THQ	Non Verification of GST	Others	0.743

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
31	HOSPITAL KOTLI LOHARAN	Irregular payment of POL and Transport Repair on the ambulance of Jamat-u-dawa	Others	0.561
32		Irregular payment on transportation charges without delivery challans of delivering authority	Procurement	0.198
33		Non deduction of Provincial Services Tax on the contractual supplies	Procurement	2.404
		Loss to govt due to non Recovery/non execution of Contract of Parking Stand		0.284
34		Unjustified payment of 45% house rent and HSRA	Employee related	0.458
35		Unjustified Drawl of Pay and Allowances	Employee related	4.432
36		Non Verification of GST	Employee related	1.356
37		Non deduction of income Tax on Bulk Medicine and on Doctor and Paramedics Share	Others	0.108
38	SMO RURAL HEALTH CENTER KAHLIAN	Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund	Employee related	2.234
39		Irregular payment of allowances during leave period and General Duty recovery thereof	Employee related	0.295
40		Govt. receipts deposited not verified	Service delivery issues	0.252
41		Doubtful Payment of GST Without deposit proof	Others	0.229
42		Irregular Expenditure on POL due to non Maintenance of Log books	Procurement	0.520
43		Overpayment due to grant of increment to the adhoc employees	Others	0.071
44		Non deduction of income Tax on Bulk Medicine and on Doctor and Paramedics Share	Procurement	0.072
45		Doubtful Purchase without Stock entry	Employee related	1.044
46	SMO RHC KALASSWALA,	Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund	Employee related	0.253
47		Govt. receipts deposited not verified	0	0.652
48		Doubtful Payment of GST without deposit proof	Procurement	0.608
49		Non deduction of income Tax on Bulk Medicine and on Doctor and Paramedics Share	Procurement	0.023
50		Doubtful Purchase without Stock entry	Employee related	0.566
51		Irregular payment on transportation charges without delivery challans of delivering authority	Procurement	0.194
52		Un-hygienic Conditions of Medicine Store	Procurement	
53		Irregular expenditure and Non deduction of I.Tax from the payment of health council	Others	0.900

Annexure-B
Rs in million

Sr. No.	Name of District	DHA					
		Original Grant	Suppl. Grant	Final Grant	Exp.	Saving (-) / Excess (+)	% age Saving
1	Gujranwala	3,430.171	297.091	3,727.262	2,560.246	-1,167.02	(34)
2	Gujrat	2,611.560	0	2,611.560	2,162.770	-448.79	(17)
3	Hafizabad	1,274.877	275.512	1,550.389	1,314.380	-236.01	(19)
4	M.B.Din	2,857.510	427.886	3,285.396	1,828.373	-1,457.02	(51)
5	Narowal	2,538.722	0	2,538.722	1,955.607	-583.12	(23)
6	Sialkot	2,759.862	363.822	3,123.684	2,563.261	-560.42	(20)
	Total	15,472.702	1364.311	16,837.013	12,384.637	-4,452.38	(26)

Annexure-C

MS THQ Hospital Sarai Alamgir

Name	Desg.	Basic pay due	Basic pay drawn	Diff of increment	Adhoc relief allowances 2017, 2018 & 2019	Total monthly	No. of month drawn	Amount
Shabana Rashad	Medical Officer	30,370	32,670	2300	545	2845	5	14225
Shabana Rashad	Medical Officer	30,370	34,970	4600	1150	5750	4	23000
Rabia Nazeer Butt	Gynecologist	38,350	41,220	2870	717	3587	5	17935
Atif Javed	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Atif Javed	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Abeer Imtiaz	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Erum Rehman	WMO	34970	30370	4600	1150	5750	7	40250
				Total				112480

MS THQ Hospital Sarai Alamgir

Name	Designation	Annual Increment	Period	Diff. per year	Overpayment
Amira Shaheen	Charge Nurse	1520	5 years	1520	18240
				3040	36480
				4560	54720
				6080	42560
				6080	30400
				7600	53200
		Total			235600

II.

Name	Designation	Annual Increment	Period	Diff. per year	Overpayment
Amira Shaheen	Charge Nurse	152	5 years	152	1824
				304	3648
				456	5472
				608	4256
				608	7296
				608	7296
				760	9120
		Total			38912

MS THQ Hospital Kharian

Name	Desg.	Basic pay due	Basic pay drawn	Diff of increment	Adhoc relief allowances 2017, 2018 & 2019	Total monthly	No. of month	Amount
Ameer Muhammad Taimoor	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Jamshed	Medical	30,370	32,670	2300	545	2845	2	5690

Dilawar	Officer							
Zahra Batool	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Sajjad Saghir	Medical Officer	30,370	32,670	2300	545	2845	7	19915
Hafsa Arif	Women Medical Officer	30,370	32,670	2300	545	2845	2	5690
Ali Hassan	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Zainab Waheed	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Muhammad Saad Khan	Dental Surgeon	30,370	32,670	2300	545	2845	7	19915
Muhammad Saad Khan	Dental Surgeon	30,370	32,670	2300	545	2845	7	19915
Yasir Iqbal	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Syeda Itrat Fatima	Women Medical Officer	30,370	32,670	2300	545	2845	2	5690
Maria Saleem	Women Medical Officer	30,370	32,670	2300	545	2845	2	5690
Tooba Sohail	Women Medical Officer	30,370	32,670	2300	545	2845	2	5690
muhammad azeem waqar	Medical Officer	30,370	32,670	2300	545	2845	2	5690
Adnan Zulfiqar	Medical Officer	30,370	32,670	2300	545	2845	7	19915
				Total				142250

MS Civil Hospital Lalamusa

Name	Desg.	Basic pay due	Basic pay drawn	Diff of increment	Adhoc relief allowances 2017, 2018 & 2019	Total monthly	No. of month	Amount
Zainab Zafar	WMO	30,370	32,670	2300	545	2845	2	5690
Muhammad Naveed	MO	30,370	32,670	4600	1150	5750	7	40250
				Total				45940

II.

Name	Desg.	Basic pay drawn	Basic pay due	Diff of increment	Adhoc relief allowances 2017, 2018 & 2019	Total monthly	No. of month	Amount
Shamaiz Rafique	Junior Technician	12500	11770	730	219	949	5	4745
Shahid Irfan	Junior Technician	12500	11770	730	219	949	5	4745
Mushtaq Hussain	Junior Technician	12500	11770	730	219	949	5	4745
Muhammad Ahmed	Junior Technician	12500	11770	730	219	949	5	4745
Abu Bakar Siddique	Junior Technician	12500	11770	730	219	949	5	4745
				Total				23725

III.

Name	Designation	BS	PCA	Amount
Safdar Iqbal	Pediatrician	18	2,500	30,000
Asma Latif	Consultant Gynaecologist	18	2,500	30,000
Hafiz Muhammad Bilal	Medical Officer	17	2,500	17,500
	Total			77,500

SMO RHC Tanda

Name	Desg	Basic pay due	Basic pay drawn	Diff	Adhoc diff	Total monthly dif	Period	Amount
Aafreen Riaz	WMO	30,370	32,670	2300	575	2875	7	20,125
Muhammad Saeed Ahmed	MO	30,370	32,670	2300	575	2875	5	14,375
Bushra Manzoor	MO	30,370	32,670	2300	575	2875	3	8,625
Shua Ur Rasool	MO	30,370	32,670	2300	575	2875	7	20,125
Faisal Mehmood	MO	30,370	32,670	2300	575	2875	2	5,750
Bazala Butt	WMO	30,370	32670 & 34970	2300 & 4600	575 & 1150	2875 & 5750	5 & 7	54,625
Sahar Sarshar	WMO	30,370	32,670	2300	575	2875	3	8,625
Umar Soban	MO	30,370	32,670	2300	575	2875	5	14,375
Bushra Manzoor	MO	30,370	34,970	4600	1150	5750	5	28,750
Shua ur Rasool	MO	30,370	34970 & 32670	4600 & 2300	1150 & 575	5750 & 2875	2 & 7	31,625
Qurat ul Ain	MO	30,370	32,670	2300	575	2875	5	14,375
Faisal Mehmood	MO	30,370	32,670	2300	575	2875	2	5,750
Mir Sanam	WMO	30,370	32,670	2300	575	2875	7	20,125
Bazala Butt	WMO	30,370	32,670	2300	575	2875	7	20,125
				Total				267,375

Annexure-D

Sr. No.	Name	Designation	Date of Charge Relinquish	Pay Package	Excess days	Excess Payment
1	Dr. Anum Ali	D.S	14.01.2021	118,034	45	177,051
2	Dr. Kainat Zaka	D.S	22.01.2020	102,257	60	204,514
3	Dr. Akmal Shahzad	MO	31.08.2020	30,370	150	151,850
4	Dr. Hanan Nazir	MO	31.08.2020	113,034	120	452,136
5	Dr. Muhammad Faizan Asghar	MO	15.9.2020	113,034	15	56,517
6	Dr. Sakandar Islam	MO	12.9.2020	113,034	18	67,820
7	Dr. Hunza Rehar	WMO	25.01.2021	115,909	90	347,727
8	Dr. Maham Naghin	WMO	20.01.2021	113,034	10	37,678
9	Dr. Naila Shabbir	WMO	23.09.2020	113,034	7	26,375
10	Dr. Nazish Noreen	WMO	21.01.2021	113,034	210	791,238
11	Dr. Taqdees Hamid	WMO	08.10.2020	113,034	150	565,170
12	UMAR KHALID	MO	31.12.2018	105,132	120	420,528
13	AYESHA SBOOR	WMO	22.03.2021	118,784	8	31,676
14	TAHIRA PERVAIZ	CN	02.01.2021	57,474	30	57,474
15	SHAMIM MUNIR	CN	20.03.2021	55,498	10	18,499
16	ASTER MUNIR	CN	20.03.2021	57,474	10	19,158
			Total			3,425,411

Annexure-E

Description	Period	No of months	Basic pay BS 18	Penal rent @ 60%	Total Amount recoverable
House no3/1	April 2018 to June 2020	41	95,750	57,450	2,355,450

MS Tauma Center Hafizabad

Sr. NO.	Name	Designation	BPS	Place of Posting	Grade of Residence	Running Basic Pay	60% Recovery
1	Muhammad Asif	OT Assistant	9	Trauma Centre	17	12500	90,000
2	Mudassar Ashraf	OT Assistant	12	Hafizabad	17	20040	144,288
3	Sajjad Ali Shah	Reader	15	Session Court Hafizabad	17	35400	254,880
							489,168

Annexure-F

MS Trauma center Hafizabad PDP No. 88, 89

Month	Guard be deputed as per TORs per Day	Guard Provided by Company Per Day	Shortage of Guard in Each Day	NO of Absent in Each Month	Penalty Per Day @ Rs 500 as per agreement	Total Penalty
18.08.2018 to 31.08.2018	10	02	08	112	500	56,000
September	10	02	08	240	500	120,000
October	10	02	08	248	500	124,000
November	10	02	08	240	500	120,000
December	10	02	08	248	500	124,000
January-20	10	02	08	248	500	124,000
February	10	02	08	224	500	112,000
March	10	02	08	248	500	120,000
April	10	02	08	240	500	120,000
May	10	02	08	248	500	124,000
June	10	02	08	240	500	120,000
	Total					1,264,000
18.07.19 to 31.07.19	17	07	10	130	500	130000
August	17	07	10	310	500	160000
September	17	07	10	300	500	150000
October	17	07	10	310	500	160000
November	17	07	10	300	500	150000
December	17	07	10	310	500	160000
January-20	17	07	10	310	500	160000
February	17	07	10	290	500	145000
March	17	07	10	310	500	160000
April	17	07	10	300	500	150000
May	17	07	10	310	500	160000
June	17	07	10	300	500	150000
	Total					1835000
	Grand Total					3099000

Annexure-G

Department	Name	Designation	Mode Of Separation	Date up to which Last Pay Drawn	Excess Pay
DHQ Hospital	Dr. Muhammad Shafiq	Consultant Radiologist	Resignation	31-07-2020	200,019
	Dr. Atif Nazir	Medical Officer	Adhoc End	31-08-2020	33,911
	Dr. Usman Zahid	Medical Officer	Adhoc End	31-08-2020	26,375
	Dr. Shamraiz Iqbal	MO (Against the post of SMO)	Resignation	30-09-2020	41,446
	Dr. Mazhar Hussain	MO (Against the post of SMO)	Resignation	30-09-2020	565,175
	Dr. Shaheer Abbas	MO	Resignation	31-12-2020	11,304
	Mst. Atiqa Nurgis	Audiology Technologist	Transfer	March 2021 Allownce	34,729
	Dr. Maryam Ahmed	WMO	Adhoc End	30-06-2021	678,210
	Dr. Hamna Umar	WMO	Adhoc End	30-06-2021	3,768
THQ Hospital Malikwal	Dr. Munnaza Akhtar	WMO	Adhoc End	28-Feb-21	108,310
	Saira Arshad	LHV	Transfer to BHU Chak no 16	31-Oct-20	50,486
	Muhammad Imran	Ward Servant	Transfer to RHC Kuthiyal Sheikhan	30-Jun-21	184,016
		Total			1,937,749

Annexure-H

Sr. No.	Name	Desig.	Pay Package	Absent period	Excess Salary (Rs)
1	Dr. Waqas Ahmed	MO	113,035	02 Months	226,070
2	Dr. Sobia Khalid	WMO	113,035	22 Days	82,892
3	Dr. Warda Tanvir Cheema	WMO	113,035	07 Days	26,375
4	Dr. Maryam Ahmed	WMO	113,035	03 Months & 27 Days	440,837
5	Dr. Farwa Bashir	WMO	113,035	04 Months & 10 Days	489,818
6	Dr. Hafiz Muhammad Arslan	MO	113,035	10 days	37,678
7	Mst. Atiqa Nurgis	Audiology Technologist	69,522	25 days	57,935
8	Sidra Noureen	Charge Nurse	59,450	12 days	23,780
9	Dr. Nayab Naseem	WMO	113,035	15 days	56,518
10	Abdur Rehman	Mali	23,002	16	12,268
11	Dr. Ghulam Mustafa Abid	MO	113,035	7	26,375
12	Dr. Usman Akbar	MO	113,035	20	75,357
		Total			1,555,903

Annexure-I

Sr No.	Date of Purchase	Supplier	Particulars	QTY	Per Film rate purchased on single quotation	Per Film rate purchased from AGFA co.	Excess Payment
1	21-06-21	2H Traders	AGFA 10X12(125) Xray Films 03Pack	375	191.2	110.35	30,319
2	15-06-21		Konica 11X14(125) Xray films 02 pack	250	296	142.55	38,363
3	15-06-21		Konica 08X10(125) Xray films 03 pack	375	196	73.5	45,938
4	25-05-21		Konica 11X14(125) Xray films 02 pack	250	296	142.55	38,363
5	08-06-21		Konica 08X10(125) Xray films 03 pack	375	196	73.5	45,938
6	08-06-21		Konica 11X14(125) Xray films 02 pack	250	296	142.55	38,363
7	21-06-21		AGFA 11X14(125) Xray Films 03Pack	375	197.6	142.55	20,644
8	18-06-21		AGFA 10X12(125) Xray Films 03Pack	375	191.2	110.35	30,319
9	23-06-21		Konica 11X14(125) Xray films 02 pack	250	296	142.55	38,363
10	02-03-21	AJ Traders	Agfa X Ray films Size 08X10 Qty05/pack	500	119.92	73.5	23,210
11	13-02-21		Agfa X Ray films Size 08X10 Qty05/pack	500	119.92	73.5	23,210
12	17-02-21		Agfa X Ray films Size 08X10 Qty05/pack	500	119.92	73.5	23,210
13	20-02-21		Agfa X Ray films Size 08X10 Qty05/pack	500	119.92	73.5	23,210
14	24-02-21		Agfa X Ray films Size 08X10 Qty05/pack	500	119.92	73.5	23,210
15	27-02-21	Agfa X Ray films Size 08X10 Qty05/pack	500	119.92	73.5	23,210	
16	22-09-20	Space Engineering	Agfa Xray Films Size 10X12 Qty02	200	134.24	110.35	4,778
17	14-09-20		Agfa Xray Films Size 08X10 Qty04	400	90.52	73.5	6,808
18	17-09-20		Agfa Xray Films Size 08X10 Qty04	400	90.52	73.5	6,808
19	24-09-20		Agfa Xray Films Size 10X12 Qty02	200	134.24	110.35	4,778
20	16-09-20		Agfa Xray Films Size 08X10 Qty04	400	90.52	73.5	6,808
21	19-09-20		Agfa Xray Films Size 10X12 Qty02	200	134.24	110.35	4,778
22	21-09-20		Agfa Xray Films Size 10X12 Qty02	200	134.24	110.35	4,778
23	15-09-20		Agfa Xray Films Size 08X10 Qty04	400	90.52	73.5	6,808
24	18-09-20		Agfa Xray Films Size 08X10 Qty03	300	90.52	73.5	5,106
25	23-09-20	Agfa Xray Films Size 10X12 Qty02	200	134.24	110.35	4,778	
			Total				522,098

Annexure-J

Month	Amount Due New Canteen	Amount Due Old Canteen	Amount Due New Parking	Amount Due Old Parking	Total Recoverable
20-Jul	70,000	150,000	30,000	100,000	350,000
20-Aug	70,000	150,000	30,000	100,000	350,000
20-Sep	70,000	150,000	30,000	100,000	350,000
20-Oct	70,000	150,000	30,000	100,000	350,000
20-Nov	70,000	150,000	30,000	100,000	350,000
20-Dec	70,000	150,000	30,000	100,000	350,000
21-Jan	70,000	150,000	30,000	100,000	350,000
21-Feb	70,000	150,000	30,000	100,000	350,000
21-Mar	70,000	150,000	30,000	100,000	350,000
21-Apr	70,000	150,000	30,000	100,000	350,000
21-May	70,000	150,000	30,000	100,000	350,000
21-Jun	70,000	150,000	30,000	100,000	350,000
Total Due	840,000	1,800,000	360,000	1,200,000	4,200,000
Amount deposited					
02.07.2020			-30000	-100000	-130,000
14.07.2020	-70000	-150000			-220,000
17.08.2020	-70000	-150000			-220,000
20.08.2020			-30000	-100000	-130,000
02.11.2020				-75000	-75,000
22.12.2020	-70000				-70,000
Total Recovery	-210000	-300000	-60000	-275000	-845,000
Total recoverable	630,000	1,500,000	300,000	925,000	3,355,000

Annexure-K

Sr. No.	Name of Employee	Job Title	Wage Type Description	Total
1	Muhammad Zubair	Senior Medical Officer	Non - Practicing Allowanc	113885
2	Muhammad Zubair	Senior Medical Officer	Adj Non - Practicing Allo	68331
3	Samia Muneer	Women Medical Officer	Non - Practicing Allowanc	91108
4	Samia Muneer	Women Medical Officer	Adj Non - Practicing Allo	66127
5	Hafiz Muhammad Junaid	Medical Officer	Non - Practicing Allowanc	88071
6	Muhammad Bilal Liaqat	Medical Officer	Non - Practicing Allowanc	172664
7	Muhammad Bilal Liaqat	Medical Officer	Adj Non - Practicing Allo	99925
8	Salman Ahmed	Medical Officer	Non - Practicing Allowanc	187359
9	Salman Ahmed	Medical Officer	Adj Non - Practicing Allo	84495
	Total			971965

Sr. No.	Name of Employee	Designation	Amount in August	Total
1	Muhammad Fahad Hameed Mirza	Dental Surgeon	Non - Practicing Allowanc	103,108
2	Muhammad Fahad Hameed Mirza	Dental Surgeon	Adj Non - Practicing Allo	170,216
3	Humayun Manzoor	Medical Officer	Non - Practicing Allowanc	204,993
4	Humayun Manzoor	Medical Officer	Adj Non - Practicing Allo	68,331
5	Muhammad Ashfaq	Medical Officer	Non - Practicing Allowanc	204,993
6	Muhammad Ashfaq	Medical Officer	Adj Non - Practicing Allo	68,331
7	M Saadat Ullah	Senior Medical Officer	Non - Practicing Allowanc	182,216
8	M Saadat Ullah	Senior Medical Officer	Adj Non - Practicing Allo	93,386
9	Dr. Zukhrauf Boota	Sr: Dental Surgeon	Non - Practicing Allowanc	112,333
10	Dr. Zukhrauf Boota	Sr: Dental Surgeon	Adj Non - Practicing Allo	159,521
				1,367,428

Sr. No.	Name of Employee	Job Title	Wage Type Description	Total
1	Muhammad Saad Amjad	Medical Officer	Adj Non - Practicing Allo	91108
2	Shehbaz Ahmed	Dental Surgeon	Non - Practicing Allowanc	136662
3	Mansoor Bajwa	Women Medical Officer	Non - Practicing Allowanc	136662
4	Zeeshan Ali	Medical Officer	Non - Practicing Allowanc	91108
5	Abdul Ahad	Medical Officer	Adj Non - Practicing Allo	91108
6	Abdul Ahad	Medical Officer	Non - Practicing Allowanc	91108
7	Zeeshan Ali	Medical Officer	Adj Non - Practicing Allo	91108
8	Muhammad Saad Amjad	Medical Officer	Non - Practicing Allowanc	182216
	Total			1198700

Annexure-L

THQ Daska

Invoice No.	Posting Date	G/L Descp	Amount	Vendor Name	Name of item Purchased
15150	04.6.21	Medicine	195500	Abran Associates	Surgical Gloves
15151	04.6.21	Medicine	195500		Surgical Gloves
13077	16.11.20	Medicine	198000		Ciprofloxacin
13803	21.11.20	Medicine	197200	Kashmir Trader	Ciprofloxacin
8844	6.3.21	COS	64000		Office Safe Almirah
*8850	8.3.21	COS	64000	Qasim Traders	Office Safe Almirah
2582	8.6.21	COS	199500		Philips Lights
2583	8.6.21	COS	169400		Philips Lights
2480	10.6.21	COS	192420		SK Bracket Fan 24"
2482	12.6.21	COS	128280		SK Bracket Fan 24"
2483	10.6.21	COS	197700		Delux Ceiling Fan 56"
2485	12.6.21	COS	131800		Delux Ceiling Fan 56"
			1542300		

THQ Pasrur

Document No	Posting Date	G/L Descp	Amount	Vendor Name	Name of item Purchased
1900102503	22.12.2020	Cost of Other Stores	65,000	Zaman Traders	Abylse
1900150075	22.12.2020	-do-	65,000	-do-	Abylse
1900579005	03.03.2021	-do-	62,453	-do-	AC Compressor 2 Ton
1900586023	03.03.2021	-do-	60,990	-do-	-do-
1900637503	25.06.2021	Others	74,250	Lehrasab Brother	Direction Board
1900638442	25.06.2021	-do-	74,250	-do-	-do-
1900535378	16.06.2021	-do-	224,640	-do-	Dust Bin Plastic
1900609143	08.05.2021	Printing and publication	64,350	zaman Traders	Electric Mosquito Killer
1900639104	08.05.2021	Cost of Other Stores	69,350	-do-	-do-
1900549019	03.03.2021	Others	73,981	-do-	flexes with fittings
1900549020	03.03.2021	Others	73,384	-do-	flexes with fittings
1900579542	16.06.2021	Cost of Other Stores	184,977	-do-	IP Camras & Assessories
1900655460	16.06.2021	-do-	173,160	-do-	-do-
1900579544	16.06.2021	-do-	167,778	-do-	-do-
1900006931	17.10.2020	-do-	61,425	Al Makkah Traders	LED Flood Lights
1900006932	17.10.2020	-do-	61,425	-do-	LED Flood Lights
1900003912	17.10.2020	-do-	61,425	-do-	LED Flood Lights
1900668135	08.05.2021	-do-	198,432	Lehrasab Brother	Light Board and its Pipe
1900643122	08.05.2021	-do-	73,125	-do-	-do-
1900643124	08.05.2021	-do-	56,160	-do-	-do-
1900643121	08.05.2021	-do-	44,025	-do-	-do-
1900643123	08.05.2021	-do-	40,950	-do-	-do-
		Total	2,030,530		