



**Performance Audit Report
of
District Headquarter Hospital
Sheikhupura**

Audit Year 2016-17

AUDITOR GENERAL OF PAKISTAN

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Abbreviations and Acronyms

ADP	Annual Development Programme
AIDS	Acquired Immune Deficiency Syndrome
CEO	Chief Executive Officer
DCO	District Coordination Officer
DHA	District Health Authority
DHQ	District Head Quarters Hospital
DOH	District Officer Health
DTL	Drug Testing Laboratory
EPI	Expanded Programme of Immunization
EMONC	Emergency Obstetric and New born Care
EVM	Effective Vaccine Management
FDA	Food and Drug Administrations
INTOSAI	International Organization of Supreme audit institution
IRMNCH	Integrated Reproductive Maternal Newborn, Child Health
MDGs	Millennium Development Goals
MEP	Mechanical, Electrical and Plumbing
MIS	Management Information System
MSDS	Minimum Service Delivery Standards
MS	Medical Superintendent
NCD	Non Communicable Disease
OPD	Out Patient Department
PC-I	Planning Commission 1
P&SHD	Primary & Secondary Health Department
RHC	Rural Health Centre
RO	Reverse Osmosis
SOPs	Standard Operating Procedures
TB	Tuberculosis
TT	Tetanus Toxoid
WHO	World Health Organization

PREFACE

The Auditor General of Pakistan conducts audit under Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 115 of the Punjab Local Government Ordinance 2001. The performance audit of DHQ Hospital, Sheikhpura was carried out accordingly.

The Directorate General Audit, District Governments, Punjab (North), conducted performance audit of the DHQ Hospital, Sheikhpura during May-June, 2017 for the period of 2015-16 with a view to reporting significant findings to stakeholders. Audit examined economy, efficiency and effectiveness aspects of the operations and health care service delivery at DHQ Hospital, Sheikhpura. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules and regulations in providing the health care facilities to the public. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the health care service delivery at DHQ Hospital, Sheikhpura.

The observations included in this report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting was convened despite repeated requests.

The Performance 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, to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

Director General Audit, District Governments Punjab, (North) Lahore, conducted performance audit of DHQ Hospital, Sheikhpura, during 2016-17. The main objective of audit was to ascertain that minimum service delivery standards were available for people seeking access to health facilities for treatment and prevention of communicable and non-communicable diseases in an economical, efficient and effective manner. The audit was conducted in accordance with the INTOSAI auditing standards.

According to 1998 Census, District Sheikhpura had a population of more than 2.8 million and per capita income of this area is very low. People do not have enough money in order to avail health facilities. Due to this reason, there is a huge work load at hospital. People of the areas are expecting that they will be provided free health facilities run by the private sector. Total number of patients who visited the hospital was on extremely high side with optimum occupancy of beds and rise in consumption of expendable stock items on the charge of the hospital with overcrowding evidenced round the clock. The total budget of DHQ, Hospital Sheikhpura was Rs. 566.85million for the financial year 2015-16.

As per Primary & Secondary Health Department Lahore guidelines, the objectives of DHQ Hospital, Sheikhpura were to provide minimum service delivery standards by creating awareness amongst common public about health issues and provide free of cost treatment in case of emergency. A 15% of MSD budget was also separately earmarked for emergency and natural calamities in the local area.

Key Audit Findings of the report

The key audit findings are as under:

- i. There was an acute shortage of staff, equipment, beds and operational facilities in the hospital.
- ii. SOPs have been adopted by the hospital but remain un-implemented in general.
- iii. There is centralization of management with little powers delegated to the lower levels leading to the inefficient use of resources and delayed decision making.
- iv. There were shortcomings in emergency care, surgical services, anesthesia and laboratory facilities, and maintenance/ repair of medical equipment.

- v. There was overpayment on account of different allowances to the tune of Rs 14.758 million
- vi. Irregular appointment of Contingent Paid Staff involving payment of Rs 5.54 million.
- vii. Irregular Payment of Tied Grant under Dialysis amounting to Rs 2.45 million
- viii. Non-execution of Development Work to the tune of Rs 687.00 million
- ix. Abnormal billing of electricity charges of Rs 82.30 million was observed.

Recommendations

- i. Vacant positions need to be filled on war footing basis.
- ii. The appointment of officers must be on merit and for a fixed tenure, subject to achievement of performance targets.
- iii. Proper solid waste management system including storage protocols needs to be adopted in hospital
- iv. SOPs for hospital should be implemented in true letter and spirit.
- v. Under the devolution reforms the number of decision makers at the district level has increased. It is the need of the hour to coopt such potential users/ stakeholders for dissemination and feed back in relation to the information generated through HMIS.
- vi. The benchmarks set under minimum service delivery Standards regarding emergency care, surgical services, anesthesia and laboratory facilities should be achieved
- vii. Overpayments on account of different allowance should be avoided through implementing HR and financial controls.
- viii. The contingent paid staff should be appointed by following the prescribed procedures.
- ix. Punjab Procurements Rules should be followed in letter and spirit.
- x. Internal controls should be devised to avoid abnormal billing of electricity charges.

1. INTRODUCTION

DHQ Hospital Sheikhpura is the key medical facility entrusted upon the fundamental responsibility to provide good quality health care to communities and local population. DHQ Hospital, Sheikhpura delivers primitive, preventive as well as curative health care services to general public of Sheikhpura at District level and other feeding areas in near proximity to the District Headquarters.

Free of cost consultation, diagnostic facilities and medicines are provided to the patients particularly focusing on the poor and marginalized segments of the society. Different Programmes of P&SHD are also available in the DHQ, Hospital Sheikhpura.

- Hepatitis Control Program
- Aids Control Program
- Expanded Program for Immunization
- TB Control Program
- MNCH (Maternal, Newborn and Child Health) Programme
- Malaria Control Program
- Infection Control Program

Besides measures to prevent, treat and control other communicable diseases and Epidemics / Disasters, vaccines are provided through Expanded Program on Immunization (EPI) for children under 2 years and pregnant ladies.

i. Rationale for Healthcare Service Delivery at DHQ Hospital Sheikhpura :

As per Primary and Secondary Health Department, Lahore primary objective of the DHQ, Hospital was to provide MSDS that includes minimum package of services, standards of care (level specific) and mandatory requirements/system specifications that must be complied with and are vital to ensure the delivery of these services.

Furthermore, there were two principal objectives. First, these standards provide a common set of requirements applicable to whole health care system and secondly they provide a framework for continuous improvement in overall quality of health care. Ultimate impact of the MSDS would be to provide effective and healthy work force for the economic development of the country.

ii. Policy paradigm review

Identifying the gaps was taken recourse to based on the agreed standards for service delivery, provided in the Essential Package of Health Services (EPHS) and the Minimum Service Delivery Standards (MSDS) using evidence-based planning and budgeting targeting the citizen needs.

The data on client satisfaction was not being obtained from the Health Facility Assessment (HFA) survey, of which Client Exit Interviews (CEIs) are part of. The management practices do not encompass the public financial management systems of the districts, such as budgeting, planning and management practices whereas these processes hardly take into account the local needs – especially those of women, children and girls.

iii. Burden of Disease Context

It was still needed to develop expertise for forecasting medicine requirements and for its timely distribution in accordance with the burden of disease (BOD). A district clinical audit at DHQ level can also be undertaken to assess problems that are being faced and reasons for these problems can also be identified.

iv Drawbacks of Policy Framework

There were six factors which principally influenced the policy process in terms of their origin, design and implementation. These are: (1) the absence of clearly defined principles and purposes; (2) the insufficient involvement of the stakeholders; (3) the lack of a holistic view of context, focusing on the health sector; (4) the shortcomings of the policy machine-, (5) the need for a proper implementation structure; and (6) the administrative fatigue of donors. Given these findings, there are certain implications for the Punjab health sector, particularly overhauling the policy machine, developing the capacity of policy makers for policy analysis, and broadening the stakeholders' base.

v Financial Sources:

The budget of the Organization is provided by District Government Sheikhpura. The total budget of DHQ Hospital, Sheikhpura for the financial year 2015-16 was Rs566.85 million.

2. AUDIT OBJECTIVES

The major objectives of the Performance Audit were;

- i. To ascertain whether the financial & human resources of DHQ Hospital Sheikhpura were utilized with due regard to economy, efficiency and effectiveness.
- ii. To ensure that planning and execution were carried out according to the guidelines issued by Primary & Secondary Health Department, Lahore and with reference to timelines and financial management.
- iii. To examine the compliance of applicable laws, rules, regulations, procedures and government instructions issued from time to time.
- iv. To evaluate the internal controls in operations and functions of the organization.

3. AUDIT SCOPE AND METHODOLOGY

Audit methodology was primarily to place reliance on literature review, content analysis, synthesis, key informant interviews (individual and group), an interactive process of extraction and analysis was used and stakeholders were consulted more than once so as to improve clarity and understanding of care issues.

The Auditors consulted the documents including PC-I, Bye-Laws, PSHD Guidelines, WHO Goals, MDGs set by WHO, Internal Reports, Contracts, Files and other record. The Auditors also visited Medical Depots, Wards, Labour Room and other unit of the Hospital to examine physical status of machinery and delivery standards on ground in the hospital.

The Auditors visited the different ward and used questionnaires for obtaining the views, interviewed key persons in the management and collected photographs of the wards and other points of the hospital.

4 AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Lack of Training / Supervision of ICU Doctors / Staff

According to SOPs for Intensive Care Unit (ICU) DHQ Hospital Sheikhpura, Training / Supervision shall be arranged to have “Trained Medical, Nursing and Paramedical Staff as per Departmental / Specialty requirements / Protocols and work instructions”.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not chalk out plan for trainings of medical, nursing and paramedical staff at the very outset in violation of the binding conditions set forth in the standard operating procedures. Further, doctors and nursing staff could not be kept updated about professional competencies in the field.

Audit holds that ignored training needs were due to poor planning and non-compliance of SOPs.

This resulted in non-enhancement of capacity for managing ICU by doctors and staff with optimal results.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.1.2 Irregular appointment of Doctors / staff in Intensive Care Unit

According to Article 5 of SOPs for Intensive Care Unit (ICU) DHQ Hospital Sheikhpura, ICU Consultant / Incharge ICU, Consultant Physician / Surgeon, Medical Officer, Staff Nurses, Physiotherapist must possess qualifications and registrations as under:

Designation	Qualification
ICU Consultant / Incharge ICU	MBBS, FCPS(Pulmonology, Anesthesiology, Internal Medicine)Valid registration with PM & DC
Consultant Physician / Surgeon	MBBS, FCPS, Valid registration with PM&DC
Medical Officer	MBBS, Valid registration with PM&DC Preference will be given with experience of working in ICU
Physiotherapist	B. Sc Physiotherapy / DPT from a recognized institution, Preference will be given with experience of working in ICU

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the qualifications of doctors and other staff working in ICU department were not in conformity with the prescribed qualification as above. Most of the doctors were qualified as MBBS only. Hence, the treatment of patients admitted in ICU was inadequate as per SOPs.

Audit holds that irregular appointments were made due to weak internal controls.

This resulted in non-compliance of SOPs of appointment of doctors and staff, for DHQ Hospital.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.1.3 Absence of Community Involvement in health activities

According to para 7.2 contained in Minimum Service Delivery Standards “Community involvement in matters of their own health may be in the form of Sehat/Health Committees or Users Committees at different levels to maintain a close liaison between health care providers and communities. These Committees may play commendable role for incorporating communities’ opinions/perceptions in health care planning, Supervision, accountability/evaluation increasing services utilization and sustainability of the public sector health services. However, terms and conditions for the Sehat Committees at all levels need to be defined clearly and worked out thoroughly”

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management did not involve community in health activities in the form of sehat / health committees, user committees etc. as required in the above quoted standard.

Audit holds that non involvement of community in health activities was due to poor planning and non adherence to health department standards.

This resulted in non formulation of sehat / health committees, user committees.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.1.4 Non-registration of DHQ Hospital under Healthcare Commission Act, 2010 and non obtaining of License

According to Section 13 of the Punjab Health Care Commission Act, 2010,

- i. A healthcare service provider shall not provide healthcare services without being registered under this section and regulations.
- ii. An existing healthcare service provider shall, within a period of ninety days of coming into force of this Act, apply for registration in accordance with this section and regulations
- iii. A person seeking to be registered as a health care service provider shall make an application to the commission in the prescribed form and accompanied by such particulars, documents as the commission may prescribe
- iv. If a person fulfills the requirements of this section, the commission shall issue a certificate of registration to the person within fourteen days otherwise the applicant shall be considered as having provisionally registered
- v. The commission may impose a fine which may be extended to five hundred thousand rupees upon a healthcare service provider or who pretends to be a healthcare service provider without registration.

And Section 14 states Licensing.— (1) A healthcare establishment shall not be used except in accordance with the terms and conditions of a license issued by the Commission.

(2) If a healthcare establishment is not licensed under this Act, the Commission may impose a fine which may extend to five hundred thousand rupees upon the healthcare service provider.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the hospital was not registered and licensed with Health Care Commission in violation of the above quoted Act. Hence, provision of health care facilities without registration and license from Health Care Commission stands unauthorized.

Audit holds that non registration of hospital with Health Care Commission was due to non-compliance of Healthcare Commission Act, 2010.

This resulted in non registration of hospital with Punjab Healthcare Commission.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.1.5 Late formulation of SOPs for Hospital

According to para 1.4.of Minimum Service Delivery Standards “Epidemiological Transition and the Unenviable Challenge of Double BOD” it was obligatory to “Develop complementary documents of Standard Operating Procedures (SOPs) and Standardized Medical Procedures (SMPs)”.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that MSDS were issued in 2014 by PDSSP but until the close of FY 2015-16, the hospital management was unable to develop most of its Standard Operating Procedures.

Audit holds that late formulation of SOPs was due to poor planning and non serious attitude towards government policies.

This resulted in breach of categorical provisions of MSOS.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for late formulation of SOPs for Hospital.

4.1.6 Non-issuance of admission form for patients duly filled in by MO in Paediatric Department

According to SOPs for Paediatric Department of DHQ Hospital Sheikhpura, “Receptionist / Almoner will demand hospital admission form duly filled by MO”.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management was required to admit patients in pediatric department by issuing demand form of admission duly filled in by Medical Officer but the same was not done in violation of the above quoted SOP of the hospital.

Audit holds that non maintenance of receptionist / almoner demand form for admission was due to weak internal control.

This resulted in non maintenance of record in paediatric department.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.1.7 Absence of documentary proof of education to patient regarding effects of drugs and treatment in ophthalmology Department

According to SOPs for ophthalmology Department DHQ Hospital Sheikhpura, Consultant ophthalmologist is responsible for education and explanation to the patients about the use and effects of prescribed drugs and treatment

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that ophthalmologist did not maintain record showing education to patient regarding effects of drugs and treatment in ophthalmology Department in violation of SOP quoted above.

Audit holds that absence of documentary proof of education to patient regarding effects of drugs and treatment was due to weak internal control.

This resulted in non imparting of education to patients.

The matter was reported to the management but no reply was provided by the department.

Audit recommends a complete procedure regarding education of the patients may be devised so that the illiterate patients can improve their health.

4.1.8 Non-adoption of capacity building measures

According to Implementation & Monitoring Framework of Health Department contained in Punjab Health Sector Plan

1. Capacity building of district health managers on use of information through support of Provincial and District Health Development Centres
2. Institute a regular training programme based on training need assessment on use of information by district health managers
3. Build capacity of relevant staff on recording and reporting of diseases enlisted in IDSS/ DEWS

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not adopt / work on capacity building measures i.e training of management HR etc. in violation of the notified framework of the Punjab Health Sector Plan.

Audit holds that non adoption of capacity building measures was due to poor planning and weak internal control.

Lack of training of hospital staff resulted in depriving the population of quality medical services.

The matter was reported to the management but no reply was provided by the department.

Audit recommends implementation of Punjab Health Sector Plan to improve medical skills of the staff so that quality medical services could be provided to the patients.

4.1.9 Non-provision of Rehabilitative Services

Rehabilitative services can help people, with disabilities, to get gainfully employed and do away with reliance on others. This includes meeting the physical, psychosocial, emotional and spiritual needs of patients and their families while incorporating the nursing and rehabilitative processes.

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not provide rehabilitative services along with medical treatment keeping in view psychosocial, emotional and spiritual needs. Such services should be provided to all patients in both inpatient and outpatient settings at all levels of care. The importance of rehabilitative services should not be under emphasized. These services are part and parcel of any type of treatment and most of the time is indistinguishable as separate entities. It should be kept in mind that patients are receiving some type of rehabilitation during treatment or interaction with health care providers, as for example while receiving treatment for typhoid fever he/she is also being rehabilitated psychologically/nutritionally. Putting this in another way, it goes without saying that health care providers must avail all opportunities to provide right type of the rehabilitative services according to prevailing circumstances and level of care.

Audit holds that non provision of rehabilitative services was due to poor planning and non-adherence to Health Department Instructions.

Non-provision of rehabilitative services to general public resulted in poor mental and psychological conditions.

The matter was reported to the management but no reply was provided by the department.

Audit recommends provision of rehabilitation services according to the medical condition of the patients.

4.1.10 Vacant post of specialists not filled

According to Implementation & Monitoring Framework of Health Department contained in Punjab Health Sector Plan, vacant posts of specialists at secondary healthcare hospitals must be filled:

- i. Implement special incentives package/ flexible contract arrangements for specialists working in SHC facilities according to the local needs
- ii. Recognize THQ and DHQ hospitals for placements of PG trainees
- iii. Develop short certificate courses in deficient specialties through CPSP or UHS

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that there were 36 sanctioned posts of specialist doctors against which 18 doctors were working. The shortfall of specialists was not revamped through adopting above quoted three measures defined in Punjab Health Sector plan.

Audit holds that vacant posts of specialists were not filled due to poor planning and weak internal control

Constantly vacant posts of specialist resulted in depriving the people of quality medical treatment and put extra burden on the current staff and doctors to check more patients.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for chronically unaddressed core issues.

4.1.11 Deficiencies in Accident and Emergency Department

According to Implementation & Monitoring Framework of Health Department contained in Punjab Health Sector Plan, the following are major responsibility of health facility:

- i. Interim Outcomes Outputs Activities
- ii. Improved access and quality of health care
- iii. Essential Health Services (EHS) Package for primary, secondary and tertiary level healthcare facilities instituted

The MSDS set the benchmark for the minimum level of mandatory services that a Healthcare Establishment (HCE) is responsible to deliver and patients have a right to expect. These Standards define a minimum package of fundamental yardsticks for all HCEs at the Primary, Secondary and Tertiary levels in both the Public and Private sectors in Punjab to implement, improve and assess, for ensuring quality healthcare service delivery.

The MSDS encompass salient elements of healthcare system requirements as well as service delivery standards that can be easily implemented by a HCE and monitored by the PHC for an assessment of the HCE's level of compliance through an objective and transparent evaluation process

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that Hand-washing guidelines are not being adhered to. Blood is taken without gloves and hands are not washed after removing gloves. Cleaning materials are not labelled. There is no documented cleaning schedule. The cleaning methods do not conform to standards. Job descriptions are to be prepared and given to all staff on recruitment. Staff needs to be made familiar with the mass casualty plan and the plan should be tested at least once per year. Wheelchairs and stretchers are in short supply. Patients who are awaiting admission to the wards, with their stay on the chairs and stretchers for extended periods. Additional wheel-chairs are needed in the departments. A number of wheelchairs are defective with no rubber on the wheels and no footrests. Additional stretchers are needed in the departments. Cardboard boxes and plastic bottles are used as litter bins. No log books are being used. A system is needed for the monitoring of the usage of drugs and supplies, in order to prevent stock-outs.

Audit holds that deficiencies pointed out in accident and emergency Department were due to poor performance of the management.

This resulted in affording of quality compromised services to general public.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for deficiencies in Accident and Emergency Department.

4.1.12 Deficiencies in Maternity/ Obstetrics Unit

According to Implementation & Monitoring Framework of Health Department contained in Punjab Health Sector Plan, the following are major responsibility of health facility:

- i. Interim Outcomes Outputs Activities
- ii. Improved access and quality of health care
- iii. Essential Health Services (EHS) Package for primary, secondary and tertiary level healthcare facilities instituted

The MSDS set the benchmark for the minimum level of mandatory services that a Healthcare Establishment (HCE) is responsible to deliver and patients have a right to expect. These Standards define a minimum package of fundamental yardsticks for all HCEs at the Primary, Secondary and Tertiary levels in both the Public and Private sectors in Punjab to implement, improve and assess, for ensuring quality healthcare service delivery.

The MSDS package underscores standards in the key areas of quality of patient care including Access. Human Resource Management (HRM) and Information Management Systems (IMS).

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that discharge summaries remain delayed in completion and Orientation guidelines needed to be prepared for the clinical staff Assessment and Continuity of Care (ACC), Care of Patients (COP), Management of Medication (MOM), Patient Rights and Education (PRE), Hospital Infection Control (HIC), Continuous Quality Improvement (CQI), Responsibilities of Management (ROM), Facility Management and Safety (FMS).

Audit holds that deficiencies pointed out in maternity / obstetrics Unit were due to poor performance of management.

This resulted in quality compromised services to general public.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Deficiencies in Maternity/ Obstetrics Unit

4.1.13 Deficiencies in Neonatal Nursery

According to Implementation & Monitoring Framework of Health Department contained in Punjab Health Sector Plan, the following are major responsibility of health facility:

1. Interim Outcomes Outputs Activities
2. Improved access and quality of health care
3. Essential Health Services (EHS) Package for primary, secondary and tertiary level healthcare facilities instituted

The MSDS set the benchmark for the minimum level of mandatory services that a Healthcare Establishment (HCE) is responsible to deliver and patients have a right to expect. These Standards define a minimum package of fundamental yardsticks for all HCEs at the Primary, Secondary and Tertiary levels in both the Public and Private sectors in Punjab to implement, improve and assess, for ensuring quality healthcare service delivery.

The MSDS encompass salient elements of healthcare system requirements as well as service delivery standards that can be easily implemented by a HCE and monitored by the PHC for an assessment of the HCE's level of compliance through an objective and transparent evaluation process

The MSDS package underscores standards in the key areas of quality of patient care including Access, Assessment and Continuity of Care (ACC), Care of Patients (COP), Management of Medication (MOM), Patient Rights and Education (PRE), Hospital Infection Control (HIC), Continuous Quality Improvement (CQI), Responsibilities of Management (ROM), Facility Management and Safety (FMS), Human Resource Management (HRM) and Information Management Systems (IMS).

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that Food and drugs are stored in the same refrigerator. This affects the cold-chain management of the drugs. Audit holds that deficiencies pointed out in Neonatal Nursery were due to poor performance of management.

This resulted in quality compromised services to general public.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Deficiencies in Neonatal Nursery.

4.1.14 Deficiencies in Operating Theatre Suite (Main)

According to Implementation & Monitoring Framework of Health Department contained in Punjab Health Sector Plan, the following are major responsibility of health facility:

1. Interim Outcomes Outputs Activities
2. Improved access and quality of health care
3. Essential Health Services (EHS) Package for primary, secondary and tertiary level healthcare facilities instituted

Human Resource Management (HRM) and Information Management Systems (IMS).

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that The Operating room is crowded with boxes, supplies and unused equipment. These all hamper proper cleaning of the area. The operating lights are dull in intensity. There is “fungus” growing between the panes of glass in the window of the operating room. There is no documented cleaning schedule or documented evidence of monitoring of the cleaning activities. The delineation of the access areas needs to be made clear. Infection control is being compromised. The disposal of waste from the theatres requires an urgent review and reorganization. Bins with dirty linen etc. are left in the sluice room overnight and removed in the morning through the operating theatre. There is no logbook for supplies sent to the CSSD. Material safety sheets for the disinfectants need to be made available to the staff. Janitorial staff requires training in the correct methods of cleaning and the materials and concentrations of chemicals to be used. The workload in the theatre is enough to warrant the assignment of a secretary/ records officer.



Audit holds that deficiencies pointed out in Operating Theatre Suite (Main) were due to poor performance of the management.

Deficiencies in operation theatres resulted in poor quality medical facilities to the general public.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for deficiencies in Operating Theatre Suite.

4.1.15 Deficiencies in Intensive Care Unit

The MSDS set the benchmark for the minimum level of mandatory services that a Healthcare Establishment (HCE) is responsible to deliver and patients have a right to expect. These Standards define a minimum package of fundamental yardsticks for all HCEs at the Primary, Secondary and Tertiary levels in both the Public and Private sectors in Punjab to implement, improve and assess, for ensuring quality healthcare service delivery.

The MSDS encompass salient elements of healthcare system requirements as well as service delivery standards that can be easily implemented by a HCE and monitored by the PHC for an assessment of the HCE's level of compliance through an objective and transparent evaluation process

The MSDS package underscores standards in the key areas of quality of patient care including Access, Assessment and Continuity of Care (ACC), Care of Patients (COP), Management of Medication (MOM), Patient Rights and Education (PRE), Hospital Infection Control (HIC), Continuous Quality Improvement (CQI), Responsibilities of Management (ROM), Facility Management and Safety (FMS), Human Resource Management (HRM) and Information Management Systems (IMS).

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that Transducers are required for the monitors. The Microbiologist does not visit for regular checks to review the microbial profile and therapy with staff. Containers for the collection of trapped sputum are absent. There are no containers available.

Audit holds that deficiencies pointed out in Intensive Care Unit were due to poor performance of management.

Deficiencies in intensive care unit may result in causing severe threat to life of patients.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Deficiencies in Intensive Care Unit

4.1.16 Poor Planning of the hospital

According to para 5.3 of Minimum Service Delivery Standards, “Health is primarily a state responsibility. Goals and strategies for the public sector in health care are established through a consultative process involving all levels of government through the Central Council for Health and Family Welfare.”

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not define performance targets/goals across the key aspects of service delivery, including management of resources (personnel, infrastructure), customer service and financial viability.

Audit holds that ill planning of hospital was due to non adherence to health department rules and regulations.

This resulted in poor planning / performance of the hospital.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for not doing proper planning.

4.1.17 Lack of Diagnostic Services of Hepatitis B&C at Hospital

According to National Programme defined in Minimum Service Delivery Standards, “All levels of care and Investigation and treatment facilities for Hepatitis B, C are to be provided at DHQs”

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that patients charts of hepatitis B & C patients were supported by Hepatitis B, C reports issued by laboratories other than those existing in the hospital which clearly indicates that either diagnostic material used in hospital laboratory was unreliable or hospital failed to extend diagnostic facility to general public at large.

Audit holds that lack of diagnostic service was due to poor planning and non-adherence to health department MSDS.

This resulted in non-provision of diagnostic facilities to general public.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against persons responsible for lack of diagnostic Services of Hepatitis B&C at DHQ Hospital, Sheikhpura.

4.1.18 Absence of Performance Assessment

According to para 4.7 of Minimum Service Delivery Standards “Performance Assessment Performance indicators are one of the management tools which when applied appropriately can measure the performance of health facilities.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management did not make performance assessment of each and every department of the hospital as required by the above quoted standard. Currently no standard system of health facility performance assessment is available or practised in the province. Preventive programme performance is presently judged through indicators e.g. immunization coverage, default rate of TB patients. There existed a system of reporting to the national level programme authorities.

Performance of staff is assessed through Annual Confidential Reports (ACRs). The assessment was subjective with no holistic assessment of the performance of Department.

Audit holds that absence of performance assessment was due to poor planning and non adherence to health department standards.

This resulted in non assessment of performance indicators.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Absence of Performance Assessment.

4.1.19 Absence of Standard Checklist for supervision

According to para 4.6 of Minimum Service Delivery Standards “Deputy District Officer Health (DDOH) and EDO-H do have a standard checklist for supervision that is used during supervisory visits. The DDOH submits report of his supervisory visits to EDO-H. Though standard checklist is available, again supervisory system is weak in terms of regularity and feed back to facilities”.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management did not prepare standard checklist for supervision of different department of the hospital in violation of above standard.

Audit holds that non preparation of standard checklist for supervision was due to poor planning and non compliance of government supervision standards.

This resulted in non preparation of standard checklist for supervision.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Absence of Standard Checklist for supervision

4.1.20 Non-preparation of implementation Plan

According to para 2.2 of Minimum Service Delivery Standards “Based on the gaps identified in the Situation Analysis, the MSDS-Proposal was prepared and presented to experts to identify gaps in the existing standards that needs to be filled; and to get feedback from the participants on proposed standards.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that benefit of feedback and identification of gaps was not derived by the DHQ management as it did not chalk out implementation plan as required in the above quoted instruction / standard.

Audit holds that non preparation of Implementation Plan was due to poor planning and non adherence to government standards.

This resulted in non preparation of Implementation Plan

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for non preparation of implementation Plan besides remedial action to improve upon the out puts and performance of health care facilities.

4.1.21 Non-following of Implementation Plan Matrix

According to Minimum Service Delivery Standards “**Study on mapping of health facilities catchment area**” was imperative.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not carry out study on mapping of health facilities catchment area as required in the above quoted standard.

Audit holds that non breach of the framework to mapping of the catchment area was due to poor planning and non adherence to government standard.

This resulted in absence of reliance implementation plan matrix.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against persons responsible for deviation from Implementation Plan Matrix

4.1.22 Non-preparation of Action Plan for implementation of MSDS

According to para 1.4.of Minimum Service Delivery Standards “Epidemiological Transition and the Unenviable Challenge of Double BOD”, Health Care Establishment is bound to “Develop an Action Plan for the implementation of MSDS” and complementary documents of Standardized Medical Procedures (SMPs).

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management of the hospital did not prepare action plan for implementation of MSDS in violation of Health Department instructions resulting into poor service delivery to general public.

Audit holds that non preparation of action plan was due to poor planning and non adherence to Health Department instructions.

This resulted in non preparation of action plan for implementation of MSDS.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Non Preparation of Action Plan for implementation of MSDS.

4.1.23 Absence of Feedback to Client Complaints

According to para 6.8 contained in Minimum Service Delivery Standards “Clients Satisfaction/Feedback:

To assess the level of clients/patients satisfaction with services and to invite suggestions for improvement, complaint or suggestion box should be installed at prominent places in all the health care facilities. In addition, there should be telephonic contact or address of the managers/supervisory officers allowing the patients to lodge their complaints. To assess the quality of care client/patient exit interviews and mystery client surveys could be introduced at a later stage”.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that complaint box for clients was erected at hospital but the complaints were not disposed of properly. Firstly, box opening committee was not notified and complaint redressal mechanism was not chalked out. No proper record was not maintained in this regard and feedback for satisfaction of complainants was conspicuously absent.

Audit holds that absence of feedback to client complaints was due to poor planning and non adherence to health department standards.

This resulted in absence of feedback to client complaints.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Absence of Feedback to Client Complaints

4.1.24 Non-preparation of PC-I and other Planning Documents by Admn. Officer

According to Job Description Admn. Officer DHQ Hospital Sheikhpura, he shall prepare PC-I and other planning documents

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that Administrative Officer did not prepare any PC-I and other planning documents of projects / activities in violation of the above instructions. The management was unable to provide the same when demanded for audit scrutiny.

Audit holds that non preparation of PC-I and other planning documents by Administrative Officer was due to poor financial discipline and weak internal control.

This resulted in non preparation of PC-I and other planning documents by administrative officer.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that administration Department may be directed to prepare Planning Commission documents of the development schemes before execution of the schemes

4.1.25 Non-preparation of procurement strategy by Admn. Officer

According to Job Description Admn. Officer DHQ Hospital Sheikhpura, he shall draft and implement procurement strategies.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the administrative officer failed to chalked out procurement strategies for the financial year under consideration. Resultantly, procurements were made in divisible chunks on intermittent dates connoting inefficiency of the concerned officer.

Audit holds that non preparation of procurement strategy by Administrative Officer due to poor planning and weak internal control.

This resulted in non preparation of procurement strategy.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that administration Department may be directed to prepare procurement strategy before the procurement of assets / consumable items.

4.1.26 Inefficient and ineffective HMIS

According to para 4.5 of Minimum Service Delivery Standards “Presently HMIS is dealing with FLCFs and restricted to communicable diseases only.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management did not get HMIS developed which extended over communicable and non communicable diseases in violation of the above quoted standards. HMIS only reports data from OPD and no information whatsoever is available from indoor departments. Acceptable level of error rate has not been specified in HMIS. It does not provide information on mental, geriatric problems and non-communicable diseases

Audit holds that inefficient and ineffective HMIS existed due to poor planning and weak internal control.

This resulted in presence of inefficient and ineffective HMIS.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Inefficient and ineffective HMIS

4.1.27 Autopsy Deficiencies

An autopsy is a comprehensive study of dead body, performed by a trained physician, employing a recognized dissection procedure and technique. However, the word autopsy is used so extensively & globally that there is no ambiguity about its meaning. Autopsy implies examination of the dead body with a view of searching primarily for the cause of death. Further autopsy can provide valuable information regarding the cause of death, which is of great importance in view of the identification of inheritable diseases among decedents and their families. Medico legal or Forensic autopsy is performed on the instructions of legal authority responsible for investigations of sudden, suspicious, obscure, unnatural, litigious or criminal deaths. In most systems the permission of relatives is not required as the object of the legal investigation would be frustrated. Medico legal autopsy is helpful for betterment of justice in the courts by determining exact cause, manner & mechanism of death.

Audit scrutiny revealed that the manner of death in a particular case whether natural, suicidal, homicidal or accidental and even the cause of death sometimes, is known to the attendants or the relatives of the deceased, or the doctors and the health staff who had attended that individual as patient and even the investigating authorities. But, the cause of death for legal purpose can only be given by the autopsy surgeon who is authorized to perform the medico legal autopsies under his privileges as a registered medical practitioner and can give evidence at any inquest.

Moreover, secondary data sources was available (Qasim AP, Awan ZA, Ansari AJ. Critical Appraisal of Autopsy Work. APMC 2016;10(4):194-202) revealing that inadequate bio-data & personal information of the deceased were noted in 28% cases while improper documentation about registration of the dead bodies on arrival were observed in 83% of the cases while identification of the deceased was not established in 27% of the victims. The time of death & that of conduction of the postmortem was not recorded in 33% cases Female Male viscera to the Chemical Examiner & Histopathologist were not mentioned in the reports of 30% cases. The medical officers did not pay attention to correlate the cause of death with information furnished by the police in 31% cases and symptoms observed before death were not mentioned in the postmortem reports of 14% cases, those hospitalized before death. In 33% cases, the condition of clothes for stains of blood, semen, urine, fecal matter, cuts / holes of corresponding injuries were not given due attention while in 75% of the autopsy reports, extent and degree of rigor mortis / postmortem staining were not mentioned but only their presence was indicated. Inadequate description of the firearm wounds regarding burning, charring, blackening, tattooing and collar of abrasion etc was found in 32% of cases and no importance was given to examine the ligature mark around the neck in three victims of Asphyxial deaths. Lapses in systematic Examination were evident from the fact that the skull cavity was not opened to assess the brain matter which is a major lapse while conducting autopsy work. In 18% of cases, the skull cavity was opened with bone chisel & hammer which may lead to the complications afterwards giving the false impression of the fracture and bullet wounds. In 19% cases, no proper attention was given to examine the thoracic walls, lungs, pleura, trachea, heart and major blood vessels. Stomach contents were not examined carefully to determine the time since death in 49% of cases while in 31% victims, examination of urinary & reproductive systems was either not done or done carelessly writing "All Healthy". Lapses in Remarks / Opinion of Medical Officer While giving opinion / remarks in the relevant column of autopsy report, the cause of death in 29% cases was given "Cardiopulmonary arrest" instead of

Firearm, Sharp Edged weapon, Blunt Trauma, Ligature Strangulation etc. The cause of death was given in probable / confusing way in 49% cases while in 15 cases time since death was given without applying scientific knowledge. The pictorial diagrams were not labeled properly in 17 cases; especially name & parentage of the deceased along with sketch of injuries were not given. Date of receipt of postmortem report and parcels of viscera for Chemical Examiner & Histopathologist was not mentioned in 45 cases and only signatures of the police constable were obtained. Reports of Chemical Examiner & Histopathologist were not incorporated with the autopsy record of 28 cases. A number of autopsies of females were conducted by male doctors; that is contrary to the orders of Honorable Supreme Court of Pakistan. Partial or incomplete autopsies are commonly done by inexperienced doctors which may lead to either faulty medico legal opinions or end up without establishing exact cause of death and autopsies becomes obscure or Negative. On examining the record, it was found that majority of the cases were received in the laboratories after the gap of 10-30 days from conduction of autopsies whereas; the viscera of two cases received 40 days after the postmortem examination. Lapses on part of medical officers included inadequate documentation, lack of external examination on arrival, non-recording the time of death and inadequate description about extent of rigor mortis and fire arm wounds. Skull was not opened in 63% cases. Mucosa and contents of stomach were not examined in 49% cases. As regards procedural irregularities, majority of the cases were sent to the Chemical Examiner after 10–30 days of postmortem examination whereas the viscera in five cases sent for histopathology were autolyzed due to improper preservation and delayed submission of the specimen. Some of the reports of Chemical Examiner were untraceable in the record which caused further delay in finalization of the postmortem reports while most of the cases took about 2–3 months after submission of the specimen. The use of primitive instruments such as chisel and hammer had not been replaced with more modern equipment like oscillating saw and care should be taken to keep the autopsy room clean and odor free. A national protocol regarding the standard autopsy procedures and documentation is need of the hour.

Audit holds that non adherence to autopsy protocols was due to weak internal control and management ineptitude.

This resulted in misleading and unreliable autopsy reports.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the at the level of non-teaching DHQ Hospitals, a full time supervisor possessing the postgraduate diploma in Forensic Medicine should be posted to facilitate the medico-legal workers. An autopsy must be done perfectly, meticulously opening all the body cavities and examining each organ, because evidence contributory to the cause of death may be found in more than one organ. Partial autopsies have no place in the practice of Forensic Medicine because complete autopsy is necessary to substantiate the truth in the evidence of eyewitnesses. The doctors conducting autopsy should be included in the team of death investigation to visit the scene of death to have a clear view and to collect the necessary evidentiary material wherever feasible. The fee for medico legal and autopsy work was fixed by the Government about 65 years ago. It should be enhanced and special incentive be given to those involved in this unpleasant, un attractive & hazardous job; in order to motivate and encourage them for this important pathological maneuver.

4.1.28 Malpractices in the morgue

"Forensic science" is a broad term encompassing many disciplines of science and technology that are geared toward investigating cases in the criminal justice system. Forensic pathology is a subset of forensic science, and its focus is on the autopsy to aid in determining identity and the cause and manner of death. The process of strangulation, whether by hand (manual), or by ligature, results in blunt force injury of the tissues of the neck. The pattern of these injuries allows us to recognize strangulation as a mechanism, and to distinguish strangulation from other blunt injuries including hanging, traumatic blows to the neck, and artifacts of decomposition. Oftentimes, even in fatal cases, there is no external evidence of injury.

Audit observed that the patterned abrasions and contusions of the skin of the anterior neck are typical of strangulations cases, some cases have no externally evident injury whatsoever. The injuries that may occur include patterned contusions and abrasions caused by fingernails, finger touch pads, ligatures, or clothing. These injuries are then prone to change over time, with the healing process. Injuries not at all apparent on the day of death may actually become visible by the next day, as the skin begins to dry and become more transparent.

The common scenario for homicidal strangulation is that the individual is found dead, often reported by the assailant, with a vague history of substance abuse or depression. There being no externally-evident injury, the body is taken for autopsy with a suspicion of drug overdose, and

the injury of strangulation is not found until the neck dissection is carried out at autopsy, ordinarily at the end of the case.

Media reports revealed that a doctor and three Grade 4 employees posted at the DHQ Hospital to carry out postmortems were suspended from service by the executive district officer (EDO) health. Dr Ahmad Hassan and three other employees were supposed to conduct postmortem on the body of a woman who had suffocated to death. The doctor was not present in the morgue and directed his subordinates to carry out the postmortem. The subordinates started the examination, which was noticed by the heirs of the deceased woman.

Audit holds that non adherence to autopsy protocols was due to weak internal control and management ineptitude.

This resulted in misleading and unreliable autopsy reports.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that disciplinary action ought to be taken to the logical end against the persons at fault.

4.1.29 Occupational Health Risks accentuated

According to SOPs for waste management of DHQ Hospital Sheikhpura, the hospital shall have sufficient adherence to Environment Protection Agency / Authority regulations.

Audit scrutiny revealed that health care waste is a reservoir of potentially harmful pathogens in sufficient concentrations to cause disease. All individuals exposed to this waste are potentially at risk. This includes doctors, nurses, paramedical staff, ayas, ward boys, sanitary workers, patients and their attendants and rag pickers. Pathogens in infectious waste may enter the body by a number of routes. Generally HW is categorized into infectious, pathological, pharmaceutical, chemical, genotoxic and radioactive wastes. Waste generation depends on numerous factors such as established waste management methods, type of hospital establishment, hospital specialization, proportion of reusable items employed in hospital, and proportion of patients treated on a day-care basis. Infectious agents can remain in the ash or be released from the stack of medical waste incinerators. Dioxins and furans can be formed by burning polychlorinated biphenyls (PCBs). Dioxins are believed to be formed in incinerators, at a temperature of 500oC and destroyed at temperature of at least 900oC, but the incinerators must be running at maximum efficiency. Dioxin survival is favored by low combustion temperature, wet refuse, insufficient or excess

oxygen and inadequate residence time. Steam sterilization has also proven to be a reliable way to treat infectious wastes. In fact, steam sterilization is considered as preferred treatment method for certain types of infectious waste. It was felt that due to the ever increasing size of patients in the secondary and tertiary care health institutions and diversification of services, it was a challenge, to manage health care waste in a systematic way. It was also observed that most of the large health care institutions were unaware, or unmindful, of paying attention to this important hazard due to medical waste.

Audit holds that non issuance of license for disposal of waste was due to non compliance of hospital waste management rules 2005.

This resulted in non obtaining of license for disposal of hospital waste.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Non obtaining of License for disposal of hospital waste.

4.1.30 Priority Shifts ignored

The PMDGP marks a major priority shift by the Punjab Health Department from quantity to quality of health care, from fragmented to consolidated health service, and from tertiary to primary and secondary health care. The impact of the PMDGP is the attainment of MDGs relating to the reduction of the infant mortality rate and maternal mortality ratio in Punjab Province. The Program's outcome will be improved access, quality, and equity of health services. The Program will assist the GoPb in undertaking health sector reforms in the following areas.

- i. Improving the Availability and Quality of Primary and Secondary Health Services. PMDGP will help GoPb ensure the implementation of certain minimum service delivery standards (MSDS) for primary and secondary health services, through incorporation of the MSDS in provincial and district health sector plans, and by increasing the quality and quantity of human resources in the health sector.
- ii. Strengthening Management of Health Service Delivery. PMDGP will help the GoPb improve the daily management of health service delivery by reducing delays in the procurement of essential drugs, institutionalizing the contracting of health services to nongovernment organizations, and improving the existing performance monitoring and evaluation systems.

- iii. Establishing a Sustainable Pro-Poor Health Financing System. PMDGP will assist the GoPb in substantially increasing the health care budget and improving planning and management of the budget, introducing a targeted program for reducing out-of-pocket health expenditure among the poor, and developing a sustainable health care financing and provider.
- iv. Implementation of the MSDS, SOPs, SMPs, and the referral system will help attain the MDGs and lead to an overall improvement in public health through better primary and secondary health care. These standards and protocols need to be updated periodically based on emerging requirements. In parallel, building capacity for evidence-based medicine will be a medium-term requirement. One of the lessons from the PDSSP is that district governments require substantial technical assistance (TA) to develop and manage a rational and strategic action plan.

Audit scrutiny revealed that Hospital acquired infection (HAI) are manifested during the hospital stay or become obvious after discharge. Surveys have been the mainstay for statistics and have shown that 1 in 10 patients acquire infection while hospitalized. Cross-infection and self-infection remain the mode of transmission. Patients in Intensive Care Units (ICUs) are at greater risk for acquiring infections because of the severity of the diseases or impaired immunity. A patient with HAI, on average, spends 2.5 times longer duration in hospital resulting in additional expenditure. The repercussions of HAI include greater morbidity of patient, prolongation of hospital stay, incurred cost to the patient or government. Hospital-acquired infections are a serious problem in public as well as private sector hospitals of developing countries such as Pakistan where there are no well defined guidelines for hospital infection control and prevention, surveillance and implementation. The hospitals, as such, are facing multifaceted problems due to rampant infections along with emergence of multi-drug- resistant bacteria. The National guidelines have been published but there are still many areas which need further attention and elaboration. Considering the present scenario of hospital infection control (HIC) measures, a cross-sectional survey was planned to evaluate the present situation at tertiary care hospitals. The objective of this survey was needed to evaluate the availability and implementation of various hospital infection control measures and assessment of environmental status of critical areas through air sampling.

Over all microorganism yield was very high. Antibiotic policy was claimed by most, not available on ground. Majority of the operation theatres

were without proper air flow system and autoclaves were not being regularly monitored. There was no proper disposal for sharps and needles. Incineration was not the usual mode for infectious waste.

Audit holds that non issuance of license for disposal of waste was due to non compliance of hospital waste management rules 2005.

This resulted in non obtaining of license for disposal of hospital waste.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Non obtaining of License for disposal of hospital waste.

4.2 Financial Management

4.2.1 Abnormal billing of electricity charges Rs 82.30 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.

During Performance Audit of DHQ despite Hospital Sheikhpura for the financial year 2015-16, it was observed that payment of Rs 82.30 million was abnormal whereas no electricity meter reading register was maintained, copy of demand notice, list of electricity connection given to authorized officers/officials duly approved by the competent authority was not produced to audit. Reconciliation statement of adjusted units charged and settled between hospital management and LESCO authorities was also not made. Hence, the use of electricity is not justifiable. The details of expenditure incurred on abnormal billing of electricity for Rs 82.30 million is attached in **Annex-A**.

Audit holds that incurrence of abnormal expenditure on electricity was due to non adherence to economy measures, poor financial discipline and weak internal control.

This resulted in incurrence of abnormal electricity charges amounting to Rs 82.30 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.2.2 Overpayment on account of different allowances- Rs 14.758 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed payment of Rs 14.758 million on account of following allowances was made to the hospital employees without its admissibility.

Sr. No.	Type of Allowance	Amount (Rs in million)	Remarks
1	Other Allowance	4.574	List of

2	Anesthesia Allowance	0.0800	employees as Annex-B
3	Qualification Allowance	0.572	
4	Incentive Allowance	9.532	
	Total	14.758	

Audit holds that payment of other allowance without approval of competent authority was due to weak internal controls.

This resulted in overpayment on account of different allowances amounting to Rs 14.758million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides recovery of overpayment from the employees concerned.

4.2.3 Irregular appointment of Contingent Paid Staff Rs 5.54 million

As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the department made payments to contingent paid staff without having NOC of Finance Department obtained for their recruitment. **Annex-C**

Audit holds that irregular appointment of contingent paid staff was due to poor financial discipline and weak internal control.

This resulted in irregular appointment of contingent paid staff and payment of salaries amounting to Rs 5.54 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that regularization of the expenditure from the competent authority besides fixing of responsibility against person at fault.

4.2.4 Un-authorized payment of Non Practicing Allowance Rs 5.40 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. 4,000 P.M (BS- 17 & 18) and Rs. 6,000 P.M (BS-19 & 20) w.e.f 1.1.2007 is admissible only for those doctors who do not opt for private practice.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that non practicing allowance was paid to various doctors in violation of the above rule. **Annex-D**

Audit holds that payment of Non Practicing Allowance was unauthorized and was due to poor financial discipline and weak internal control.

This resulted in overpayment of Non Practicing Allowance amounting Rs 5.40 million

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides recovery of overpayment from the employees concerned.

4.2.5 Excess Expenditure incurred over and above budget allocation Rs 2.98 million

According to Chapter-VI Para 120 of Punjab Local Government Budget Rules 2001, "No expenditure shall be incurred without the necessary appropriation or in excess of the sanctioned appropriation". Para 128 of the above rules also describes that "any expenditure incurred without sufficient appropriation would be considered as a financial irregularity".

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that excess expenditure in various heads was incurred over and above budget allocations to the tune of Rs 2.98 million. **Annex-E**

Audit holds that excess of expenditure over and above budget allocation was due to weak financial control. This resulted in excess of expenditure over and above budget allocation.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides regularizing the same from competent authority.

4.2.6 Overpayment of Health Risk Allowance Rs 2.25 million

According to Health Department, Government of the Punjab letter No. SO (ND) 2-26/2004 (Vol-II) dated 03-01-2013, Health Risk Allowance is not admissible at DHQ Hospitals.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that hospital management drew Health Risk Allowance at DHQ Hospital in violation of the instructions quoted above. **Annex-F**

Audit holds that Health Risk Allowance drawn without approval of competent authority was due to poor financial discipline and weak internal control.

This resulted in overpayment of Health Risk Allowance amounting Rs 2.25 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides recovery of overpayment from the employees concerned.

4.2.7 Unjustified payment of salaries -Rs 845,712

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that department made payment of Rs 845,712 on account of salaries of three cooks as detailed below despite the fact, there was no mess under the administrative control of mess.

Sr. No.	Name & Designation	Monthly Pay (Rs)	Amount (Rs)
1	Muhammad Zakria, Cook	25,958	311,496
2	Safdar Ali Ghohir, Cook	25,605	307,260
3	Muhammad Ramzan, Cook	18,913	226,956

Total	845,712
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Audit holds that incurrence of unjustified expenditure was due to poor financial discipline and weak internal control.

This resulted in incurrence of unjustified expenditure amounting Rs 845,712.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that matter may be taken up with Finance Department for abolition of posts or otherwise.

4.2.8 Drawl of government money on bogus bills Rs 84,990

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management expended Rs 84,990 as detailed below on account of transportation charges of goods despite the fact, every supplier of medicine, gases etc. transported goods to the destination i.e hospital on its purchase.

Doc. No.	Date of drawl	Cost Centre	Amount (Rs)
1904974021	23.02.2016	SA6193	10,000
1905069286	23.02.2016	SA6193	10,000
1905202476	06.06.2016	SA6193	14,990
1905245316	06.06.2016	SA6193	50,000
Total			84,990

Audit holds that drawl of the appropriated amount on bogus bill was due to poor financial discipline and weak internal control.

This resulted in misappropriation of government funds to the extent of Rs 84,990.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that recovery of overpayment may be made besides fixing of responsibility of person at fault.

4.3 Procurement and Contract Management

4.3.1 Irregular Expenditure on POL Rs 20.71 million

Rule 4 (3) of the Rules for the Use of Staff Cars 1980 requires that a trained licensed driver shall be engaged for the staff car. Further, according to Clause 48(1)(i) of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the purchase and replacement of vehicles including commercial vehicles shall be made subject to the condition that the strength of vehicles in the Department shall be sanctioned by the Finance Department & Para 20 of west Pakistan staff vehicle (use and maintenance) Rule 1969 laid down that log book containing petrol account, history sheet and all expenditure incurred there on should be maintained for each government vehicle

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that department incurred expenditure of Rs 20.71 million on account of POL used in vehicles not approved by Finance Department. In addition, no logbooks were maintained showing purpose of journey, kilometer covered POL filled in vehicle, average consumption and fitness certificate of vehicle, ceiling of POL for each vehicle was also not fixed. The detail of expenditure is at **Annex-G**

Audit holds that incurrence of irregular expenditure on POL was due to poor financial discipline and weak internal control.

This resulted in incurrence of expenditure on POL amounting Rs 20.71 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.3.2 Irregular Payment of Tied Grant under Dialysis Rs 2.45 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that Rena Carb Bicass was purchased for Rs 2.45 million out of tied grant without advertising on PPRA website. The following deficiencies were also found:

- i. Rate contract expired on 11-03-2014 whereas purchase was made on 29-01-15
- ii. No consumption record was maintained
- iii. Detail of patients was not available

Audit holds that irregular payment was made due to poor planning and weak internal control. Hence, resulted in incurrence of mis-procurement and purchase order without competitive bidding amounting to Rs 2.45 million

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Irregular Payment of Tied Grant under Dialysis amounting Rs 2.45 million besides seeking regularization of expenditure from the competent authority.

4.3.3 Irregular Expenditure on Printing & Publication Rs 1.905 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. Further According Rule 8 of PPRA Rules, Procurement planning, within one year of commencement of these rules, all procuring agencies shall devise a mechanism, for planning in detail for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that department incurred expenditure of Rs 1.905 million on repair and maintenance of machinery & equipment and printing of material from private printer without advertising the event on PPRA website. Further annual procurement plan was also not prepared in violation of the above quoted rules.

Doc. No.	Head of Account	Date of disbursement	Amount (Rs)
1905349631	R & M of Machinery and Equipment	15.06.2016	191,000
1905312849	R & M of Machinery and Equipment	17.06.2016	400,000
1905308995	R & M of Machinery and Equipment	17.06.2016	300,000
1905312850	R & M of Machinery and Equipment	17.06.2016	335,000
Sub-Total			1,226,000
1905120017	A03902-Printing & Publication	04-05-2016	367000
1904862788	A03902-Printing & Publication	11-11-2015	312000
Sub-Total			679000
Grand Total			1,905,000

Audit holds that irregular expenditure on printing & publication was incurred due to poor financial discipline and weak internal control. Hence, it resulted in incurrence of irregular expenditure on repair and maintenance of machinery & equipment and printing & publication amounting to Rs 1.905 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.4 Construction & Works

4.4.1 Non-execution of Development Work -Rs 687.00 million

According to implementation plan matrix contained in Minimum Service Delivery Standards of PDSSP, “Up-gradation of existing facilities in accordance with proposed standards” devolved on the management.

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that Administrative Approval was granted for Rs 687 million for Up-gradation of DHQ Hospital, Sheikhpura (Establishment of Diagnostic Centre, Cardiac Centre and other facilities). The development project for establishment of diagnostic center, cardiac center and other facilities etc. was not carried out due to non clearance of land issues.

Audit holds that non execution of development work was due to poor planning and non adherence to government rules.

This resulted in non execution of development work to be carried out for diagnostic center, cardiac center and other facilities.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility for non execution of development work, besides, expediting completion of the approved project.

4.4.2 Non-conducting of Health Facility Assessment Survey

Health Facility Assessment (HFA) Survey Health facilities were established on the basis of geographical yardstick irrespective of the population and health needs of the community. This resulted in provision of those services which were not needs-based and construction of some facilities having accessibility problems. Comprehensive mapping of the facilities’ catchment areas is of prime importance for their proper utilization. In this regard each facility needs to be assessed individually in its own context.

HFA survey is meant to identify the gaps in comparison with the proposed standards regarding facility infrastructure, human resource and equipment. Information collected through HFA should be used to plan for up-gradation/up-dation of the facilities infrastructure, equipments, planning and sanctioning/deployment of human resource according to the Standard package. HFA will also provide information for identification of

non-serviceable units and decision for their closure/ relocation may be taken accordingly.

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not get Health Facility Assessment Survey carried out which is a recurring activity. Only a HFA was conducted in June 2012 of the hospital. In the absence of such a survey, the performance of various faculties of hospital could not be gauged and any deviation from standards could not be measured. On the basis of such a milieu, the objectives of imparting health facilities could not be achieved. This was clear violation of the above mentioned instructions.

Audit holds that non conducting of Health Facility Assessment Survey was due to poor planning and non adherence to standard Health Department's instructions.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility for non conducting the HFA survey besides doing the needful.

4.4.3 Non provision of Diagnostic Services at DHQ Hospital

According to Health Department Instructions for Prevention and Treatment of Non Communicable Diseases "Basic diagnostic services that include Routine Blood and Urine examination, Malarial Parasite, X-ray, and Ultrasound should be provided at BHU and RHC. Advance services including sophisticated tests, Ultrasound, Gastroscopy, and Endoscopy will be provided at THQ and DHQ levels and CT scan at DHQs only".

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that various diagnostic procedures such as Gastroscopy, Endoscopy and CT scan etc, as required in above criteria, were not being performed at DHQ Hospital. Hence the public at large remained devoid of such facilities.

Audit holds that non availability of diagnostic facilities at DHQ Hospital was due to poor planning and non adherence to Health Department's instructions.

This resulted in non availability of diagnostic services at hospital.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for not facilitating the general public in diagnostic services.

4.4.4 Non-availability of specialist dental care facilities

As per health department standards, specialist dental care both medical and surgical should be provided at RHC and above. THQ and DHQ Hospitals should be well equipped to deal with dental emergencies and surgeries.

During Performance Audit and physical inspection of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the doctors working at hospital have not been imparting services of dental surgeries e.g maxofacial, orthodontics, periodontics surgery etc in violation of the above standard. Therefore, the public at large remained devoid of such medical facilities at DHQ.

Audit holds that non availability of specialist dental care services at hospital was due to poor planning and non implementation of health standards.

This resulted in non availability of specialist managed dental care facilities at hospital.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be investigated for non provision of above services besides doing the needful.

4.4.5 Non availability of Burn Unit at DHQ Hospital

According Service Package (C-Curative Services) Matrix contained in Minimum Service Delivery Standards, “All DHQHs should have isolation facility for burn patients”

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that there was no standardized and functionally operative Burn Unit in the hospital. However, the burn cases were being disposed off only with minor dressing and inadequate treatment. Therefore, the patients were being referred to Burn units in Tertiary Care Hospitals of Lahore. The same was also evident from an incident, which occurred on 29th of March 2017 when Shalimar Express (Train) collided with an oil tankers at Sheikhpura. The hospital failed to provide basic treatment to 7 victims. Had there been any adequate Burn Unit facility at DHQ Hospital, Sheikhpura, the victims of this accident could have been saved.



29th of March 2017 when Shalimar Express collided with an oil tanker at Sheikhpura

Audit holds that non availability of fully operative burn unit at hospital was due to poor planning and weak financial discipline.

This resulted in non provision of Burn Unit at DHQ Hospital Sheikhpura.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against persons responsible for Non availability of Burn Units at Hospital

4.4.6 Burden of Disease Study was not carried out

According to para 7.1 contained in Minimum Service Delivery Standards “Burden of Disease (BOD) Study MSDS have been designed based on existing data that was available from various reliable sources. However, the design of MSDS has been kept flexible in order to incorporate the results of a provincial burden of disease study.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management of hospital did not conduct any study on “burden of disease”. In the absence of such a study, no pertinent data on disease could be incorporated in MSDS in violation of above standard. Hence, the MSDS at provincial level could not reflect the burden of disease at DHQ Hospital, Sheikhpura, on the basis of which necessary measures could be taken.

Audit holds that absence of study on burden of disease was due to poor planning and non adherence to above quoted standard.

This resulted in non conducting of study on burden of disease.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.4.7 Non provision of Palliative care to patients

According to rehabilitative services defined in Minimum Service Delivery Standards “Care of terminally ill patients (Palliative care). This includes provision of symptomatic care, correction of anemia, treatment of secondary infections, management and dispensing of palliative care medicine, pharmacovigilence and drug use monitoring”

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management has not been providing palliative care to terminally ill patients due to non availability of specialized palliative care arrangement in the hospital in violation of the above stated instructions.

Audit holds that non provision of palliative care to patients was due to poor planning and non compliance of government standards.

This resulted in non provision of palliative care to terminally ill patients.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing responsibility for non provision of Palliative care facilities to patient besides doing the needful.

4.4.8 Non-availability of Treatment for communicable diseases.

According to standard No. 1.3 of Minimum Service Delivery Standards, Health facility shall provide treatment for communicable disease like HIV etc.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that diagnostic and treatment facilities for patients of HIV and Congo fever etc. was not available at hospital in violation of MSDS quoted above. In this way, the management of hospital failed to impart secondary health facilities to general public.

Audit holds that non availability of treatment for HIV and Congo fever was due to poor planning and non compliance of MSDS.

This resulted in non availability of treatment to HIV and Congo virus infected patients.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing responsibility for non provision of treatment to HIV and Congo virus infected patients besides doing the needful.

4.4.9 Non-preparation of Plan for diagnosis and treatment for Non-communicable Diseases

The World Health Organization, in its meeting held in Geneva on 02.12.2008, issued guidelines for PEN (Preventive Essential Non-Communicable Disease) which included Cancer, Heart Stroke, Diabetes and Chronic Respiratory Disease etc. Further, According to Article 54(o) of the Plan of Implementation of the World Summit on Sustainable Development, health care service will encompass developing and strengthening, preventive, pro-motive and curative programme to address non-communicable diseases and conditions, such as cardiovascular diseases, cancer, diabetes, chronic respiratory diseases, injuries, violence and mental health disorders and associated risk factors, including alcohol, tobacco, unhealthy diets and lack of physical activity.

During the Performance Audit of DHQ Hospital Sheikhpura, it was observed that Hospital Lab had no diagnostic facilities or equipment for Cancer, ETT, Echo cardiography. Resultantly, the patients of these diseases had been moving to other big cities for treatment. This was a clear cut violation of standard instructions issued by WHO as above.

Audit holds that non availability of diagnostic facilities at DHQ hospital was due to poor planning and non compliance of WHO standards.

This resulted in non availability of diagnostic and treatment facilities for above diseases at hospital.

The matter was reported to the management but no reply was provided by the management.

Audit recommends that the matter may be inquired for fixing responsibility for non provision of diagnostic facilities for Cancer, ETT, Echo cardiography at DHQ hospital besides doing the needful.

4.5 Assets Management

4.5.1 Non-production of Record- Rs 26.867 million

According to Section 14 (2, 3) of Auditor General of Pakistan (Functions, Powers & Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office 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. Any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the record was not produced for audit scrutiny. **Annex-H**

Audit holds that non production of record was due to poor management and non compliance of government directions.

This resulted in non production of record for audit scrutiny amounting Rs 26.867 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed for creating hindrance for production of record.

4.5.2 Irregular Repair of Machinery & Equipment Rs 3.58 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that repair of Machinery & Equipment (**Annex-I**) was carried out without observing the formalities including non-maintenance of history sheet of repair, written request of care taker regarding malfunctioning of machinery with diary number and date was not on record, old parts replaced were not recorded in worn out stock register and hence not shown to audit and repair of machinery was not linked with warranty period of the same.

Audit holds that incurrence of irregular expenditure was due to poor financial discipline and weak internal control.

This resulted in incurrence of irregular expenditure amounting Rs 3.58 million.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.5.3 Irregular Repair of Transport Rs 422,952

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that repair of transport was carried out without observing the formalities including non approval of Finance Department for sanctioned strength of repaired vehicles, average consumption certificate, repair entry in log book, written request of the driver bearing diary number for repair of vehicles and mismatch of log book with POL receipts. Hence, expenditure incurred on repair of vehicles was irregular and unjustifiable. The detail of expenditure is summarized at **Annex-J**.

Audit holds that incurrence of irregular expenditure was due to poor financial discipline and weak internal control.

This resulted in incurrence of irregular expenditure amounting Rs 422,952.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.5.4 Improper Sewerage System of Hospital

According to Communicable diseases control measures given in Minimum Service Delivery Standards (MSDS) of Punjab Health Department, “Basic hygienic practices to prevent various types of communicable diseases are intensive of personal hygiene, proper cleaning of kitchen utensils, boiled water, proper disposal of human waste, etc”

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that improper Sewerage System of DHQ Hospital resulted in leakage/overflowing of dirty and unhygienic

water around the hospital vicinity. This is a clear violation of the above quoted standard.

Audit holds that blockage of sewerage system was due to poor planning and non adherence to MSDS.

This resulted in malfunctioning of sewerage system at the hospital.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.5.5 Non-preparation of Equipment Lists

According to para 6.2 contained in Minimum Service Delivery Standards “Equipment Lists: It is proposed that firstly, present equipment lists for all levels should be standardized and secondly, a mechanism for periodic revision (every four yearly) should be devised”.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the management neither prepared equipment lists nor did its periodic revision even after efflux of four years in violation of the above rule. Hence, the inventory of equipments is not verifiable.

Audit holds that non preparation of equipment lists and its periodic revision was due to poor planning and non compliance of health department standards.

This resulted in non preparation of equipment lists as provided under MSDS framework.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.6 Monitoring & Evaluation

4.6.1 Absence of Monitoring reports of Communicable Disease Control & Response

According to instructions issued by Director General of Health Services Punjab, Lahore vide as contained No.1492/CDC dated 07-08-2016 “it was obligatory to Monitor” disease trends on dashboard, monitor clustering of cases to pick the outbreaks early rather waiting for information from hospitals.

During Performance Audit of DHQ Hospital Sheikhupura for the financial year 2015-16, it was observed that the Hospital Authorities did not maintain any Monitoring and Evaluation Reports on eruption of communicable diseases and its control in the hospital in violation of Health Department instructions quoted above. Hence, the Hospital Management remained incapable to cope with the emergency situations such as outbreak of communicable diseases.

Audit holds that absence of monitoring reports of communicable diseases was due to poor planning and weak internal control.

This resulted in non monitoring of communicable diseases.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing responsibility for non monitoring of communicable diseases at DHQ hospital besides doing the needful.

4.6.2 Non- Registration Process of Dermatology Department

According to SOPs for Dermatology Department DHQ Hospital Sheikhupura, information about “name, age, gender, address, phone number, data and time of arrival, name and relation of accompany person (father, mother etc)” must be obtained from patients for registration.

During Performance Audit of DHQ Hospital Sheikhupura for the financial year 2015-16, it was observed that hospital management did not obtain information from patients for registration process in dermatology Department in violation of above SOPs. Hence, the data about burden of disease and disease management could not be maintained on the basis of which necessary steps for controlling these diseases could be taken.

Audit holds that non-registration was due to poor planning and weak internal control.

This resulted in non-registration of patients in dermatology Department.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that registration process may be streamlined besides fixing of responsibility against person at fault.

4.6.3 Non maintenance record regarding reduction of visitors / attendants in Dermatology Department

According to SOPs for Dermatology Department DHQ Hospital Sheikhupura, “reduction in number of visitors / attendants shall be made for infection control”.

During Performance Audit of DHQ Hospital Sheikhupura for the financial year 2015-16, it was observed that the hospital management did no efforts to reduce the number of visitors/attendants of admitted patients in Dermatology. Further, no record was maintained which shows that the number of visitors / attendants in dermatology department has been considerably reduced as per above SOPs.

Audit holds that non maintenance of record regarding reduction of visitors / attendants was due to weak internal control.

This resulted in non maintenance of record regarding reduction of visitors / attendants in dermatology department.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.6.4 Non-writing up of Objective Performance Evaluation Report of Subordinate Staff of CCU Department

According to SOPs for CCU DHQ Hospital Sheikhupura, it is mandatory upon the doctors or the in-charge of CCU to write Objective Performance Evaluation Reports of Subordinate Staff.

During Performance Audit of DHQ Hospital Sheikhupura for the financial year 2015-16, it was observed that pertinent doctors or the in-charge of CCU did not write objective performance evaluation reports of staff working in CCU department during the above mentioned period in violation of above SOPs. Since, CCU is a highly sensitive and specialized area of work in a hospital, the performance and services delivery of

subordinate staff as per standard SOPs must be continually assessed. The same was not done which resulted in non-evaluation of performance of subordinate staff.

Audit holds that non writing up of Objective Performance Evaluation Reports of the staff was due to non adherence to SOPs and weak internal control.

This resulted in non writing up of objective performance evaluation reports of subordinate staff.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.6.5 Non-issuance of death certificates in respect of mortalities in ICU

According to SOPs for CCU DHQ Hospital Sheikhpura, in case of death in ICU, a death certificate will be issued to family as per hospital policy.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not issue death certificate to family of the deceased patients in ICU department in violation of SOPs of the hospital.

Audit holds that non issuance of death certificates to families of deceased patient was due to weak internal control.

This resulted in non-issuance of death certificates in respect of patients who died in ICU Department.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.6.6 Non-maintenance of ICU record

According to SOPs for ICU DHQ Hospital Sheikhpura, the following record shall be maintained;

- a) Call Register
- b) Laboratory Register

- c) Crash Cart for emergency
- d) Doctor's round register
- e) Accessories Register
- f) Dead body linen Register
- g) Narcotics Register

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that management did not maintain call register, laboratory register, crash cart for emergency, doctor round register, accessories register, dead body linen register and narcotics register in ICU Department in violation of above SOPs. In the absence of these paraphernalia/items monitoring of service delivery to patients in ICU could not be gauged.

Audit holds that non maintenance of aforementioned records/items was due to weak internal control.

This resulted in non maintenance of record/items in ICU of hospital.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.6.7 Non-maintenance of record of RO system performance monitoring in Dialysis machines

According to SOPs for Dialysis Unit DHQ Hospital Sheikhpura "Data collection is critical for monitoring the performance of any reverse osmosis membrane system. Without a suitable performance monitoring Programme it is often very difficult to determine if the RO system is fouling, suffering from scale formation or if the reverse osmosis membranes are out of standard levels of cleanliness"

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the hospital management did not maintain any data regarding number of cleaning and servicing of RO system of dialysis machine at hospital. Hence, the performance of dialysis machines in respect of patients could not be assessed. The same was a clear violation of the above SOPs for dialysis unit at DHQ Hospital.

Audit holds that absence of data collection and performance monitoring in dialysis unit was due to poor financial discipline and weak internal control.

This resulted in non-maintenance of data and non monitoring of reverse osmosis membrane system.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.6.8 Non maintenance of Record of “on calls” health care workers after working hours in Paediatric Department

According to SOPs for Paediatric Department of DHQ Hospital Sheikhupura, the doctors, nursing and paramedical staff remain on call even after working hours.

During Performance Audit of DHQ Hospital Sheikhupura for the financial year 2015-16, it was observed that the hospital maintained no record of doctors, nursing and paramedical staff who were required to be “on call” after working hours in paediatric department. In the absence of such a record, the performance evaluation of the pediatric department could not be gauged as to show how many times the “on call” staff was required and hence the same performed their medical duties. Further, it was difficult enough to assess how many pediatrics patients were attended by senior level “on call” health workers. This was a clear violation of the SOPs quoted above.

Audit holds that non maintenance of call record made to doctor etc. was due to weak internal control and financial discipline.

This resulted in non-maintenance of record of “on call” health care workers after working hours.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the matter may be inquired for fixing the responsibility besides doing the needful.

4.7 Environment

4.7.1 Non-obtaining of License for disposal of hospital waste.

According to Hospital Waste Management Rules, 2005 Definition elaborates "risk waste" means infectious waste, pathological waste, sharps, pharmaceutical waste, genotoxic waste, chemical waste, and radioactive waste;

Rule 20 of the Rules *ibid* states. Waste disposal.- (1) Depending upon the type and nature of the waste material and the organisms in the waste, risk waste shall be inactivated or rendered safe before final disposal by a suitable thermal, chemical, irradiation incineration, filtration or other treatment method, or by a combination of such methods involving proper validation and monitoring procedures. Effluent from the waste treatment methods shall also be periodically tested to verify that it conforms to the National Environmental Quality Standards before it is discharged into the sewerage system. (2) Yellow-bagged waste shall be disposed of by burning in an incinerator, by burial in a landfill or by any other method of disposal approved by the Federal Agency or a Provincial Agency concerned. (3) Sharps containers which have not been placed in yellow waste bags for incinerator, shall be disposed of by encapsulation or other method of disposal approved by the Federal Agency or a Provincial Agency concerned. (4) The method of disposal, whether by burning in an incinerator or by burial in a landfill or otherwise, shall be operated by a hospital only after approval of its Environmental Impact Assessment in accordance with the provisions of section 12 of the Act: Provided that hospitals, local councils or other persons already using an incinerator or landfill on the date of commencement of these rules shall submit an Initial Environmental Examination in respect thereof to the Federal Agency or a Provincial Agency concerned within two months from the said date, and may continue to use the incinerator or landfill pending decision on the EIA. (5) All risk waste delivered to an incinerator shall be burned within twenty-four hours.

Whereas Rule 26 tells about Applicability of section 14 of the Act.- Each hospital generating risk waste shall apply to the Federal Agency for issuance of license for handling hazardous substances and the provision of section 14 shall apply for the purpose of granting such license.



During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the department did not obtain license for disposal of hospital waste in violation of Rule 26 read with Rule 14 of the Rules quoted above.

Audit holds that non issuance of license for disposal of waste was due to non compliance of hospital waste management rules 2005.

This resulted in non obtaining of license for disposal of hospital waste.

The matter was reported to the management but no reply was provided by the department.

Audit recommends that responsibility may be fixed against person responsible for Non obtaining of License for disposal of hospital waste.

4.7.2 Non-adherence to Environment Protection Agency / Authority regulations during Waste Management

According to SOPs for waste management of DHQ Hospital Sheikhpura, the hospital shall have sufficient adherence to Environment Protection Agency / Authority regulations.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that the department did not adhere to Environment Protection regulations in waste management affairs in violation of above mentioned SOP.

Audit holds that non adherence to EPA was due to weak internal control.

This resulted in non adherence to EPA in waste management

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the compliance of the EPA regulation of the Environment Department may be ensured so that the hazards of the polluted environment may be minimized to the general public.

4.7.3 Non-disposal of waste in burial pits

According to SOPs for waste management of DHQ Hospital Sheikhpura, all anatomic, pathological and gynecological waste will be disposed through a well maintained burial pits (anaerobic bioreactors).

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that anatomic, pathological and gynecological waste shall be disposed through burial pits (anaerobic bioreactors) in violation of SOP quoted above.

Audit holds that non disposal of waste in burial pits due to weak internal control.

This resulted in non disposal of waste in burial pits

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the preparation of the burial pits for disposal of the dangerous waste material may be ensured so that the health facilities to the general public may be imparted.

4.7.4 Non-disposal of waste through landfill site

According to SOPs for waste management of DHQ Hospital Sheikhpura, the landfill site should have well and good quality geo membrane to prevent deep water contamination.

During Performance Audit of DHQ Hospital Sheikhpura for the financial year 2015-16, it was observed that department did not dispose of medical waste by dumping in landfill site eradicating the problem of underground drinking water contamination due to use of geo membrane in violation of approved SOPs

Audit holds that non disposal of waste through landfill site was the negligence of management.

This resulted in non disposal of waste through landfill site

The matter was reported to the management but no reply was provided by the department.

Audit recommends that the preparation of the landfill site for disposal of the dangerous waste material may be ensured so that the health facilities to the general public may be imparted.

4.8 Overall Assessment

MS DHQ Hospital, Sheikhpura had made some progress since its inception in 1987. First of all, there had been an increase in resources. For example, there was a significant increase under MSD budget and latest machinery was procured through SDA budget. The Organization had established a computerized management information system in the hospital. New air conditioners were installed in wards and in medical depot due to which a signification improvement was noticed at operational level. Security staff, MEP and medical gas contracts were awarded at centralized level by Secretary Health Punjab. Centralized rate contract for medicine was one of the most important initiatives of the Punjab government as a result of which, multi-national companies participated in the procurement process.

- i. **Relevance:** The program was in line with government's sectorial policies.
- ii. **Efficacy:** MS DHQ Hospital was responsible for providing minimum service delivery to the poor patient. But due to shortage of human and financial resources, Hospital failed to achieve the 100% targets.
- iii. **Efficiency:** MS DHQ Hospital had not been methodical in utilizing its resources as there was no serious efforts were made to install the procured machinery and equipment. Ventilators and dental factory was still in non functional status and repairable machinery was not got repaired.
- iv. **Economy:** MS DHQ Hospital did not follow standard procedures of open competitive bidding for procuring machinery and equipment. Lot of splitting issues were noticed during performance audit.
- v. **Effectiveness:** MS DHQ Hospital was only expending Rs.117 on each patient averagely which was not up to the standard of WHO.
- vi. **Compliance with rules:** Main observations with regard to violation of rules are given below:
 - a. **Performance Rating of Program:** Moderately satisfactory
 - b. **Risk Rating of Program:** High

5. CONCLUSION

5.1 Key issues for the Future: Issues that could limit Program's performance and achievement of objectives are as under:

- Not providing service according to MSDS set by Government of the Punjab
- Inadequate staff.
- Lack of internal controls relating to DTL issues

5.2 Lessons identified:

- MS DHQ Hospital should provide service as per MSDS
- Strict internal controls should be established over DTL issues
- As far as possible, benchmarks should be established and followed while providing primitive, Primitive and curative services
- Standard operating procedures should be established for each ward
- Training courses should be initiated for all staff.
- Performance measures and performance evaluations should be done for all staff.

ACKNOWLEDGEMENT

We wish to express our appreciation to the Management and staff of MS DHQ Hospital, Sheikhpura for the assistance and cooperation extended to the auditors during this assignment.

ANNEXES

Annex-A

Doc. No.	Head of Account	Date of Drawl	Cost Centre	Amount (Rs)
1905336052	A03303-Electricity	06.06.2016	SA6191	1,048,466
1905150272	A03303-Electricity	16.03.2016	SA6191	957,605
1905017192	A03303-Electricity	06.01.2016	SA6191	782,748
1905020838	A03303-Electricity	13.02.2016	SA6191	109,082
1905020840	A03303-Electricity	13.02.2016	SA6191	51,993
1903477187	A03303-Electricity	24.08.2015	SA6191	23,738
1905131012	A03303-Electricity	23.04.2016	SA6191	10,533
1905412773	A03303-Electricity	25.06.2016	SA6193	17,029,322
1905259716	A03303-Electricity	28.05.2016	SA6193	13,264,313
1904960852	A03303-Electricity	26.01.2016	SA6193	9,973,127
1905035225	A03303-Electricity	26.01.2016	SA6193	7,416,602
1904866653	A03303-Electricity	02.11.2015	SA6193	6,822,671
1904781689	A03303-Electricity	19.09.2015	SA6193	6,729,316
1905412774	A03303-Electricity	25.06.2016	SA6193	4,170,400
1904886468	A03303-Electricity	04.11.2015	SA6193	3,217,547
1904629823	A03303-Electricity	24.08.2015	SA6193	3,057,710
1904981791	A03303-Electricity	20.01.2016	SA6193	2,586,109
1905110926	A03303-Electricity	23.04.2016	SA6193	232,965
1905337053	A03303-Electricity	06.06.2016	SA6193	198,881
1904994054	A03303-Electricity	10.12.2015	SA6193	149,105
1903531226	A03303-Electricity	24.08.2015	SA8687	427,623
1903560224	A03303-Electricity	09.09.2015	SA8687	1,097,750
1905027655	A03303-Electricity	13.02.2016	SA8687	484,617
1905085521	A03303-Electricity	19.03.2016	SA8687	375,877
1905085522	A03303-Electricity	19.03.2016	SA8687	376,734
1905156618	A03303-Electricity	23.04.2016	SA8687	703,746
1905288586	A03303-Electricity	06.06.2016	SA8687	84,616
1905334055	A03303-Electricity	04.06.2016	SA8687	915,291
Total				82,298,487

Annex-B

Detail of Other Allowance				
Doc. No.	Head of A/C	Date of Drawl	Cost Centre	Amount (Rs)
100801760	A01270-Other	26.07.2015	SA6191	6,000
100610159	A01270-Other	26.08.2015	SA6191	6,000
100838763	A01270-Other	25.09.2015	SA6191	6,000
100529812	A01270-Other	26.10.2015	SA6191	6,000
100635959	A01270-Other	25.11.2015	SA6191	6,000
100826798	A01270-Other	26.12.2015	SA6191	6,000
100871817	A01270-Other	26.01.2016	SA6191	6,000
100826922	A01270-Other	24.02.2016	SA6191	6,000
100853816	A01270-Other	26.03.2016	SA6191	6,000
100879766	A01270-Other	25.04.2016	SA6191	6,000
100822825	A01270-Other	26.05.2016	SA6191	6,000
100848957	A01270-Other	25.06.2016	SA6191	6,000
100801760	A01270-Other	26.07.2015	SA6193	256,423
100610159	A01270-Other	26.08.2015	SA6193	318,614
100838763	A01270-Other	25.09.2015	SA6193	237,201
100529812	A01270-Other	26.10.2015	SA6193	303,645
100813769	A01270-Other	14.11.2015	SA6193	15,000
100635959	A01270-Other	25.11.2015	SA6193	326,787
100826799	A01270-Other	26.12.2015	SA6193	240,268
100628050	A01270-Other	14.01.2016	SA6193	36,129
100871818	A01270-Other	26.01.2016	SA6193	442,735
100815820	A01270-Other	14.02.2016	SA6193	16,516
100826923	A01270-Other	24.02.2016	SA6193	323,172
100853817	A01270-Other	26.03.2016	SA6193	321,626
100879767	A01270-Other	25.04.2016	SA6193	306,943
100822826	A01270-Other	26.05.2016	SA6193	289,867
100814873	A01270-Other	14.06.2016	SA6193	1,459
100612122	A01270-Other	04.05.2016	SA6193	2,080
100848958	A01270-Other	25.06.2016	SA6193	370,391
100801787	A01270-Other	26.07.2015	SA8687	56,440
100610187	A01270-Other	26.08.2015	SA8687	58,120
100838791	A01270-Other	25.09.2015	SA8687	59,620
100529841	A01270-Other	26.10.2015	SA8687	61,240
100635988	A01270-Other	25.11.2015	SA8687	56,440
100826827	A01270-Other	26.12.2015	SA8687	56,440
100871846	A01270-Other	26.01.2016	SA8687	56,440
100826951	A01270-Other	24.02.2016	SA8687	55,000
100853845	A01270-Other	26.03.2016	SA8687	56,440
100879796	A01270-Other	25.04.2016	SA8687	56,440
100822854	A01270-Other	26.05.2016	SA8687	53,634
100848985	A01270-Other	25.06.2016	SA8687	66,628
Sub-Total				4,573,738
Anesthesia Allowance				
100853817	A01254	26.03.2016	SA6193	20,000
100879767	A01254	25.04.2016	SA6193	20,000
100822826	A01254	26.05.2016	SA6193	20,000
100848958	A01254	25.06.2016	SA6193	20,000

Sub-Total				80,000
Qualification Allowance				
100801760	Qualification allowance	26.07.2015	SA6193	5,000
100610159	Qualification allowance	26.08.2015	SA6193	66,733
100838763	Qualification allowance	25.09.2015	SA6193	10,000
100529812	Qualification allowance	26.10.2015	SA6193	15,000
100635959	Qualification allowance	25.11.2015	SA6193	10,000
100826799	Qualification allowance	26.12.2015	SA6193	34,833
100871818	Qualification allowance	26.01.2016	SA6193	105,000
100826923	Qualification allowance	24.02.2016	SA6193	30,000
100853817	Qualification allowance	26.03.2016	SA6193	30,000
100879767	Qualification allowance	25.04.2016	SA6193	30,000
100822826	Qualification allowance	26.05.2016	SA6193	40,000
100848958	Qualification allowance	25.06.2016	SA6193	85,321
100826827	Qualification allowance	26.12.2015	SA8687	5,000
100871846	Qualification allowance	26.01.2016	SA8687	80,000
100826951	Qualification allowance	24.02.2016	SA8687	5,000
100853845	Qualification allowance	26.03.2016	SA8687	5,000
100879796	Qualification allowance	25.04.2016	SA8687	5,000
100822854	Qualification allowance	26.05.2016	SA8687	5,000
100848985	Qualification allowance	25.06.2016	SA8687	5,000
Sub-Total				571,887
				5,225,625
Incentive Allowance				
100838763	Incentive Allowance	25.09.2015	SA6193	350,000
100529812	Incentive Allowance	26.10.2015	SA6193	1,749,612
100813769	Incentive Allowance	14.11.2015	SA6193	95,000
100635959	Incentive Allowance	25.11.2015	SA6193	829,000
100826799	Incentive Allowance	26.12.2015	SA6193	888,214
100871818	Incentive Allowance	26.01.2016	SA6193	787,000
100815820	Incentive Allowance	14.02.2016	SA6193	103,225
100826923	Incentive Allowance	24.02.2016	SA6193	844,354
100853817	Incentive Allowance	26.03.2016	SA6193	870,484
100866771	Incentive Allowance	14.04.2016	SA6193	120,900
100879767	Incentive Allowance	25.04.2016	SA6193	715,000
100822826	Incentive Allowance	26.05.2016	SA6193	715,000
100848958	Incentive Allowance	25.06.2016	SA6193	685,000
100635988	Incentive Allowance	25.11.2015	SA8687	30,000
100826827	Incentive Allowance	26.12.2015	SA8687	60,000
100871846	Incentive Allowance	26.01.2016	SA8687	390,000
100826951	Incentive Allowance	24.02.2016	SA8687	60,000
100853845	Incentive Allowance	26.03.2016	SA8687	60,000
100879796	Incentive Allowance	25.04.2016	SA8687	60,000
100822854	Incentive Allowance	26.05.2016	SA8687	60,000
100848985	Incentive Allowance	25.06.2016	SA8687	60,000
Total				9,532,789
Grand Total				14,758,414

Annex-C

Doc. No.	Head of Account	Date of Drawl	Cost Centre	Amount (Rs)
1904941450	A01277-Contingent Paid Staff	10.12.2015	SA6191	783,090
1905227859	A01277-Contingent Paid Staff	14.05.2016	SA6191	625,548
1905336208	A01277-Contingent Paid Staff	10.06.2016	SA6193	1,451,604
1905494147	A01277-Contingent Paid Staff	25.06.2016	SA6193	1,120,357
1905236110	A01277-Contingent Paid Staff	26.04.2016	SA6193	763,224
1904897796	A01277-Contingent Paid Staff	23.12.2015	SA6193	521,136
1904952414	A01277-Contingent Paid Staff	17.12.2015	SA6193	284,592
Total				5,549,551

Annex-D

Doc. No.	Head of Account	Date of drawl	Cost Centre	Amount (Rs)
100635868	Non Practicing Allowance	05.07.2015	SA6193	10,000
100801760	Non Practicing Allowance	26.07.2015	SA6193	318,136
100610159	Non Practicing Allowance	26.08.2015	SA6193	422,900
100838763	Non Practicing Allowance	25.09.2015	SA6193	432,500
100843786	Non Practicing Allowance	15.10.2015	SA6193	7,870
100529812	Non Practicing Allowance	26.10.2015	SA6193	463,267
100813769	Non Practicing Allowance	14.11.2015	SA6193	40,400
100635959	Non Practicing Allowance	25.11.2015	SA6193	492,534
100868790	Non Practicing Allowance	14.12.2015	SA6193	52,270
100826799	Non Practicing Allowance	26.12.2015	SA6193	422,845
100628050	Non Practicing Allowance	14.01.2016	SA6193	21,762
100871818	Non Practicing Allowance	26.01.2016	SA6193	468,279
100815820	Non Practicing Allowance	14.02.2016	SA6193	10,791
100826923	Non Practicing Allowance	24.02.2016	SA6193	436,871
100853817	Non Practicing Allowance	26.03.2016	SA6193	397,022
100866771	Non Practicing Allowance	14.04.2016	SA6193	7,200
100879767	Non Practicing Allowance	25.04.2016	SA6193	411,890
100822826	Non Practicing Allowance	26.05.2016	SA6193	496,815
100814873	Non Practicing Allowance	14.06.2016	SA6193	5,927
100612122	Non Practicing Allowance	04.05.2016	SA6193	5,200
100848958	Non Practicing Allowance	25.06.2016	SA6193	473,860
Total				5,398,339

Annex-E

DDO Code	Head of Account	Budget Allocation (Rs)	Expenditure (Rs)	Excess of Expenditure (Rs)
SA-6191	3970-other	649,206	1,238,829	589,623
SA-6193	3970-other	2,800,000	3,155,455	355,455
SA-6193	3970-B&C	1,320,000	1,651,605	331,605
SA-8687	1216-qualification allow	-	110,000	
SA-8687	122 C-adhoc allow	-	433,642	433,642
SA-8687	1250-incentive allow	-	780,000	780,000
SA-8687	1252-NPA	-	35,460	35,460
SA-8687	1270-HSRA	-	348,759	348,759
SA-8687	1270-30% in lieu of pension	-	310,489	310,489
SA-8687	3970-B&C	300,000	399,810	99,810
SA-8687	3970-X-ray film	300,000	399,500	99,500
SA-8687	4114-encashment LPR	-	869,519	869,519
Total		5,369,206	9,733,068	2,977,179

Annex-F

Doc. No.	Head of Account	Date of Drawl	Cost Centre	Amount (Rs)
100801760	Risk Allowance	26.07.2015	SA6191	7,500
100610159	Risk Allowance	26.08.2015	SA6191	7,500
100838763	Risk Allowance	25.09.2015	SA6191	10,500
100529812	Risk Allowance	26.10.2015	SA6191	9,000
100635959	Risk Allowance	25.11.2015	SA6191	9,000
100826798	Risk Allowance	26.12.2015	SA6191	9,000
100871817	Risk Allowance	26.01.2016	SA6191	9,000
100826922	Risk Allowance	24.02.2016	SA6191	9,000
100853816	Risk Allowance	26.03.2016	SA6191	7,500
100879766	Risk Allowance	25.04.2016	SA6191	9,000
100822825	Risk Allowance	26.05.2016	SA6191	9,000
100848957	Risk Allowance	25.06.2016	SA6191	9,000
100801760	Risk Allowance	26.07.2015	SA6193	169,500
100610159	Risk Allowance	26.08.2015	SA6193	168,000
100838763	Risk Allowance	25.09.2015	SA6193	169,500
100529812	Risk Allowance	26.10.2015	SA6193	169,500
100635959	Risk Allowance	25.11.2015	SA6193	169,500
100826799	Risk Allowance	26.12.2015	SA6193	165,726
100871818	Risk Allowance	26.01.2016	SA6193	165,000
100826923	Risk Allowance	24.02.2016	SA6193	170,897
100853817	Risk Allowance	26.03.2016	SA6193	172,500
100879767	Risk Allowance	25.04.2016	SA6193	172,500
100822826	Risk Allowance	26.05.2016	SA6193	177,000
100848958	Risk Allowance	25.06.2016	SA6193	177,000
100801787	Risk Allowance	26.07.2015	SA8687	9,000
100610187	Risk Allowance	26.08.2015	SA8687	9,000
100838791	Risk Allowance	25.09.2015	SA8687	9,000
100529841	Risk Allowance	26.10.2015	SA8687	9,000
100635988	Risk Allowance	25.11.2015	SA8687	9,000
100826827	Risk Allowance	26.12.2015	SA8687	8,274
100871846	Risk Allowance	26.01.2016	SA8687	7,500
100826951	Risk Allowance	24.02.2016	SA8687	6,000
100853845	Risk Allowance	26.03.2016	SA8687	7,500
100879796	Risk Allowance	25.04.2016	SA8687	9,000
100822854	Risk Allowance	26.05.2016	SA8687	9,000
100848985	Risk Allowance	25.06.2016	SA8687	9,000
Total				2,252,897

Annex-G

Doc. No.	Head of Account	Date of drawl	Cost Centre	Amount (Rs)
1905017191	A03807-POL	06.01.2016	SA6191	802,535
1904867789	A03807-POL	26.10.2015	SA6191	743,750
1905017193	A03807-POL	06.01.2016	SA6191	590,968
1903477184	A03807-POL	24.08.2015	SA6191	514,555
1905118419	A03807-POL	15.03.2016	SA6191	444,960
1904866652	A03807-POL	02.11.2015	SA6191	348,070
1905259721	A03807-POL	28.05.2016	SA6191	320,740
1905069970	A03807-POL	28.03.2016	SA6191	261,366
1904948849	A03807-POL	06.01.2016	SA6191	261,020
1904984363	A03807-POL	06.01.2016	SA6191	253,706
1904922997	A03807-POL	13.02.2016	SA6191	206,290
1905319944	A03807-POL	18.06.2016	SA6191	178,213
1905134156	A03807-POL	15.03.2016	SA6191	176,820
1905418360	A03807-POL	19.06.2016	SA6191	160,028
1903474024	A03807-POL	26.10.2015	SA6191	104,260
1905423141	A03807-POL	19.06.2016	SA6191	92,850
1905259722	A03807-POL	28.05.2016	SA6191	92,742
1905245301	A03807-POL	06.06.2016	SA6191	90,271
1905222835	A03807-POL	28.05.2016	SA6191	74,907
1903471293	A03807-POL	24.08.2015	SA6191	68,092
1905313180	A03807-POL	06.06.2016	SA6191	67,300
1905352044	A03807-POL	19.06.2016	SA6191	67,139
1905245310	A03807-POL	06.06.2016	SA6191	65,262
1905405694	A03807-POL	24.06.2016	SA6191	59,163
1905250373	A03807-POL	06.06.2016	SA6191	49,889
1904900302	A03807-POL	02.11.2015	SA6191	47,945
1905413831	A03807-POL	19.06.2016	SA6191	46,852
1905222833	A03807-POL	28.05.2016	SA6191	46,578
1905352027	A03807-POL	19.06.2016	SA6191	46,137
1904983619	A03807-POL	26.01.2016	SA6191	45,275
1905069972	A03807-POL	28.03.2016	SA6191	44,440
1903477183	A03807-POL	24.08.2015	SA6191	37,488
1905222834	A03807-POL	28.05.2016	SA6191	37,142
1905183930	A03807-POL	10.06.2016	SA6191	32,669
1905418356	A03807-POL	19.06.2016	SA6191	12,505
1904900301	A03807-POL	02.11.2015	SA6193	1,056,368
1904743761	A03807-POL	18.09.2015	SA6193	1,041,409
1904781688	A03807-POL	19.09.2015	SA6193	1,036,759
1905017194	A03807-POL	06.01.2016	SA6193	930,296
1904629822	A03807-POL	24.08.2015	SA6193	579,040
1905331070	A03807-POL	06.06.2016	SA6193	541,913
1904994691	A03807-POL	13.02.2016	SA6193	478,677
1904629821	A03807-POL	24.08.2015	SA6193	455,000
1904994053	A03807-POL	10.12.2015	SA6193	422,882
1905122288	A03807-POL	04.03.2016	SA6193	388,542
1905010839	A03807-POL	23.02.2016	SA6193	376,543
1904966339	A03807-POL	28.12.2015	SA6193	354,548
1904900368	A03807-POL	02.11.2015	SA6193	352,446
1904995112	A03807-POL	28.12.2015	SA6193	338,484

1904974022	A03807-POL	23.02.2016	SA6193	319,932
1905069973	A03807-POL	28.03.2016	SA6193	299,466
1905236106	A03807-POL	26.04.2016	SA6193	268,902
1903474525	A03807-POL	19.09.2015	SA6193	253,294
1904900299	A03807-POL	02.11.2015	SA6193	231,745
1904936646	A03807-POL	11.01.2016	SA6193	214,710
1903502185	A03807-POL	09.09.2015	SA6193	193,450
1904629820	A03807-POL	24.08.2015	SA6193	144,703
1905144314	A03807-POL	15.03.2016	SA6193	123,424
1905140556	A03807-POL	26.04.2016	SA6193	121,278
1905025421	A03807-POL	26.01.2016	SA6193	113,403
1905069974	A03807-POL	28.03.2016	SA6193	89,916
1904900300	A03807-POL	02.11.2015	SA6193	82,501
1905236105	A03807-POL	26.04.2016	SA6193	67,773
1905140559	A03807-POL	26.04.2016	SA6193	59,724
1905235132	A03807-POL	03.05.2016	SA6193	54,215
1905154756	A03807-POL	26.04.2016	SA6193	54,017
1905122289	A03807-POL	04.03.2016	SA6193	52,650
1904994690	A03807-POL	13.02.2016	SA6193	48,347
1905140561	A03807-POL	26.04.2016	SA6193	44,562
1904994689	A03807-POL	13.02.2016	SA6193	41,595
1905318128	A03807-POL	06.06.2016	SA6193	36,395
1905037316	A03807-POL	13.02.2016	SA6193	33,565
1904994688	A03807-POL	13.02.2016	SA6193	31,219
1905140558	A03807-POL	26.04.2016	SA6193	30,590
1905212218	A03807-POL	26.04.2016	SA6193	30,149
1905236107	A03807-POL	26.04.2016	SA6193	28,536
1905123039	A03807-POL	23.04.2016	SA6193	20,708
1905122287	A03807-POL	04.03.2016	SA6193	15,325
1905069975	A03807-POL	28.03.2016	SA6193	13,049
1905110927	A03807-POL	23.04.2016	SA6193	11,704
1903475160	A03807-POL	24.08.2015	SA8687	110,936
1903475161	A03807-POL	24.08.2015	SA8687	127,312
1904884283	A03807-POL	19.09.2015	SA8687	247,309
1904886467	A03807-POL	04.11.2015	SA8687	234,840
1904945502	A03807-POL	16.12.2015	SA8687	133,798
1904957625	A03807-POL	26.01.2016	SA8687	132,708
1904957626	A03807-POL	26.01.2016	SA8687	65,138
1904957627	A03807-POL	26.01.2016	SA8687	214,962
1905066089	A03807-POL	04.02.2016	SA8687	270,272
1905066090	A03807-POL	04.02.2016	SA8687	239,128
1905109945	A03807-POL	26.04.2016	SA8687	228,288
1905140554	A03807-POL	26.04.2016	SA8687	190,008
1905172400	A03807-POL	23.04.2016	SA8687	119,137
1905229966	A03807-POL	09.06.2016	SA8687	99,389
1905413108	A03807-POL	18.06.2016	SA8687	111,869
1905423138	A03807-POL	19.06.2016	SA8687	208,375
Total				20,709,150

Annex-H

Doc. No.	Head of A/C	Date of Drawl	Cost Centre	Amount (Rs)
1904926163	Cost of Other Stores	26.10.2015	SA6191	49,800
1905131013	Cost of Other Stores	23.04.2016	SA6191	88,450
1904937613	Cost of Other Stores	11.01.2016	SA6193	42,200
1904755744	Cost of Other Stores	02.11.2015	SA6193	46,000
1905179062	Cost of Other Stores	21.03.2016	SA6193	48,325
1905160011	Cost of Other Stores	26.04.2016	SA6193	49,700
1905160012	Cost of Other Stores	26.04.2016	SA6193	45,150
1905223001	Cost of Other Stores	06.06.2016	SA6193	104,015
1905124948	Others	23.04.2016	SA6191	316,000
1905225424	Others	16.05.2016	SA6191	220,440
1905235133	Others	03.05.2016	SA6191	92,121
1905251838	Others	09.06.2016	SA6191	554,400
1905227564	Others	05.05.2016	SA6191	175,800
1905080626	Others	05.05.2016	SA6191	48,500
1905122286	Others	04.03.2016	SA6191	279,400
1905170736	Others	05.05.2016	SA6191	312,400
1904769939	Others	16.09.2015	SA6193	49,750
1904903774	Others	10.12.2015	SA6193	42,500
1904774648	Others	10.09.2015	SA6193	213,150
1904796756	Others	19.09.2015	SA6193	49,938
1903474518	Others	19.09.2015	SA6193	47,923
1904927842	Others	26.01.2016	SA6193	40,860
1904982190	Others	10.12.2015	SA6193	42,200
1904971730	Others	26.01.2016	SA6193	188,340
1905022901	Others	02.03.2016	SA6193	165,200
1905011273	Others	11.01.2016	SA6193	94,810
1905147175	Others	15.03.2016	SA6193	300,000
1905075956	Others	07.04.2016	SA6193	649,500
1905191884	Others	09.06.2016	SA6193	93,000
1905248001	Others	09.06.2016	SA6193	88,850
1905247999	Others	09.06.2016	SA6193	123,200
1905355387	Others	15.06.2016	SA6193	192,500
5100342221	Others	26.03.2016	SA6193	999,750
1905109943	Others	26.04.2016	SA6193	141,000
1905184297	Others	27.04.2016	SA6193	958,500
1905248000	Others	09.06.2016	SA6193	142,915
1905362960	Others	24.06.2016	SA6193	202,350
1904962018	Others	23.02.2016	SA8687	45,000
1905180086	Others	28.03.2016	SA8687	226,300
1905312226	Others	04.06.2016	SA8687	132,960
1904748022	Others	14.10.2015	SA8687	40,550
1905202451	Others	06.06.2016	SA8687	175,000
1905179444	Others	26.04.2016	SA8687	224,500
1903745155	Sup. Encashment of L.P.R	24.08.2015	SA6193	381,814
1904875469	Sup. Encashment of L.P.R	07.10.2015	SA6193	128,636
1904946249	Sup. Encashment of L.P.R	22.12.2015	SA6193	434,300
1904805715	Sup. Encashment of L.P.R	11.11.2015	SA6193	187,871

1905002186	Sup. Encashment of L.P.R	22.12.2015	SA6193	429,824
1904967908	Sup. Encashment of L.P.R	01.02.2016	SA6193	1,004,760
1905034410	Sup. Encashment of L.P.R	02.02.2016	SA6193	332,129
1905178974	Sup. Encashment of L.P.R	24.05.2016	SA6193	1,102,860
1905152952	Sup. Encashment of L.P.R	01.06.2016	SA6193	86,478
1905225797	Sup. Encashment of L.P.R	24.05.2016	SA6193	364,200
1905202546	Sup. Encashment of L.P.R	07.06.2016	SA6193	160,500
1904967911	Sup. Encashment of L.P.R	02.02.2016	SA8687	434,759
1905418328	Purchase of Plant and Machinery	19.06.2016	SA6193	436,250
5100215382	Purchase of Plant and Machinery	27.06.2016	SA6193	1,968,000
5100185361	Purchase of Plant and Machinery	29.06.2016	SE6016	10,582,883
5100185362	Purchase of Plant and Machinery	29.06.2016	SE6016	688,000
Total				26,866,511

Annex-I

Doc. No.	Head of Account	Date of Drawl	Amount
1905211186	R & M of Machinery and Equipment	02.05.2016	22,273
1905211183	R & M of Machinery and Equipment	02.05.2016	13,312
1904887404	R & M of Machinery and Equipment	02.11.2015	49,950
1904900367	R & M of Machinery and Equipment	02.11.2015	18,050
1904884068	R & M of Machinery and Equipment	03.09.2015	20,000
1905264707	R & M of Machinery and Equipment	06.06.2016	49,800
1905280411	R & M of Machinery and Equipment	06.06.2016	45,900
1905202474	R & M of Machinery and Equipment	06.06.2016	30,751
1905202478	R & M of Machinery and Equipment	06.06.2016	11,700
1903705316	R & M of Machinery and Equipment	09.09.2015	20,242
1904800579	R & M of Machinery and Equipment	09.09.2015	14,756
1904800580	R & M of Machinery and Equipment	09.09.2015	12,588
1903560223	R & M of Machinery and Equipment	09.09.2015	15,924
1905165934	R & M of Machinery and Equipment	10.05.2016	49,000
1903662834	R & M of Machinery and Equipment	11.11.2015	14,600
1904978261	R & M of Machinery and Equipment	12.01.2016	29,361
1905032566	R & M of Machinery and Equipment	13.02.2016	49,650
1904978953	R & M of Machinery and Equipment	13.02.2016	12,669
1905150236	R & M of Machinery and Equipment	15.03.2016	43,000
1905344447	R & M of Machinery and Equipment	15.06.2016	20,300
1905348439	R & M of Machinery and Equipment	15.06.2016	40,963
1905324609	R & M of Machinery and Equipment	15.06.2016	82,500
1905349631	R & M of Machinery and Equipment	15.06.2016	191,000
1905351342	R & M of Machinery and Equipment	15.06.2016	45,000
1905308994	R & M of Machinery and Equipment	17.06.2016	34,720
1905312849	R & M of Machinery and Equipment	17.06.2016	400,000
1905308995	R & M of Machinery and Equipment	17.06.2016	300,000
1905312850	R & M of Machinery and Equipment	17.06.2016	335,000
1905312851	R & M of Machinery and Equipment	17.06.2016	38,454
1905357584	R & M of Machinery and Equipment	17.06.2016	48,000
1905340511	R & M of Machinery and Equipment	17.06.2016	34,300
1905346666	R & M of Machinery and Equipment	17.06.2016	48,654
1905346667	R & M of Machinery and Equipment	17.06.2016	35,939
1905346668	R & M of Machinery and Equipment	17.06.2016	18,732
1905346669	R & M of Machinery and Equipment	17.06.2016	27,718
1905391187	R & M of Machinery and Equipment	17.06.2016	13,504
1905341713	R & M of Machinery and Equipment	17.06.2016	99,500
1905391186	R & M of Machinery and Equipment	17.06.2016	11,500
1905319964	R & M of Machinery and Equipment	18.06.2016	99,800
1905412109	R & M of Machinery and Equipment	18.06.2016	47,000
1905412062	R & M of Machinery and Equipment	18.06.2016	41,100
1905351637	R & M of Machinery and Equipment	18.06.2016	49,000
1905364810	R & M of Machinery and Equipment	18.06.2016	42,100
1905364811	R & M of Machinery and Equipment	18.06.2016	34,000
1905364816	R & M of Machinery and Equipment	18.06.2016	25,850

1905364812	R & M of Machinery and Equipment	18.06.2016	39,980
1905364817	R & M of Machinery and Equipment	18.06.2016	45,419
1905418329	R & M of Machinery and Equipment	19.06.2016	23,300
1904812543	R & M of Machinery and Equipment	19.09.2015	47,370
1904796755	R & M of Machinery and Equipment	19.09.2015	38,018
1903474520	R & M of Machinery and Equipment	19.09.2015	21,384
1905159560	R & M of Machinery and Equipment	21.03.2016	23,892
1905179063	R & M of Machinery and Equipment	21.03.2016	29,614
1905028991	R & M of Machinery and Equipment	21.03.2016	35,000
1905070426	R & M of Machinery and Equipment	23.02.2016	34,500
1905012014	R & M of Machinery and Equipment	23.02.2016	45,000
1904993013	R & M of Machinery and Equipment	23.02.2016	22,500
1905072279	R & M of Machinery and Equipment	23.02.2016	37,268
1905124065	R & M of Machinery and Equipment	23.02.2016	11,830
1905124066	R & M of Machinery and Equipment	23.02.2016	30,000
1905059255	R & M of Machinery and Equipment	23.02.2016	33,640
1905485094	R & M of Machinery and Equipment	24.06.2016	30,000
1905352866	R & M of Machinery and Equipment	24.06.2016	42,718
1904877087	R & M of Machinery and Equipment	24.08.2015	46,169
1904877086	R & M of Machinery and Equipment	24.08.2015	34,893
1903531228	R & M of Machinery and Equipment	24.08.2015	21,384
1904942775	R & M of Machinery and Equipment	26.01.2016	22,500
1905013453	R & M of Machinery and Equipment	26.01.2016	31,654
1905007755	R & M of Machinery and Equipment	26.01.2016	45,769
1905222836	R & M of Machinery and Equipment	28.05.2016	99,500
Total			3,581,462

Annex-J

Doc. No.	Head of A/C	Date of Drawl	Amount (Rs)
1904898118	A13001-Repair of Transport	05.10.2015	37,790
1904898119	A13001-Repair of Transport	05.10.2015	15,300
1905109102	A13001-Repair of Transport	23.02.2016	38,686
1905124949	A13001-Repair of Transport	23.04.2016	49,225
1905124951	A13001-Repair of Transport	23.04.2016	15,440
1905124950	A13001-Repair of Transport	23.04.2016	36,165
1905154746	A13001-Repair of Transport	26.04.2016	11,460
1905355389	A13001-Repair of Transport	15.06.2016	18,000
1903474521	A13001-Repair of Transport	19.09.2015	42,300
1904811492	A13001-Repair of Transport	14.10.2015	19,150
1904978266	A13001-Repair of Transport	10.12.2015	12,840
1904748019	A13001-Repair of Transport	14.10.2015	14,050
1904978952	A13001-Repair of Transport	13.02.2016	13,600
1905113208	A13001-Repair of Transport	23.02.2016	45,830
1905064944	A13001-Repair of Transport	04.04.2016	22,400
1905172409	A13001-Repair of Transport	23.04.2016	15,940
1905313198	A13001-Repair of Transport	06.06.2016	14,776
Total			422,952