



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT HEALTH AUTHORITIES
OF 19 DISTRICTS OF PUNJAB
(NORTH)**

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

| | |
|---|------|
| ABBREVIATIONS & ACRONYMS | i |
| PREFACE | ii |
| EXECUTIVE SUMMARY | iii |
| SUMMARY TABLES & CHARTS | vii |
| Table 1: Audit Work Statistics | vii |
| Table 2: Audit Observations regarding Financial Management..... | vii |
| Table 3: Outcome Statistics..... | vii |
| Table 4: Irregularities Pointed Out | viii |
| Table 5: Cost Benefit Ratio | viii |
| CHAPTER 1 | 1 |
| DISTRICT HEALTH AUTHORITY, ATTOCK | 1 |
| 1.1 Introduction of the Authority | 1 |
| 1.2 Comments on Budget and Accounts..... | 2 |
| 1.3 Brief Comments on the Status of Compliance with PAC Directives | 2 |
| 1.4 AUDIT PARAS | 3 |
| 1.4.1 Non-production of Record | 3 |
| 1.4.2 Irregularity & Non-Compliance..... | 4 |
| 1.4.3 Performance | 10 |
| 1.4.4 Internal Control Weaknesses | 13 |
| CHAPTER 2 | 16 |
| DISTRICT HEALTH AUTHORITY, BHAKKAR | 16 |
| 2.1 Introduction of the Authority | 16 |
| 2.2 Comments on Budget and Accounts..... | 17 |
| 2.3 Brief Comments on the Status of Compliance with PAC Directives | 17 |

| | | |
|--|---|----|
| 2.4 | AUDIT PARAS | 18 |
| 2.4.1 | Irregularities & Non-compliance | 18 |
| 2.4.2 | Internal Control Weaknesses | 33 |
| CHAPTER 3 | | 36 |
| DISTRICT HEALTH AUTHORITY, CHAKWAL | | 36 |
| 3.1 | Introduction of the Authority | 36 |
| 3.2 | Comments on Budget and Accounts | 37 |
| 3.3 | Brief Comments on the Status of Compliance with PAC Directives | 38 |
| 3.4 | AUDIT PARAS | 39 |
| 3.4.1 | Irregularity & Non-Compliance of Rules | 39 |
| 3.4.2 | Performance | 56 |
| 3.4.3 | Weak Internal Controls | 58 |
| CHAPTER 4 | | 62 |
| DISTRICT HEALTH AUTHORITY, GUJRANWALA | | 62 |
| 4.1 | Introduction of the Authority | 62 |
| 4.2 | Comments on Budget and Accounts | 63 |
| 4.3 | Brief Comments on the Status of Compliance with PAC Directives | 63 |
| 4.4 | AUDIT PARAS | 64 |
| 4.4.1 | Irregularity & Non-compliance..... | 64 |
| 4.4.2 | Internal Control Weaknesses | 73 |
| CHAPTER 5 | | 79 |
| DISTRICT HEALTH AUTHORITY, GUJRAT | | 79 |
| 5.1 | Introduction of the Authority | 79 |
| 5.2 | Comments on Budget and Accounts | 80 |
| 5.3 | Brief Comments on the Status of Compliance with PAC Directive | 80 |

| | | |
|---|---|-----|
| 5.4 | AUDIT PARAS | 81 |
| 5.4.1 | Irregularity & Non-compliance..... | 81 |
| 5.4.2 | Internal Control Weakness..... | 86 |
| CHAPTER 6 | ..... | 89 |
| DISTRICT HEALTH AUTHORITY, HAFIZABAD | ..... | 89 |
| 6.1 | Introduction of the Authority | 89 |
| 6.2 | Comments on Budget and Accounts..... | 90 |
| 6.3 | Brief Comments on the Status of Compliance with PAC Directives | 90 |
| 6.4 | AUDIT PARAS | 91 |
| 6.4.1 | Misappropriation..... | 91 |
| 6.4.2 | Non-production of Record..... | 94 |
| 6.4.3 | Irregularity & Non-compliance..... | 95 |
| 6.4.4 | Internal Control Weaknesses | 99 |
| CHAPTER 7 | ..... | 110 |
| DISTRICT HEALTH AUTHORITY, JHELUM | ..... | 110 |
| 7.1 | Introduction of the Authority | 110 |
| 7.2 | Comments on Budget and Accounts..... | 111 |
| 7.3 | Brief Comments on the Status of Compliance with PAC Directives | 111 |
| 7.4 | AUDIT PARAS | 112 |
| 7.4.1 | Irregularity & Non-compliance..... | 112 |
| 7.4.2 | Performance | 123 |
| CHAPTER 8 | ..... | 132 |
| DISTRICT HEALTH AUTHORITY, KASUR | ..... | 132 |
| 8.1 | Introduction of the Authority | 132 |
| 8.2 | Comments on Budget and Accounts..... | 133 |

| | | |
|---|--|-----|
| 8.3 | Brief Comments on the Status of Compliance with PAC Directives | 133 |
| 8.4 | AUDIT PARAS | 134 |
| 8.4.1 | Misappropriation | 134 |
| 8.4.2 | Non -production of Record | 136 |
| 8.4.3 | Irregularity and non-compliance. | 137 |
| 8.4.4 | Performance | 149 |
| CHAPTER 9 | | 159 |
| DISTRICT HEALTH AUTHORITY, KHUSHAB | | 159 |
| 9.1 | Introduction of the Authority | 159 |
| 9.2 | Comments on Budget and Accounts | 160 |
| 9.3 | Brief Comments on the Status of Compliance with PAC Directives | 161 |
| 9.4 | AUDIT PARAS | 162 |
| 9.4.2 | Internal Control Weaknesses | 184 |
| 9.4.3 | Performance | 188 |
| CHAPTER 10 | | 189 |
| DISTRICT HEALTH AUTHORITY, LAHORE | | 189 |
| 10.1 | Introduction of the Authority | 189 |
| 10.2 | Comments on Budget and Accounts | 190 |
| 10.3 | Brief Comments on the Status of Compliance with PAC Directives | 190 |
| 10.4 | AUDIT PARAS | 191 |
| 10.4.1 | Misappropriation / Fraud | 191 |
| 10.4.2 | Non-production of Record | 193 |
| 10.4.3 | Irregularity & Non-compliance. | 195 |
| 10.4.4 | Internal Control Weaknesses | 204 |
| 10.4.5 | Performance | 210 |

| | |
|--|-----|
| CHAPTER 11 | 212 |
| DISTRICT HEALTH AUTHORITY, MANDI BAHAUDDIN | 212 |
| 11.1 Introduction of the Authority | 212 |
| 11.2 Comments on Budget and Accounts | 213 |
| 11.3 Brief Comments on the Status of Compliance with PAC Directives | 213 |
| 11.4 AUDIT PARAS | 214 |
| 11.4.1 Misappropriation | 214 |
| 11.4.2 Irregularity / Non Compliance of Rules | 215 |
| 11.4.3 Internal Controls Weaknesses | 219 |
| CHAPTER 12 | 236 |
| DISTRICT HEALTH AUTHORITY, MIANWALI | 236 |
| 12.1 Introduction of the Authority | 236 |
| 12.2 Comments on Budget and Accounts | 237 |
| 12.3 Brief Comments on the Status of Compliance with PAC Directives | 237 |
| 12.4 AUDIT PARAS | 238 |
| 12.4.1 Misappropriation / Fraud | 238 |
| 12.4.2 Non-production of Record | 240 |
| 12.4.3 Irregularities & Non-compliance | 241 |
| 12.4.4 Internal Control Weaknesses | 253 |
| 12.4.5 Performance | 258 |
| CHAPTER 13 | 260 |
| DISTRICT HEALTH AUTHORITY, NANKANA SAHIB | 260 |
| 13.1 Introduction of the Authority | 260 |
| 13.2 Comments on Budget and Accounts | 261 |
| 13.3 Brief Comments on the Status of Compliance with PAC Directives | 262 |

| | | |
|--|---|------------|
| 13.4 | AUDIT PARAS | 263 |
| 13.4.1 | Misappropriation / Fraud | 263 |
| 13.4.2 | Non-production of Record | 264 |
| 13.4.3 | Irregularity & Non-compliance..... | 265 |
| CHAPTER 14 | ..... | 285 |
| DISTRICT HEALTH AUTHORITY, NAROWAL | ..... | 285 |
| 14.1 | Introduction of the Authority | 285 |
| 14.2 | Comments on Budget and Accounts..... | 286 |
| 14.3 | Brief Comments on the Status of Compliance with PAC Directives | 286 |
| 14.4 | AUDIT PARAS | 287 |
| 14.4.1 | Non-production of Record | 287 |
| 14.4.2 | Irregularity & Non-compliance..... | 288 |
| 14.4.3 | Internal Controls Weaknesses..... | 299 |
| CHAPTER 15 | ..... | 311 |
| DISTRICT HEALTH AUTHORITY, OKARA | ..... | 311 |
| 15.1 | Introduction of the Authority | 311 |
| 15.2 | Comments on Budget and Accounts..... | 312 |
| 15.3 | Brief Comments on the Status of Compliance with PAC Directives | 312 |
| 15.4 | AUDIT PARAS | 313 |
| 15.4.1 | Non-production of record | 313 |
| 15.4.3 | Irregularities & Non-compliance | 319 |
| 15.4.4 | Internal Control Weaknesses | 336 |
| 15.4.5 | Performance | 339 |
| CHAPTER 16 | ..... | 341 |
| DISTRICT HEALTH AUTHORITY, RAWALPINDI | ..... | 341 |
| 16.1 | Introduction of the Authority | 341 |

| | | |
|---|---|-----|
| 16.2 | Comments on Budget and Accounts..... | 342 |
| 16.3 | Brief Comments on the Status of Compliance with PAC Directives | 342 |
| 16.4 | AUDIT PARAS | 343 |
| 16.4.1 | Non-production of Record..... | 343 |
| 16.4.2 | Irregularity & Non-compliance..... | 344 |
| 16.4.4 | Weak Internal Controls | 362 |
| CHAPTER 17 | ..... | 373 |
| DISTRICT HEALTH AUTHORITY, SARGODHA | ..... | 373 |
| 17.1 | Introduction of the Authority | 373 |
| 17.2 | Comments on Budget and Accounts..... | 374 |
| 17.3 | Brief Comments on the Status of Compliance with PAC Directives | 375 |
| 17.4 | AUDIT PARAS | 376 |
| 17.4.1 | Irregularity / Non-Compliance..... | 376 |
| 17.4.3 | Internal Control Weaknesses | 386 |
| CHAPTER 18 | ..... | 393 |
| DISTRICT HEALTH AUTHORITY, SHEIKHUPURA | ..... | 393 |
| 18.1 | Introduction of the Authority | 393 |
| 18.2 | Comments on Budget and Accounts..... | 394 |
| 18.3 | Brief Comments on the Status of Compliance with PAC Directives | 394 |
| 18.4 | AUDIT PARAS | 395 |
| 18.4.1 | Fraud and Misappropriation..... | 395 |
| 18.4.2 | Irregularity & Non-compliance..... | 396 |
| 18.4.3 | Internal Control Weaknesses | 403 |
| 18.4.4 | Performance | 418 |
| CHAPTER 19 | ..... | 419 |

| | |
|--|-----|
| DISTRICT HEALTH AUTHORITY, SIALKOT | 419 |
| 19.1 Introduction of the Authority | 419 |
| 19.2 Comments on Budget and Accounts..... | 420 |
| 19.3 Brief Comments on the Status of Compliance with PAC Directives | 420 |
| 19.4 AUDIT PARAS | 421 |
| 19.4.1 Irregularity & Non-compliance..... | 421 |
| 19.4.2 Internal Control Weaknesses | 427 |
| ANNEXURES | 440 |

ABBREVIATIONS & ACRONYMS

| | |
|--------|--|
| BHU | Basic Health Unit |
| CA | Conveyance Allowance |
| CEO | Chief Executive Officer |
| CGA | Controller General of Accounts |
| DAC | Departmental Accounts Committee |
| DC | Deputy Commissioner |
| DHA | District Health Authority |
| DHQ | District Head Quarter |
| DOH | District Officer Health |
| FBR | Federal Board of Revenue |
| FD | Finance Department |
| HEC | Higher Education Commission |
| HRA | House Rent Allowance |
| HSRA | Health Sector Reform Allowance |
| IAS | International Accounting Standard |
| LC | Letter of Credit |
| LP | Local Purchase |
| MS | Medical Superintendent |
| MSD | Medical Store Depot |
| MSDS | Minimum Services Delivery Standards |
| NAM | New Accounting Model |
| NPA | Non-practicing Allowance |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PCA | Practice Compensatory Allowance |
| PDP | Proposed Draft Para |
| PFC | Provincial Finance Commission |
| PFR | Punjab Financial Rules |
| PLGA | Punjab Local Government Act |
| PMU | Planning and Monitoring Unit |
| POL | Petroleum Oil and Lubricants |
| PRSP | Punjab Rural Support Program |
| PPRA | Punjab Procurement Regulatory Authority |
| P&SHCD | Primary & Secondary Health Care Department |
| RHC | Rural Health Centre |
| SDA | Special Drawing Account |
| S&GAD | Services and General Administration Department |
| THQ | Tehsil Head Quarter |
| TS | Technical Sanction |

PREFACE

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

The report is based on audit of the accounts of District Health Authorities of 19 Districts of Punjab for the Financial Year 2017-18. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2018-19 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity frame work besides instituting and strengthening internal controls to avoid recurrence of similar violations, irregularities and to ensure proper assessment, timely realization and deposit of receipts.

The observations included in this Report have been finalized in the light of written responses and discussions in the DAC meetings. However, DAC meetings were not convened in some cases despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils, Municipal Committees, Union Councils, District Health Authorities and District Education Authorities of nineteen (19) Districts of Punjab (North) namely Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Hafizabad, Jhelum, Kasur, Khushab, Lahore, Mandi Baha-ud-Din, Mianwali, Nankana Sahib, Narowal, Okara, Rawalpindi, Sargodha, Sheikhpura, Sialkot and eight Public Sector Companies of the department of Local Government and Community Development, Punjab i.e. Cattle Market Management Companies and Waste Management Companies.

The Directorate General of Audit has a human resource of 90 officers and staff having 22,500 man-days and annual budget of Rs 137.013 million for the Financial Year 2018-19. This office carried out audit of the accounts of District Health Authorities of 19 Districts of Punjab (North) for the Financial Year 2017-18 and utilized 1743 man days in execution of field audit activity of the planned assignment.

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

The DHA is formed to establish, manage and supervise primary, secondary health care facilities and institutions; approve budget of the Authority and allocate funds to health institutions. It is entrusted with the task of coordinating health related emergency response during any natural calamity or emergency, ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government and ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

Audit of District Health Authorities was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

a) Scope of Audit

Total expenditure of District Health Authorities of nineteen (19) Districts of Punjab for the Financial Year 2017-18 was Rs 29,778.613 million (Annexure-B). Out of this, DG Audit District Governments Punjab (North) Lahore audited expenditure of Rs 19,951.671 million which in terms of percentage was 67% of total expenditure.

b) Recoveries at the instance of Audit

Recoveries of Rs 960.276 million were pointed out during audit which was not in the notice of the executive before audit. Recovery of Rs 90.09 million was affected till finalization of this report.

c) Audit Methodology

Desk Audit techniques were applied intensively during the Audit Year 2018-19. This was facilitated by access to live electronic data and availability of permanent files. Desk Audit Review helped auditors in understanding the systems, procedures and environment of the entities before the start of field activity. This facilitated greatly in the identification of high risk areas for substantive testing in the field.

d) Audit Impact

A number of improvements as suggested by audit, in maintenance of record and procedures have been initiated by the concerned authorities. However, audit impact in the shape of change in rules is yet to be materialized as this is the second Compliance Audit Report on accounts of District Health Authorities to be placed before Public Accounts Committee.

e) Comments on Internal Controls and Internal Audit Department

Internal control mechanism of District Health Authorities was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which include some serious lapses like withdrawal of public funds contrary to the entitlement of employees. Negligence on the part of District Health Authorities may be captioned as one of the important reasons for weak Internal Controls.

Internal Control failures come to surface on recurrent basis reflecting serious instances of non compliance of rules and regulations.

f) The key Audit findings of the report

- i. Misappropriation/ Embezzlement of Government money involving an amount of Rs 49.280 million noted in ten (10) cases¹.
- ii. Non-production of Record worth Rs 495.454 million was reported in nine (09) cases².
- iii. Irregularities and non-compliance of rules amounting to Rs 8,857.880 million was noticed in two hundred thirty one (231) cases³.
- iv. Performance related issues of Rs 1,808.777 million noted in twenty five (25) cases⁴.
- v. Weaknesses of Internal Controls involving an amount of Rs 2,154.603 million in one hundred twenty three (123) cases⁵ were noticed.
- vi. Recovery of Rs 960.276 million was pointed out in forty two (42) cases⁶.
- vii. Issues related to accounting errors were noted in one (01) case⁷ amounting to Rs 11.771 million

¹ Para: 6.4.1.1-2, 8.4.1.1-2,10.4.1.1-2, 11.4.1.1, 12.4.1.1, 13.4.1.1, 18.4.1.1

² Para: 1.4.1.1, 6.4.2.1, 8.4.2.1, 10.4.2, 12.4.2.1, 13.4.2.1, 14.4.1.1, 15.4.1.1, 16.4.1.1

³ Para: 1.4.2.1-6, 2.4.1.1-10, 2.4.1.12-15, 3.4.1.1-16, 9.4.1.1-2, 9.4.1.4-20, 9.4.1.22-24, 12.4.3.1-13, 17.4.1.2, 17.4.1.5 & 17.4.1.9, 17.4.1.1, 1.4.2.1-7, 3.4.1.1-17, 7.4.1.1-11 & 16.4.2.1-12, 4.4.1.1 to 4.4.1.11, 5.4.1.1 to 5.4.1.6, 6.4.3.1 to 6.4.3.4, 11.4.2.1 to 11.4.2.4, 14.4.2.1 to 14.4.2.14 & 1.2.1.1 to 1.2.1.8, 8.4.3.1-15,10.4.3.1-11,13.4.3.2, 13.4.3.5-12,13.4.3.14-15,13.4.3.18-21 ,15.4.2.1-16,15.4.3.1-4, 18.4.2.1-8

⁴ Para: 1.4.3.1-4, 3.4.2.1-2, 7.4.2.1-3, 8.4.4.1-5, 9.4.3.1, 10.4.5.1-2, 12.4.5.1-2, 15.4.4.1-2, 16.4.3.1-3 & 18.4.4.1

⁵ Para: 9.4.1.3, 9.4.2.2, 12.4.4.2, 17.4.1.8, 17.4.2.1, 17.4.2.5, 17.4.2.6, 1.4.4.1-3, 3.4.3.1-4, 7.4.3.1-5 & 16.4.4.1, 4.4.2.1-7, 5.4.2.1-4, 6.4.4.1-12, 11.4.3.1-21, 14.4.3.1-16, 1.2.2.1-18, 10.4.4.1-5, 13.4.3.1, 13.4.3.17, 18.4.3.1-18

⁶ Para: 2.4.1.11, 2.4.3.1-2.4.3.2, 9.4.1.21, 9.4.2.1, 12.4.4.1, 12.4.4.3-12.4.4.5, 17.4.1.6, 17.4.1.10, 17.4.2.2-17.4.2.4, 1.4.4.1-3, 3.4.3.1-3, 7.4.3.1, 7.4.3.3-5, 16.4.4.2, 16.4.4.5, 16.4.4.7, 16.4.4.9, 8.4.5.1-6,13.4.3.3,13.4.3.13,13.4.3.16,15.4.1.1-5

⁷ Para: 17.4.1.7

g) Recommendations

- i. Inquiries are needed to be conducted for fixing the responsibility in cases of misappropriations/ losses and irregular payments.
- ii. Heads of the authorities need to take action against the officer(s) / official(s) responsible for non-production of record alongwith provision of record for audit scrutiny.
- iii. Management needs to avoid recurring instances of non-compliance with rules (including Punjab Procurement Rules 2014) while incurring expenditure, as reported.
- iv. The PAOs must make strenuous efforts for expediting the realization of various outstanding receipts.
- v. Management needs to ensure proper execution and implementation of the monitoring system.
- vi. Heads of the authorities need to conduct physical stock taking of stores on regular basis.
- vii. Departures from NAM also need consideration of PAOs with a view to ascertaining the fair presentation of accounts and implementation of accounting policies in letter & spirit.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

| Rs in million | | | |
|---------------|--|-----|--------------|
| Sr. No. | Description | No. | Total Budget |
| 1 | Total Entities (PAOs) under Audit Jurisdiction | 19 | 34,227.256 |
| 2 | Total formations under Audit Jurisdiction | 356 | 34,227.256 |
| 3 | Total Entities (PAOs) Audited | 19 | 22,730.404 |
| 4 | Total formations Audited | 171 | 22,730.404 |
| 5 | Audit & Inspection Reports | 171 | 22,730.404 |
| 6 | Special Audit Reports | - | - |
| 7 | Performance Audit Reports | - | - |
| 8 | Other Reports | - | - |

Table 2: Audit Observations regarding Financial Management

| Rs in million | | |
|---------------|---|--|
| Sr. No. | Description | Amount Placed under Audit Observations |
| 1 | Unsound asset management | 72.966 |
| 2 | Weak financial management | 1,009.556 |
| 3 | Weak internal controls relating to financial management | 2,154.603 |
| 4 | Others | 11,100.916 |
| TOTAL | | 14,338.041 |

Table 3: Outcome Statistics

| Rs in million | | | | | | | |
|---------------|--|-----------------|-------------|----------|------------|--------------------|-----------------|
| Sr. No. | Description | Physical Assets | Civil Works | Receipts | Others | Total current year | Total Last year |
| 1 | Outlays Audited | 425.954 | 132.918 | 67.175 | 19,392.799 | 20,018.846* | 8,083.311 |
| 2 | Amount Placed under Audit Observation/ Irregularities of Audit | 59.535 | 52.455 | 14.576 | 14,211.480 | 14,338.041 | 11,629.755 |
| 3 | Recoveries Pointed Out at the instance of Audit | - | 2.327 | 14.576 | 943.373 | 960.276 | 490.522 |
| 4 | Recoveries Accepted/ Established at the instance of Audit | - | 2.837 | 14.576 | 751.670 | 769.083 | 490.522 |
| 5 | Recoveries Realized at the instance of Audit | - | - | - | 90.090 | 90.090 | 0.443 |

*The amount in serial No. 1 column of "total 2017-18" is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year 2017-18 was Rs 19,951.671 million

Table 4: Irregularities Pointed Out

Rs in million

| Sr. No. | Description | Amount Placed under Audit Observations |
|----------------|---|---|
| 1 | Violation of Rules and regulations, principle of propriety and probity in public operations | 8,857.880 |
| 2 | Reported cases of fraud, embezzlement, theft and misuse of public resources | 49.280 |
| 3 | Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements | 11.771 |
| 4 | Quantification of weaknesses of internal controls systems | 2,154.603 |
| 5 | Recoveries and overpayments, representing cases of established overpayment of public money | 960.276 |
| 6 | Non-production of record | 495.454 |
| 7 | Others, including cases of accidents, negligence etc. | 1,808.777 |
| Total | | 14,338.041 |

Table 5: Cost Benefit Ratio

Rs in million

| Sr. No. | Description | Amount |
|----------------|--|---------------|
| 1 | Out lays Audited(Items 1 of Table 3) | 20,018.846 |
| 2 | Expenditure on Audit | 17.354 |
| 3 | Recoveries realized at the instance of Audit | 90.090 |
| | Cost Benefit Ratio | 1:5 |

¹ The Accounting Policies and Procedures Manual under NAM prescribed by the Auditor General of Pakistan.

CHAPTER 1

DISTRICT HEALTH AUTHORITY, ATTOCK

1.1 Introduction of the Authority

District Health Authority, Attock was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Attock is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

DHA Attock manages following primary and secondary health care facilities and institutes:

| Description | No. of health facilities/ institutes |
|--|---|
| CEO (District Health Authority) Attock | 1 |
| District Health Officers | 1 |
| Deputy District Officers | 6 |
| District Head Quarter Hospital | 1 |
| Tehsil Head Quarter Hospitals | 5 |
| Rural Health Centre | 6 |
| Government Rural Dispensary | 3 |

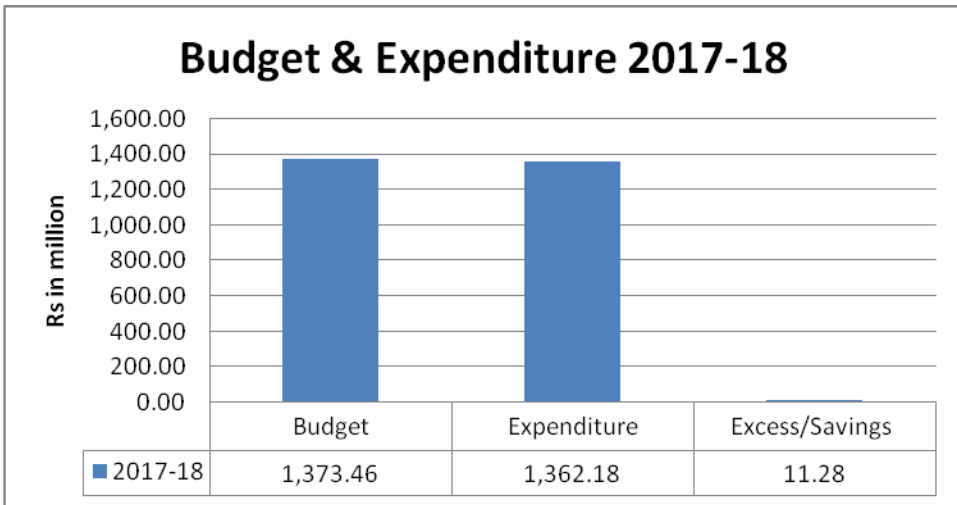
| | |
|--------------------------------------|----|
| Basic Health Units | 62 |
| District Health Development Centre | 1 |
| Any other institute/ health facility | 22 |

1.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,373.46 million, against which funds of Rs 1,362.18 million were spent. Overall savings during the Financial Year 2017-18 were Rs 11.28 million which was 1% of budgetary allocation.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|----------|-------------|---------|-----------|
| 2017-18 | 1,373.46 | 1,362.18 | 11.28 | 1% |



1.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was submitted to the Governor of the Punjab.

| S.No. | Audit Year | No. of Paras | Status of PAC Meeting |
|-------|------------|--------------|-----------------------|
| 1 | 2017-18 | 22 | Not Convened |

1.4 AUDIT PARAS

1.4.1 Non-production of Record

1.4.1.1 Non-production of record – Rs 4.294 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, "The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection". Further, section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

Management of following formations of District Health Authority Attock did not produce auditable record of Rs 4.294 million for Financial Year 2017-18. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed below:-

| Formations | Period | Description | Amount in Rs |
|-------------------------|---------|------------------------------|------------------|
| DO (Health) | 2017-18 | Electricity Bills | 271,003 |
| DO (Health) | 2017-18 | Health Council BHU Mulhawala | 311,577 |
| THQ Hospital Pindi Gheb | 2017-18 | Payment to IESCO | 121,684 |
| THQ Hospital Pindi Gheb | 2016-17 | DTL Reports | 3,589,800 |
| | | Total | 4,294,064 |

Audit is of the view that due to weak internal controls and negligence on the part of management, relevant record was not produced to Audit, which could have lead to misuse of public money.

The matter was reported to PAO concerned in October, 2018 but neither reply was submitted. DAC in its meeting held on 27.12.2018 directed to produce the record. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility for non-production besides ensuring submission of record.

[PDP No. 22,40,148,152]

1.4.2 Irregularity & Non-Compliance

1.4.2.1 Non-preparation of classified budget– Rs 114.477 million

According to para 2.2(a) of The Controller General of Accounts Islamabad letter No.AC-II/6-23/99/Vol-XIV/160 dated July 14, 2007 “the drawing authorities shall be responsible for preparation and submission of detail object wise budget estimates to the Finance Department for budgeting process”.

During audit of various formation of District Health Authority Attock, it was noticed that a sum of Rs 114.477 million was released under head A05270-others in SDA but District Health Authority neither prepare head wise budget nor submitted to finance department as detailed below:-

| Financial Year | Formation | Budget allocated | Head of Account | Budget (Rs in million) |
|----------------|-------------------------|------------------|-----------------|------------------------|
| 2017-18 | DHQ Hospital Attock | SDA | A05270 Others | 66.694 |
| 2017-18 | THQ Hospital Hazro | SDA | A05270 Others | 15.955 |
| 2017-18 | THQ Hospital Pindigheb | SDA | A05270 Others | 14.398 |
| 2017-18 | THQ Hospital Fatehjang | SDA | A05270 Others | 8.230 |
| 2017-18 | THQ Hospital Hasanabdal | SDA | A05270 Others | 9.200 |
| | | | Total | 114.477 |

Audit is of the view that due to financial mismanagement, head wise budget estimate was not prepared for allocated funds.

The matter was reported to PAO concerned in October, 2018. It was replied that budget grant was provided by the Finance Department Government of the Punjab. DAC in its meeting held on 27.12.2018 directed to take up the matter with Government of the Punjab. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault regarding non-compliance of rules.

[PDP No. 135,180,56,118 &168]

1.4.2.2 Irregular expenditure due to violation of PPRA Rules – Rs 38.824 million

According to Rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA’s from time to time.

Management of various formations of DHA Attock incurred an expenditure of Rs 38.824 million on account of procurement of different items for the Financial Year 2017-18 without advertisement on PPRA’s website, in violation of PPRA Rules quoted above. The expenditure without tender under PPRA Rules 2014 was irregular as detailed in **Annexure-C**.

Audit is of the view that due to weak internal control and poor financial management, advertisement was not made on PPRA website and competitive & economical rates could not be achieved. This resulted in irregular expenditure Rs 38.824 million.

The matter was reported to PAO concerned in October, 2018 but no tenable reply was furnished. DAC in its meeting held on 27.12.2018 directed to regularize the matter. No compliance was reported till finalization of this report.

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

[PDP No. 184,182,196,37,67,45,110,133,134,149,113 & 49]

1.4.2.3 Irregular expenditure out of health council account – Rs 39.970 million

According to para 1.2 of Health Council Guideline, Health Council to incur and approve the expenditure for THQ Hospital comprising of i. AC, ii. MPA concerned iii. MS THQ Hospital concerned iv. Dy DHO concerned v. Representative of Secretary Primary & Secondary Health care Department vi. Dy. DO (Buildings) concerned vii. TMO concerned viii. Medical SWO concerned ix. 2 Businessmen nominated by the AC concerned.

Audit of the accounts of Health Councils of various formations under DHA Attock revealed that expenditure of Rs 35.970 million was incurred from Health Councils Accounts, without having approvals from concerned Health Councils. This resulted in irregular expenditure amounting to Rs 39.970 million as detailed below:-

| Formation | Period | Cost Centre | Amount (Rs) |
|--------------------------|---------------|--------------------|--------------------|
| DHQ Hospital Attock | 2017-18 | Health Council | 22,295,198 |
| THQ Hospital Hassanabdal | 2017-18 | Health Council | 8,813,749 |
| DO (Health) | 2017-18 | Health Council | 1,153,747 |
| THQ Hospital Pindigheb | 2016-18 | Health Council | 2,438,762 |
| THQ Hospital Fatehjang | 2017-18 | Health Council | 946,934 |
| THQ Hospital Hazro | 2017-18 | Health Council | 4,321,627 |
| | | Total | 39,970,017 |

Audit is of the view that due to weak internal and financial discipline, expenditure was incurred from health Council budget without approval from competent forum. Further, physical inspection was also not done.

The matter was reported to PAO concerned in October, 2018. It was replied that expenditure was incurred in accordance with the guidelines of Health Council. DAC in its meeting held on 27.12.2018 directed to produce complete record. No compliance was reported till finalization of this report.

Audit recommends regularization of expenditure from competent forum.

[Para #31,112,58,142,198 &158]

1.4.2.4 Irregular expenditure to contingent paid staff—Rs 17.099 million

According per Government of the Punjab Finance Department letter No.FD.SO (GOODS)44-4/2011 dated 23rd July, 2012, hiring of contingent paid staff shall not be allowed except with the prior approval of the austerity committee. Further, as per Wage Rate 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

Management of various formations DHA Attock incurred an expenditure of Rs 17.099 million from Health Council Funds for the year 2016-18 on account of payment to daily wage workers. It was noticed that neither approval of Finance Department was taken nor any advertisement for recruitment of staff was found on record. This resulted in irregular expenditure as detailed in **Annexure-D**.

Audit was of the view that unauthorized payment to contingent paid staff was made due to defective financial discipline and poor administration.

The matter was reported to PAO concerned in October, 2018. It was replied that expenditure was incurred in accordance with the guidelines of Health Council. The reply was not satisfactory as no documentary evidence was provided in support of reply. DAC in its meeting held on 27.12.2018 directed the department to regularize the matter. No compliance was reported till finalization of this report.

Audit recommends for regularization of the matter besides fixing responsibility against the persons at fault.

[Para #59,132,150,156 & 195]

1.4.2.5 Irregular expenditure on account of previous year liability - Rs 10.206 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

Management of various formations of DHA Attock paid the pending liability bills during 2017-18 amounting to Rs 10.206 million pertaining to the financial year 2016-17. It was noticed by the audit that neither specific budget provision for pending liabilities was made nor liability register was maintained on PFR form 27 in violation of the above rule as detailed below:

| Formation | Description | Period for payment made | Amount in Rs |
|------------------------|-------------|-------------------------|-------------------|
| DO (Health) | Stipend | 2016-17 | 764,000 |
| DO (Health) | Stipend | 2016-17 | 2,262,000 |
| THQ Hospital Pindigheb | Medicines | 2016-17 | 75,700 |
| THQ Hospital Pindigheb | Medicines | 2016-17 | 2,759,000 |
| THQ Hospital Pindigheb | Medicines | 2016-17 | 198,000 |
| THQ Hospital Pindigheb | Medicines | 2016-17 | 198,000 |
| THQ Hospital Pindigheb | Medicines | 2016-17 | 202,800 |
| THQ Hospital Pindigheb | Medicines | 2016-17 | 156,300 |
| THQ Hospital Pindigheb | POL | 2016-17 | 75,700 |
| THQ Hospital Pindigheb | POL | 2016-17 | 2,759,000 |
| THQ Hospital Pindigheb | POL | 2016-17 | 198,000 |
| THQ Hospital Pindigheb | POL | 2016-17 | 198,000 |
| THQ Hospital Pindigheb | POL | 2016-17 | 202,800 |
| THQ Hospital Pindigheb | POL | 2016-17 | 156,300 |
| | | Total | 10,205,600 |

Audit is of the view that due to non-compliance of rules, payment of pending liabilities were made.

The matter was reported to PAO concerned in October, 2018. It was replied that expenditure was incurred in accordance with the requirement. DAC in its meeting held on 27.12.2018 directed to regularize the matter. No compliance was reported till finalization of this report.

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

[PDP No. 12&172]

1.4.2.6 Un-justified payment of GST on electricity bill of more than fifty bedded hospital Rs 0.985 million

According to No .128/2011-Law (FTO) Government of Pakistan Ministry of Law and Justice Islamabad 16 July, 2012 read with SR.52 of Table-1, of Sixth Schedule of Sales Tax Act 1990 exemption of sales Tax more than 50 bedded Hospital.

Audit of the accounts of DHQ Hospital Attock, revealed that payment of GST amounting to Rs 0.985 million has been made on account of electricity charges during 2017-18, in violation of rule ibid. This resulted in un-justified payment of GST Rs 0.985 million as detailed at **Annexure-E**.

Audit is of the view that due to financial indiscipline, sales tax was paid on electricity bills.

The matter was reported to PAO concerned in October, 2018. It was replied that payment was made against the utility bills. DAC in its meeting held on 27.12.2018 directed to recover the amount. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against making unjustified payment besides recovery of overpayment.

[PDP No. 91]

1.4.3 Performance

1.4.3.1 Centralized procurement of medicines without planning- Rs 93.482 million

According to Rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

Audit of various formations of District Health Authority Attock revealed that during 2017-18, bulk purchase of medicine was carried out at provincial level as indicated by the Government of the Punjab Primary & Secondary Healthcare Department Lahore vide No.SO (EP&C) 3-5/2016 dated 26th October, 2017. It was noticed by the audit that CEO (DHA) did not devise annual plan for procurement of the medicines. It was further noticed that the demand of bulk medicine by the consumer was not fulfilled by the Secretary, Primary and Secondary Healthcare Department. This deprived the public from getting requisite medicines worth Rs 93.482 million as detailed below:-

| Formation | Financial Year | Rs in million |
|---------------------------------|-----------------------|----------------------|
| DHQ Hospital Attock | 2017-18 | 60.358 |
| THQ Hospital PindiGheb | 2017-18 | 3.590 |
| CEO (District Health Authority) | 2016-17 | 3.726 |
| THQ Hospital Hazro | 2017-18 | 15.322 |
| THQ Hospital Fatehjang | 2017-18 | 10.486 |
| | Total | 93.482 |

Audit holds that due to weak managerial controls and negligence, relevant procedure was not followed. This resulted in irregular purchase.

The matter was reported to PAO concerned in October, 2018. It was replied that medicines were provided by the Primary and Secondary Health Care Department Punjab. DAC in its meeting held on 27.12.2018 directed to take up the matter with the Government of the Punjab. No compliance was reported till finalization of this report.

Audit recommends to take up the matter at an appropriate level besides fixing responsibility against the person(s) at fault.

[PDP No. 1,44,107,153 & 189]

1.4.3.2 Provision of medicines less than the demand— Rs 85.351 million

According to Rule 8 of PPRA 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

Audit of the accounts of DHQ Hospital and THQ Hospital Hazro revealed that demand of medicines worth Rs 85.351 million was not procured by the Primary & Secondary Health Care Department, Lahore. This resulted in depriving the community from getting requisite medicines.

Audit is of the view that due to weak internal and financial discipline, medicines were supplied by the Primary and Secondary Health Department Lahore, without considering demand.

The matter was reported to PAO concerned in October, 2018. It was replied that medicines were provided by the Primary and Secondary Healthcare Department Punjab. DAC in its meeting held on 27.12.2018 directed to take up the matter with the Government of the Punjab. No compliance was reported till finalization of this report.

Audit recommends to probe the matter besides fixing of responsibility on person(s) at fault.

[PDP No. 52 & 108]

1.4.3.3 Irregular expenditure due to supply of medicines in excess of actual requirement - Rs 36.325 million

According to Rule 15.18 of PFR Vol-I, balances of stores must not be held in excess of the requirements of a reasonable period, or in excess of any prescribed limit.

Audit on the account of various formations of DHA Attock revealed that medicines worth Rs 36.325 million were supplied in excess of actual requirement by the health facilities during 2017-18 as detailed in **Annexure-F**.

Audit is of the view that due to weak internal and financial discipline, various medicines were supplied by the Primary and Secondary Health department Lahore, over and above the requirement as per demand by the consumer.

The matter was reported to PAO concerned in October, 2018. It was replied that medicines were provided by the Primary and Secondary Healthcare Department Punjab. DAC in its meeting held on 27.12.2018 directed to take up the matter with the Government of the Punjab. No compliance was reported till finalization of this report.

Audit recommends to probe the matter besides fixing of responsibility on person(s) at fault.

[PDP No. 192,53,117& 137]

1.4.3.4 Irregular expenditure due to supply of equipment without demand –Rs 4.169 million

According to the Rule 6(b) PDG (Budget) Rules, 2017, the head of offices shall be responsible for ensuring , in coordination with the head of finance office that the budget estimates are realistic and are not inflated or under-pitched.

During the audit of DHQ Hospital Attock & THQ Hospital Hassanabdal, it was observed that equipments amounting to Rs 4.169 million were supplied by the PMU, Lahore without demand during 2017-18. Moreover, equipment were lying in the store room without installation and warranty periods of the same had also expired as detailed in **Annexure-G**.

Audit is of the view that due to weak internal controls and poor financial discipline, equipment were supplied without demand.

The matter was reported to PAO in October, 2018. It was replied that equipment were provided by the Primary and Secondary Health Care Department Punjab. DAC in its meeting held on 27.12.2018 directed to take up the matter with the Government of the Punjab. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility of the person(s) at fault beside recovery under intimation to Audit. [Para # 140,65]

1.4.4 Internal Control Weaknesses

1.4.4.1 Overpayment to officials -Rs 9.114 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.

Scrutiny of HR data of the certain formations of DHA Attock, it was noticed that Rs 9.114 million has been paid to different officers/officials on account of pay & allowances, which were not admissible during 2017-18. This resulted in over payment of Rs 9.114 million as detailed in **Annexure-H**.

Audit is of the view that due to financial mismanagement, inadmissible payments were made to officers/officials resulting in overpayment of Rs 9.114 million.

The matter was reported to PAO concerned in October, 2018. It was replied that recoveries are in process. DAC in its meeting held on 27.12.2018 directed to effect the recoveries. No compliance was reported till finalization of this report.

Audit recommends that recovery be effected from concerned fixing responsibility of the person(s) at fault.

[PDP No. 187,123,48,71,85,86,87,88,100,114,115,126,128,129,173,20 & 26]

1.4.4.2 Un-authorized payment of incentive allowance – Rs 7.859 million

According to Primary & Secondary Healthcare Department Government of the Punjab No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

During scrutiny of HR data of certain formations of DHA Attock, it was observed that consultant doctors were drawing full amount of incentive allowance without visiting the hospital in the evening during 2017-18. There was no proof of evening visits in biometric attendance system of concerned Hospital. This resulted in overpayment of Rs 7.859 million on account of Incentive Allowance as detailed in **Annexure-I**.

The overpayment was made due financial mismanagement and weak financial controls, 40% incentive allowance was not deducted.

The matter was reported to PAO concerned in October, 2018 but no tenable reply was furnished. DAC in its meeting held on 27.12.2018 directed to effect the recoveries. No compliance was reported till finalization of this report.

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

[PDP No. 78,123,127& 188]

1.4.4.3 Irregular payment of pay and allowances without posting of employee –Rs 1.032 million

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

Scrutiny of HR data revealed that Ms. Aniqa Yousuf, Medical Officer having Personal Number 31910071 drew pay & allowances from cost centre AY9027 during 2017-18. It was noticed that no employee named Aniqa Yousuf was found posted at THQ Hospital Hassanabdal during 2017-18. The detail of pay and allowances is given below:

| Name with Designation | Personal Number | Description | Total salary drawn during 2017-18 (Rs) |
|------------------------------|------------------------|---------------------------|---|
| | | Basic Pay | 182,220 |
| | | Fixed Basic Pay | 440,000 |
| | | House Rent Allowance | 17,730 |
| | | Convey Allowance 2005 | 30,000 |
| Aniqa Yousaf | | Practice Compensatory All | 15,000 |
| Medical | 31910071 | Health Sector Reforms All | 72,000 |
| Officer | | Medical Allow 15% (16-22) | 11,076 |
| | | Health Professional Allow | 170,832 |
| | | Adhoc Relief All 2016 10% | 15,264 |
| | | Special Healthcare All | 60,000 |
| | | Adhoc Relief All 2017 10% | 18,222 |
| | | Total | 1,032,344 |

Audit is of the view that due to weak internal controls, irregular payment was made.

This resulted in payment to suspected ghost employee amounting to Rs 1.032 million.

The matter was reported to PAO concerned in October, 2018. It was replied that due to mistake of DAO, wrong cost centre was posted. DAC in its meeting held on 27.12.2018 directed the department to probe the matter. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault.

[PDP No. 124]

CHAPTER 2

DISTRICT HEALTH AUTHORITY, BHAKKAR

2.1 Introduction of the Authority

District Health Authority, Bhakkar was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Bhakkar is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authorities, Bhakkar as delineated in the Punjab Local Government Act, 2013 are as under:

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

DHA Bhakkar manages following primary and secondary health care facilities and institutes:

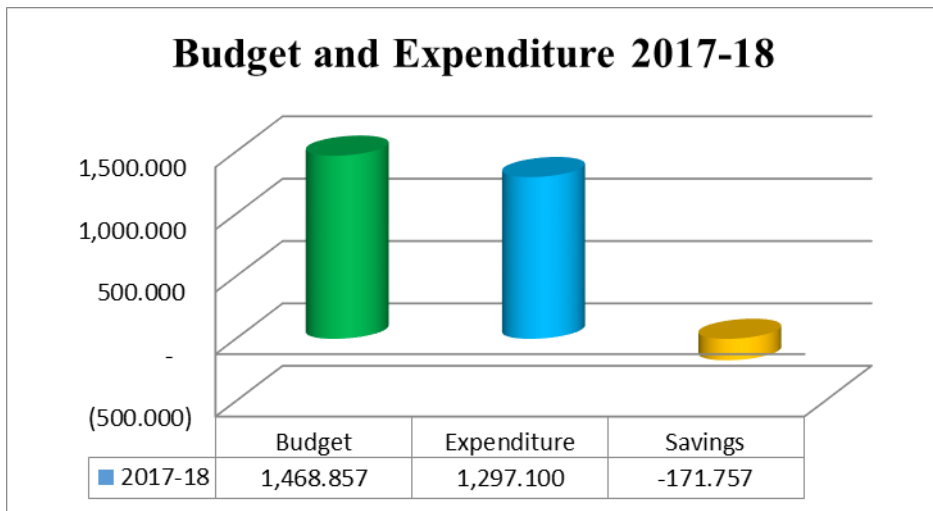
| Description | No. of health facility/ institute |
|--------------------------------------|-----------------------------------|
| District Health Officers | 03 |
| District Health Development Centre | 01 |
| District Head Quarter Hospitals | 01 |
| Tehsil Head Quarter Hospitals | 03 |
| Rural Health Centre | 03 |
| Basic Health Units | 40 |
| Government Rural Dispensary | 09 |
| Any other institute/ health facility | 16 |

2.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,468.857 million, against which Rs 1,297.100 million was spent. Overall savings of Rs 171.757 million during the Financial Years 2017-18 which was 11% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|-----------|-------------|---------|-----------|
| 2017-18 | 1,468.857 | 1,297.100 | 171.757 | 11 |



2.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1 | 2017-18 | 23 | Not convened |

2.4 AUDIT PARAS

2.4.1 Irregularities & Non-compliance

2.4.1.1 Non-reconciliation of expenditure – Rs 1,146.975 million

According to Rule 4 (n) (m) of the Punjab District Authorities (Budget) Rules 2017, the Chief Executive Officer of District Authority being PAO shall ensure monthly reconciliation of District Offices and institutions expenditure with the Accountant General, Punjab or District Accounts Office and provide strategic guidance and oversight on generation and publication of monthly budget execution reports by the Budget and Accounts Officer.

Scrutiny of accounts of CEO Health Authority Bhakkar revealed that a sum of Rs 1,146.975 million was released to the CEO (DHA), Bhakkar. The CEO DHA neither prepared consolidated expenditure statements of all the offices of District Health Authority nor reconciled with the DAO, Bhakkar in violation of criteria *ibid*.

Audit held that due to weak administrative and financial indiscipline mandatory duties were not carried out.

This resulted in non-reconciliation of expenditure Rs 1,146.975 million.

Audit pointed out the irregularity in August, 2018. The department did not reply.

The para was discussed in DAC meeting held on 10.10.2018 but the reply of the department was not satisfactory. The Committee directed the department to strengthen internal controls, reconcile the expenditure and produce the record to audit for verification. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends reconciliation of expenditure besides fixing of responsibility for lapses and negligence.

[PDP No. 34]

2.4.1.2 Non-accounting of store items / non-maintenance of property register - Rs 33.730 million

As per rule 15.4 (a) & 15.7 of PFR Vol-1, all material must be examined, counted, weighed or measured as the case may be and recorded in an appropriate stock register. Further, as per rule 15.16 of PFR Vol.1, a physical verification of all store must be made, at least once, every year and result of verification be recorded in the stock register. Further as per Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them.

DDOs of following formations of District Health Authority Bhakkar purchased store items for Rs 33.730 million during 2017-18. Neither these items were accounted for nor entered in the stock register in violation of rule *ibid*.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|------------------------|---------|---------------|
| 1 | THQ Hospital Kallurkot | 63 | 28.444 |
| 2 | THQ Hospital Kallurkot | 57 | 1.458 |
| 3 | DHQ Hospital Bhakkar | 75 | 2.476 |
| 4 | DOH Bhakkar | 116 | 1.352 |
| Total | | | 33.730 |

Audit held that stock and store was not accounted for due to weak internal and administrative controls.

Audit pointed out the irregularity in August, 2018. The management noted observation for future compliance.

The para was discussed in DAC meeting held on 10.10.2018. Department failed to produce record for the maintenance of store and stock. DAC directed the department to update store and stock record and furnish to Audit for verification within 30 days. No compliance of the DAC directives was reported till the finalization of this report.

Audit recommends proper maintenance of record besides fixing of responsibility for lapses and negligence.

2.4.1.3 Expenditure incurred in violation of PPRA rule – Rs 40.024 million

According to Rule 12 (1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

DDOs of the following formations of District Health Authority purchased different store items for Rs 40.024 million during 2017-18. Purchases were made without floating advertisement on PPRA’s website as well as in national newspapers for healthy and economical competition in violation of the rule *ibid*.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|----------------------------|---------|---------------|
| 1 | MS THQ Hospital Darya Khan | 07 | 1.020 |
| 2 | MS THQ Hospital Darya Khan | 10 | 0.453 |
| 3 | MS THQ Hospital Darya Khan | 13 | 1.474 |
| 4 | MS THQ Hospital Darya Khan | 15 | 0.864 |
| 5 | MS THQ Hospital Mankera | 18 | 0.757 |
| 6 | MS THQ Hospital Mankera | 20 | 1.501 |
| 7 | MS THQ Hospital Kallurkot | 63 | 28.444 |
| 8 | DOH Bhakkar | 101 | 0.477 |
| 9 | DOH Bhakkar | 109 | 0.171 |
| 10 | DOH Bhakkar | 113 | 0.765 |
| 11 | DOH Bhakkar | 115 | 2.968 |
| 12 | RHC Jandawala | 117 | 1.130 |
| Total | | | 40.024 |

Audit held that purchases were made without advertising on PPRA’s website to avoid fair and healthy competition.

This resulted in irregular expenditure of Rs 40.024 million.

Audit pointed out the irregularity in August, 2018. The management replied that items were purchased on emergent basis as per requirement of the hospital. The reply was not tenable, being in violation of rules.

The para was discussed in DAC meeting held on 10.10.2018. The department explained that the purchases were made on need basis by

calling quotations. The Committee did not accept the contention of the departments and directed to get the irregularity regularized from the competent forum. No compliance of the Committee's directives was reported till the finalization of this report.

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

2.4.1.4 Irregular expenditure without following chart of classification - Rs 33.220 million

According to Section 11, Sub Section (1 to 6) of the Punjab Local Government Act 2013 and Punjab District Authorities (Budget) Rules 2017, the budget of District Authority shall be prepared on the chart of accounts issued by the Auditor General of Pakistan. The prime interface for budgeting and expenditure shall be the online/real-time SAP-R/3 System and Object element with classification code given in the chart of Accounts.

MS THQ Hospital Kallurkot incurred an expenditure of Rs 33.220 million out of the funds of SDA during 2017-18. Funds were utilized without preparing object wise budget / expenditure as required in the District Authority Budget Rules, 2017.

Audit held that due to weak financial indiscipline, budget / expenditure was made without following chart of classification.

This resulted in irregular expenditure of Rs 33.220 million.

Audit pointed out the irregularity in August, 2018. The management noted observation for future compliance.

The para was discussed in DAC meeting held on 10.10.2018. The department stated that there was no need of preparation of detail head-wise budget as one line budget was granted under SDA Accounts of the formation. The reply was not tenable as it was in violation of all financial discipline which could lead to misappropriation. The Committee directed the department to refer the case to the Finance Department for clarification. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends regularization of expenditure from Finance Department besides fixing of responsibility for lapse and negligence.

[PDP No. 51]

2.4.1.5 Irregular expenditure due to misclassification - Rs 32.819 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account. Further, according to Rule 12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget is allocation is made.

DDOs of the following formations of District Health Authority Bhakkar expended Rs 32.819 million on procurement of different items out of the object head “A0-5270-Others” instead of proper object heads as mentioned in the Chart of Accounts as detailed at **Annexure-J**.

| (Rs in million) | | | |
|-----------------|--------------------------|----------------|---------------|
| Sr. No. | Name of formation | PDP No. | Amount |
| 1 | THQ Hospital Mankera | 17 | 15.859 |
| 2 | THQ Hospital Derya Khan | 08 | 16.960 |
| Total | | | 32.819 |

Audit held that due to weak internal control and financial indiscipline, expenditure of Rs 32.819 million was incurred without following chart of accounts.

This resulted in irregular and mis-classified expenditure.

Audit pointed out the irregularity in August, 2018. The management replied that compliance would be done after scrutiny of the record.

The para was also discussed in DAC meeting held on 10.10.2018. The department stated that as one line budget was granted under SDA accounts and preparation of detail head-wise budget was not required. The reply was not satisfactory as it was in violation of all financial discipline which could lead to misappropriation. The Committee directed the department to refer the case to the Finance Department for clarification.

No compliance of the Committee's directives was reported till the finalization of this report.

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

2.4.1.6 Irregular expenditure on civil works - Rs 11.168 million

According to Para 2.4 & 4.5 of B&R Code, no development work shall be executed without TS estimate and administrative approval and all civil works needs to be recorded in Measurement Book.

DDOs of the following formations of the District Health Authority expended Rs 11.168 million on civil works during 2017-18. The civil works were executed without fulfillment of following procedure.

- i. Tendering process
- ii. Annual plan
- iii. Administrative approval
- iv. TS estimates
- v. Measurement Books
- vi. Deduction of 10% contractor's security

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|----------------|--------------------------|----------------|---------------|
| 1 | THQ Hospital Kallurkot | 55 | 1.644 |
| 2 | DHQ Hospital Bhakkar | 88 | 1.321 |
| 3 | DOH Bhakkar | 114 | 1.397 |
| 4 | THQ Hospital Darya Khan | 14 | 2.347 |
| 5 | THQ Hospital Mankera | 27 | 4.459 |
| TOTAL | | | 11.168 |

Audit held that due to weak internal control and financial indiscipline civil work was carried out without observing legal and code formalities as per PWD specifications.

This resulted in an irregular expenditure of 11.168 million

Audit pointed out the irregularity in August, 2018. The management did not reply.

The para was discussed in DAC meeting held on 10.10.2018. The departments failed to provide required document i.e MB, Technical Sanctioned Estimates etc. Audit contended that in the absence of all essential record, the accuracy of work done and rates paid could not be

verified. The Committee directed the department to probe into the matter and fix responsibility besides regularization from competent forum. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person(s) at fault and production of record stipulated above for audit scrutiny.

2.4.1.7 Irregular expenditure due to consumption of medicines without DTL reports – Rs 10.398 million

According to Government of the Punjab, Health Department letter No.SO(P-I)H/Rc 2001-2002/01 dated 29-09-2001, no drug/medicine shall be accepted and used without obtaining DTL report from the Drug Testing Laboratory.

MS DHQ Hospital Bhakkar received MSD medicine to the tune of Rs 10.398 million from MSD Lahore during 2017-18. The medicine sample was not sent for DTL on receiving of medicine by the management of the hospital and the medicines were consumed without DTL reports.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|----------------|--------------------------|----------------|---------------|
| 1 | DHQ Hospital Bhakkar | 79 | 0.500 |
| 2 | DHQ Hospital Bhakkar | 80 | 9.898 |
| Total | | | 10.398 |

Audit held that due to weak internal controls, the medicine was received and consumed without obtaining DTL Reports.

This resulted in irregular expenditure due to consumption of medicines without DTL reports worth Rs 10.398 million.

Audit pointed out irregularity in August, 2108. The management stated as noted for future compliance.

The para was discussed in DAC meeting held on 10.10.2018. The department argue that the medicine was purchased by Medicine Store Depot, Lahore and DTL testes were carried out there. This department was not concerned for DTL test. The Committee did not accept the view point of the department and directed to probe the matter and submit report

thereof within 30 days. No compliance of the Committee’s directives was reported till the finalization of this report.

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

2.4.1.8 Discharging of pending liabilities without preparation of liability register – Rs 9.931 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he shall enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

DDOs of following formations of District Health Authority discharged the pending liabilities amounting to Rs 9.931 million pertaining to the financial year 2016-17 from the budget grant of FY 2017-2018. Moreover, liability register was not prepared on PFR form 27 in violation of the rule ibid and codal formalities.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|----------------------|---------|--------------|
| 1 | DOH Hospital Bhakkar | 106 | 9.506 |
| 2 | THQ Hospital Mankera | 29 | 0.425 |
| Total | | | 9.931 |

Audit held that due to non compliance of rules payment of pending liabilities were made with mandatory proper record.

This resulted in irregular payment Rs 9.931million.

Audit pointed out the irregularity in August 2018. The management stated as noted for future compliance.

The para was discussed in DAC meeting held on 10.10.2018. The department explained that the liabilities on account of purchase of medicine during previous years were cleared / liquidated with the approval of Secretary Finance, Government of the Punjab. The audit contended that the letter was for clearing of lawful liabilities. The liabilities pointed out in para was not lawful as these were created without approval of the competent authority. The Committee directed to refer the case to the

Finance Department for clarification. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends compliance of the committee directives, besides fixing responsibility under report to audit.

2.4.1.9 Irregular payment to contingent paid staff – Rs 7.981 million

According to Government of the Punjab Finance Department letter No.FD.SO (GOODS) 44-4/2011 dated 23rd July, 2012, hiring of contingent paid staff shall not be allowed except with the prior approval of the austerity committee. Further, as per Wage Rate Act, 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

DDOs of following formations of District Health Authority appointed contingent paid staff without advertisement in the press, observing codal formalities and prior approval of the Finance Department in violation of the above instructions. This resulted in irregular expenditure of Rs 7.891 million as detailed below:

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|----------------|--------------------------|----------------|---------------|
| 1 | THQ Hospital Mankera | 25 | 1.323 |
| 2 | THQ Hospital Kallurkot | 61 | 4.068 |
| 3 | DHQ Hospital Bhakkar | 84 | 2.590 |
| Total:- | | | 7.981 |

Audit held that irregular appointment of daily wages staff was made due to weak administrative and financial control.

This resulted in irregular appointment of contingent paid staff.

Audit pointed out irregularity in August, 2108. The management stated as noted for future compliance.

The para was discussed in DAC meeting held on 10.10.2018. The department stated that the appointment of contingent paid staff was made by the competent authority. Audit contended that appointment was made

in violation of prescribed rules / procedures. The Committee upheld the view point of audit and directed the department to get the irregularity regularized from the competent forum. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends for regularization of the matter besides fixing responsibility against the persons at fault.

2.4.1.10 Irregular and wasteful expenditure out of the funds of health council - Rs 7.680 million

As per notification No. PSPU/Health Council/16-4/2016 dated 28th September 2017 of Primary and secondary healthcare department healthcare council guidelines, the M&R schemes were to be executed after fulfillment of codal formalities by the Health Council.

MS THQ Hospital Kallurkot expended Rs 7.680 million out of the funds of Health Council during 2017-18. Funds were utilized without observing codal formalities like preparation of annual procurement plan, approval of the Health Council Committee, observing PPRA Rules during procurements, stock entries and physical availability of government assets, due to which the expenditure was held irregular.

Audit held that money was drawn without following rules and regulations.

This resulted in wasteful and uneconomical expenditure.

Audit pointed out irregularity in August, 2018. The management noted observation for future compliance.

The para was also discussed in DAC meeting held on 10.10.2018. Department stated that expenditure was made by management and the Chairman of Health Council did not put his signature on health council's resolution but signed on cheques. The Committee directed to probe into the matter besides fixing of responsibility against the person (s) at fault and regularization of expenditure from competent forum. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person(s) at fault. [PDP No.46]

2.4.1.11 Non-crediting of public receipts in local government fund –Rs 4.80 million

According to Section 68 of the Punjab District Authorities (Budget) Rules 2017, read with Rule 7 (h) of Punjab District Authorities Accounts Rules, 2017, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority fund and to record entries under proper receipt head and all cash transactions shall be entered in Receipts Register and Cash book and attested accordingly.

CEO, District Health Authority fixed the target of receipts as Rs 4.80 million for the Financial Year 2017-18, but the receipts were credited into Provincial A/C-I instead of Health Authority A/C-VI.

Audit held that due to weak internal and financial controls the management did not realize and credit the receipt into District Health Authority Accounts.

This resulted in non-credit of receipt under proper account of DHA of Rs 4.80 million.

Audit pointed out the irregularity in August, 2018. The management informed that matter has already been taken up with the Secretary P&SH, Finance Department, National Bank of Pakistan & DAO concerned. The reply is awaited.

The para was also discussed in DAC meeting held on 10.10.2018. The Committee directed the department to transfer the receipt to AC-VI from AC-I. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends that receipt needs to be realized, reconciled and credited to the District Health Authority Fund.

[PDP No. 35]

2.4.1.12 Unauthorized drawl of pay and allowances – Rs 2.370 million

According to rule 2.31 of the PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any

overcharges, frauds and misappropriation and negligence on the part of the DDO.

Accounts record of THQ Hospital Kallurkot for the financial year 2017-18 revealed that the following officers were drawing pay and allowances from THQ hospital Kallurkot without performing their duties as an evident from biometric system report obtained from hospital. The detail is as below:

| Sr. No | Name | Designation | Pay & allowances (Rs) | Month | Total (Rs) |
|--------------|-----------------------|-------------|-----------------------|-------|------------------|
| 1. | Mariam Shakoor | CN | 52,479 | 12 | 629,748 |
| 2. | Dr. M Yasir | MO | 94,133 | 12 | 1,129,596 |
| 3. | Muhammad Zahid Masood | Dispenser | 25,179 | 12 | 302,148 |
| 4. | Ghulam Murtaza | Clerk | 25,743 | 12 | 308,916 |
| Total | | | | | 2,370,408 |

Audit held that due to weak administrative controls and financial indiscipline payment of salary was made without proof of performance of duty.

This resulted in unauthorized payment of pay & allowance worth Rs 2.370 million.

Audit pointed out irregularity in August, 2018. The management noted observation for future compliance.

The para was also discussed in DAC meeting held on 10.10.2018. Department informed that the DAO Bhakkar had been advised for recovery from the pay of employees concerned. The Committee directed for verification of final recovery. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends recovery of the stated amount.

[PDP No. 53]

2.4.1.13 Non-imposition of penalty on acceptance of medicines below shelf life - Rs 2.486 million

According to Government of Punjab Health Department Notification No.S.O (P-I) H/3-64/2008 dated 18th October 2008, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported

medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured / packed drugs up to 80% at the time of supply / delivery subject to 1% penalty charges for the actual short fall.

DDOs of following formations of District Health Authority procured medicines during the Financial Year 2017-18. The shelf life of the medicines supplied was below 90% but deduction of penalty amounting to Rs 2.486 million was not made from the suppliers of medicines in violation of above rule as detailed below:

| (Rs in million) | | | |
|-----------------|-------------------------|---------|--------------|
| Sr. No. | Name of formation | PDP No. | Penalty (Rs) |
| 1 | THQ Hospital Darya Khan | 01 | 0.669 |
| 2 | THQ Hospital Mankera | 22 | 0.529 |
| 3 | THQ Hospital Kallurkot | 58 | 1.242 |
| 4 | DHQ Hospital Bhakkar | 81 | 0.046 |
| Total | | | 2.486 |

Audit held that due to weak administrative / technical controls medicines of below shelf life were accepted without imposition of penalty.

This resulted in non imposition of penalty on acceptance of less shelf life medicines Rs 2.486 million

Audit irregularity was pointed out in August, 2018. The management noted observation for future compliance.

The para was also discussed in DAC meeting held on 10.10.2018. Departments explained as the medicines were purchased by Secretary Health through central rate contract and payments were made there. The Committee advised the department to take up the case with the concerned Secretary through Audit Office for its compliance. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends that matter may be taken up with the Secretary P&SH instantly for recovery and fixing of responsibility against the person(s) at fault.

2.4.1.14 Irregular purchase of medical equipments Rs 1.520 million and overpayment of medicine - Rs 400,000

According to rate contract with M/s Iqbal & Company, 1st floor Alfalah Namzil, opp NFP, St. 26, E-14/4 Islamabad concluded by Medical Superintendent DHQ Hospital Bhakkar vide letter No.11895/Civ/DHQ dated 10-10-2017, the purchases were required to be made from specified supplier.

During scrutiny of record of MS DHQ Hospital, District Bhakkar for the Financial Year 2017-18, it was observed that medical equipments were purchased from different contractors / suppliers other than those approved by MS DHQ Hospital, Bhakkar in violation of the above instructions. Further, purchases were made at higher rates and hence caused an overpayment of Rs 400,000 as detailed at **Annexure-K**.

Audit held that due to weak internal controls purchases were made without following PPRA Rules.

This resulted in irregular expenditure of Rs 1.520 million and overpayment of Rs 400,000.

Audit irregularity was pointed in August, 2018. The management stated as noted for future compliance.

The para was also discussed in DAC meeting held on 10.10.2018. The department replied that the purchases were made on quotation basis, before entering into contract rates. Being less quantity the pharmaceutical company gave less discount. Audit rebutted that the management is responsible for overpayment because it should had been entered in contract rates earlier. The Committee upheld the view point of the audit and directed to probe into the matter within 30 days. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends regularization of expenditure besides actions against the responsible under report to audit.

[PDP No. 90]

2.4.1.15 Unjustified expenditure on POL –Rs 1.397 million

According to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969 “Log book, history sheet and petrol

consumption account register is required to be maintained for each government owned vehicle”. As per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

MS THQ Hospital Kallurkot expended Rs 2.071 million on POL for the generators / ambulances during 2017-18. An expenditure of Rs 1.739 million was incurred during first six months and Rs 0.332 million during the remaining six months of the financial year. The consumption record of POL neither found in record nor produced to audit. The expenditure on POL amounting to Rs 1.739 million was on higher side as compare to the last six months of Rs 0.332 of the year. This resulted in unjustified payment of Rs 1.397 million as detailed below:

| Cheque No. | Cheque Date | Name of Vendor | Expenditure | Object Code | Amount (Rs) |
|---|-------------|-----------------------------|-------------|-------------|------------------|
| 791718 | 12/9/2017 | Sajjad Petroliam Kallur kot | POL | A03807 | 630,031 |
| 791758 | 30-12-2017 | Sajjad Petroliam Kallur kot | POL | A03807 | 609,210 |
| 791790 | 29-03-2018 | Sajjad Petroliam Kallur kot | POL | A03807 | 500,000 |
| Expenditure on POL from July 17 to Dec 17 | | | | | 1,739,241 |
| Expenditure on POL from January 18 to June 18 | | | | | 332,030 |
| Total:- | | | | | 2,071,271 |
| Misappropriation of POL (Rs 1,739,241-332,030) | | | | | 1,397,211 |

Audit held that due to weak administrative controls and financial indiscipline pilferage of POL was made.

This resulted in irregular expenditure of Rs 1.397 million.

Audit pointed out irregularity in August, 2018. The management noted observation for future compliance.

The para was discussed in DAC meeting held on 10.10.2018. Department replied that the pending bills of POL were passed during 1st six months. The log books are ready for verification but could not produce copies of log books. The Committee directed the department to produce log books within 30 days. No compliance of the Committee’s directives was reported till the finalization of this report.

Audit recommends production of record besides fixing of responsibility for negligence. [PDP No. 66]

2.4.2 Internal Control Weaknesses

2.4.2.1 Non-recovery of inadmissible allowances – Rs 9.882 million

As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014. Moreover, Conveyance Allowance is also not admissible during earned leave. According to Government of Punjab Health Department Letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16th March 2007, The PHSRP allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No. DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, “Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension”.“ on regularization they shall not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package, being drawn by them during the contract period, 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.

DDOs of following formations of District Health Authority made unauthorized payment of Rs 9.882 million on account of inadmissible allowances in violation of the rule *ibid*.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|---------|-------------------|---------|--------|
| 1. | DHQ Hospital | 67 | 0.653 |
| 2. | DHQ Hospital | 68 | 0.119 |
| 3. | DHQ Hospital | 78 | 0.497 |
| 4. | DOH Bhakkar | 93 | 2.357 |
| 5. | DOH Bhakkar | 94 | 1.556 |
| 6. | DOH Bhakkar | 95 | 0.213 |
| 7. | DOH Bhakkar | 96 | 0.959 |
| 8. | DOH Bhakkar | 103 | 1.156 |
| 9. | DOH Bhakkar | 104 | 0.133 |

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|-------------------------|---------|--------------|
| 10. | DOH Bhakkar | 105 | 0.070 |
| 11. | DOH Bhakkar | 111 | 0.144 |
| 12. | DOH Bhakkar | 100 | 0.111 |
| 13. | THQ Hospital Darya Khan | 04 | 0.128 |
| 14. | THQ Hospital Darya Khan | 01 | 0.066 |
| 15. | THQ Hospital Mankera | 23 | 0.097 |
| 16. | THQ Hospital Mankera | 24 | 0.366 |
| 17. | THQ Hospital Darya Khan | 03 | 0.148 |
| 18. | THQ Hospital Darya Khan | 16 | 0.048 |
| 19. | THQ Hospital Mankera | 26 | 0.222 |
| 20. | THQ Hospital Kallurkot | 54 | 0.100 |
| 21. | RHC Jandawala | 120 | 0.446 |
| 22. | RHC Jandawala | 121 | 0.033 |
| 23. | RHC Jandawala | 122 | 0.260 |
| Total | | | 9.882 |

Audit held that due to weak internal controls inadmissible allowances were authorized.

This resulted in payment of inadmissible allowances Rs 9.882 million

Audit pointed out the overpayment in August, 2018. The management replied that recovery will be made from the concerned and shown to the audit.

The para was discussed in DAC meeting held on 10.10.2018. The departments informed that the DAO Bhakkar had been advised for recovery from the pay of employees concerned. The Committee pended the para till verification of final recovery. No compliance of the Committee's directives was reported till the finalization of this report.

Audit recommends recovery of the stated amount.

2.4.2.2 Non-deduction of income tax and GST – Rs 4.665 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 7.5% respectively on accounts of supplies and services rendered. Further, according to Central Board of Revenue Standing Instructions read with notification SRO 660

(1)/2007 dated. 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly register under Sales Tax Act, 1990, The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury. In case of non availability of a registered firm, the purchases may be made from unregistered firm. The GST @19% should be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department.

DDOs of following formations of District Health Authority made payments to suppliers for the purchase of different items but deduction on account of Income Tax and GST was not made from the payment. This resulted in a loss of Rs 4.665 to the government as detailed below:

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|------------------------|---------|--------------|
| 1 | DOH Bhakkar | 99 | 0.036 |
| 2 | DOH Bhakkar | 107 | 0.357 |
| 3 | DOH Bhakkar | 108 | 0.037 |
| 4 | DHQ Hospital Bhakkar | 92 | 0.324 |
| 5 | DHQ Hospital Bhakkar | 70 | 0.072 |
| 6 | THQ Hospital Kallurkot | 56 | 0.114 |
| 7 | THQ Hospital Kallurkot | 59 | 3.675 |
| 8 | RHC Jandawala | 118 | 0.050 |
| Total | | | 4.665 |

Audit held that due to weak internal controls and weak financial discipline IT and GST were not deducted at source.

This resulted in loss of Rs 4.665 million to public exchequer.

Audit pointed out the irregularity in August, 2108. The management stated as noted for future compliance.

The para was also discussed in DAC meeting held on 10.10.2018. The Committee upheld the view point of audit and directed to recover the objected amounts. No compliance of the Committee's directives was reported till the finalization of this report.

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

CHAPTER 3

DISTRICT HEALTH AUTHORITY, CHAKWAL

3.1 Introduction of the Authority

District Health Authority, Chakwal was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Chakwal is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

Prior to promulgation of the Act, District Health Department was headed by the Executive District Officer (Health) who is Departmental Accounting Officer of group of offices of District Health Department and District Coordination Officer was the Principal Accounting Officer under PLGO, 2001.

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

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

DHA Chakwal manages following primary and secondary health care facilities and institutes:

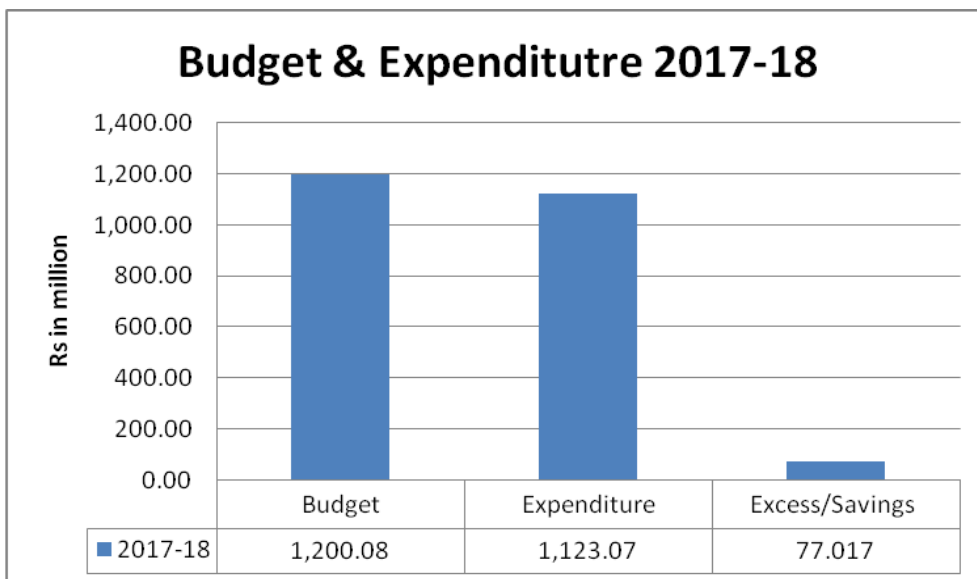
| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Chief Executive Officer DHA | 1 |
| District Health Officers | 1 |
| District Head Quarter Hospitals | 1 |
| Tehsil Head Quarter Hospitals | 3 |
| District Health Development Centre | 1 |
| Rural Health Centre | 10 |
| Basic Health Units | 54 |
| Government Rural Dispensary | 8 |

3.2 Comments on Budget and Accounts

Total budget of District Health Authority Chakwal for the Financial Year 2017-18 was Rs 1,200.08 million, against which only Rs 1,123.07 million was spent. Overall savings of Rs 77.017 million during the Financial Years 2017-18 which was 6.42% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|---------|-------------|---------|-----------|
| 2017-18 | 1200.08 | 1123.07 | 77.017 | 6.42 |



3.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was submitted to the Governor of the Punjab.

| S.No. | Audit Year | No. of Paras | Status of PAC Meeting |
|--------------|-------------------|---------------------|------------------------------|
| 1 | 2017-18 | 27 | Not Convened |

3.4 AUDIT PARAS

3.4.1 Irregularity & Non-Compliance of Rules

3.4.1.1 Supply of medicines less than demand—Rs 146.780 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated that “Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase”

Primary & Secondary Healthcare Department, Lahore withheld 75% budget of Health Centers working under the control of District Health Authority, Chakwal on account of bulk purchase of medicine vide above referred letter. Comparison of quantity demanded by the health centers and the quantity supplied revealed that less quantity was supplied amounting to Rs 146.780 million as given below:-

(Rs.in million)

| S. No. | Name of the office | Amount of less supplied medicine | AIR No. |
|--------|------------------------------------|----------------------------------|---------|
| 1 | Government City Hospital, Talagang | 84.283 | 16 |
| 2 | DHQ Hospital, Chakwal | 26.327 | 15 |
| 3 | DHQ Hospital, Chakwal | 25.554 | 16 |
| 4 | THQ Hospital, Choa Saiden Shah | 9.782 | 02 |
| 5 | Trauma Center, Kallar Kahar | 0.834 | 14 |
| | Total | 146.780 | |

Audit is of the view that due to weak internal controls and mis-management, supply of medicine was made less than the quantity demanded. Due to which general public suffered on account of lack of proper and timely benefit of medicine.

The matter was reported to PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Departments replied that Primary & Secondary Health Department has made less supply than the demand of the health centers. DAC directed to take up the matter at appropriate level for fixing responsibility and regularization of expenditure. No compliance was reported till the finalization of report.

Audit recommends that the inquiry into the matter be completed at the earliest.

3.4.1.2 Non-preparation of object wise budget – Rs 88.701 million

According to para 2.2(a) of The Controller General of Accounts Islamabad letter No.AC-II/6-23/99/Vol-XIV/160 dated July 14, 2007, “the drawing authorities shall be responsible for preparation and submission of detail object wise budget estimates to the Finance Department for budgeting process”.

Management of following formations were allocated a sum of Rs 88.701 million under head A05270-others in SDA by the Finance Department Government of the Punjab but the offices given below neither prepared head wise budget nor submitted to the Finance Department amounting to Rs 88.701 million as given below:-

| (Rs in million) | | | | |
|-----------------|-------------|-------------------------|---------------|---------|
| Financial Year | Received in | Head of Account | Budget | AIR No. |
| 2017-18 | SDA | THQ Hospital Talagang | 5.200 | 14 |
| 2017-18 | SDA | City Hospital, Talagang | 7.637 | 06 |
| 2017-18 | SDA | DHQ Hospital, Chakwal | 75.864 | 11 |
| | | | 88.701 | |

Audit is of the view that due to weak internal controls and financial mis-management, object wise budget was not prepared, resulting in violation of rules.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that original grant was given in A05270 and account office did not feed budget in different classified heads. DAC directed to refer the case to CEO Health Chakwal office for inquiry and fixing responsibility against the persons at fault. No compliance was made till the finalization of the report.

Audit recommends that the inquiry into the matter be completed at the earliest.

3.4.1.3 Irregular expenditure due to misclassification– Rs 82.606 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of

Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

Management of following formations working under the control of District Health Authority, Chakwal incurred expenditure from the SDA / Account-VI amounting to Rs 82.606 million but whole expenditure was charged to Head A05270-Others /A01270-Others respectively instead of actual heads of accounts giving the actual nomenclature of the account as given below:-

| Sr.No. | Name of office | Amount(Rs) | AIR Para No |
|--------|-------------------------------|-------------------|-------------|
| 1 | THQ Hospital, Talagang | 5,190,000 | 04 |
| 2 | SMO, RHC Balkasar | 1,219,000 | 03 |
| 3 | DHQ Hospital, Chakwal | 75,863,000 | 10 |
| 4 | THQ Hospital Choa Saiden Shah | 333,970 | 10 |
| | | 82,605,970 | |

Audit holds that due to weak internal controls, expenditure was not classified under actual heads. This resulted in violation of rules and improper maintenance of accounts.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that due to receipt of one-line budget and booking of single head of A5270 by the DAO, the expenditure could not be classified. The reply was not tenable since directions to classify the budget and expenditure had been issued by the P&SH Department and as required by the criteria above. DAC directed the administrative department to fix responsibility against persons at fault besides regularization from competent authority. No compliance was made till the finalization of the report.

Audit recommends that the expenditure be regularized besides fixing responsibility against the person(s) at fault.

3.4.1.4 Non-transparent purchases out of Health Council /SDA funds due to splitting and non-calling tender - Rs 62.716 million

According to Rule 9 read with Rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the

manner and format specified by regulation by the PPRA's from time to time.

Management of following formations working under District Health Authority, Chakwal incurred expenditure amounting to Rs 62.716 million out of SDA/ Health Council funds on purchase of medicine, machinery, repairs, medical supplies etc. during Financial Year 2017-18 without adopting tender process in violation of PPRA as given below:-

| Sr. No. | Name of Hospital | Source of Funds | Amount (Rs) | AIR No. |
|----------------|--------------------------------|------------------------|--------------------|----------------|
| 1 | City Hospital, Talagang | SDA | 3,477,210 | 02 |
| 2 | City Hospital, Talagang | Health Council | 2,291,094 | 04 |
| 3 | RHC Hospital, Balkasar | Health Council | 503,800 | 06 |
| 4 | DHQ Hospital, Chakwal | SDA | 26,198,469 | 08 |
| 5 | DHQ Hospital, Chakwal | Health Council | 1,759,113 | 26 |
| 6 | Trauma Center, Kallar Kahar | SDA | 19,253,389 | 05 |
| 7 | THQ Hospital, Choa Saiden Shah | SDA | 1,001,847 | 12 |
| 8 | THQ Hospital, Choa Saiden Shah | Health Council | 2770222 | 16 |
| 9 | DHQ Hospital, Chakwal | Health Council | 873,224 | 25 |
| 10 | DHQ Hospital, Chakwal | Health Council | 299,200 | 27 |
| 11 | Trauma Center, Kallar Kahar | SDA | 4,289,182 | 02 |
| | | | 62,716,750 | |

Audit is of the view that due to weak internal controls, purchases were split-up and transparent tendering procedure was not followed. This resulted in not only violation of rules but also made un-economical purchase process.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that purchases were made on need basis. The reply was not tenable since tender process must be adopted to ensure transparency. DAC directed the administrative department to probe into the matter for fixing responsibility against persons at fault and regularization from competent authority. No compliance was made till the finalization of the report.

Audit recommends that the inquiry into the matter be completed at the earliest.

3.4.1.5 Irregular withholding budget of bulk purchase of medicines – Rs 48.813 million

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

Audit of various formations of District Health Authority Chakwal for the year 2017-18 revealed that , bulk purchase of medicine amounting to Rs 48.813 million was carried out by the Government of Punjab Primary & Secondary Healthcare Department Lahore against 75% withheld budget of the formations as detailed below. Neither annual planning for the procurement of the medicines was made by the procuring agencies nor the procedure of rate contract in the light of PPRA was adopted as detailed below:-

| Sr. No. | Name of Hospital | Amount of budget withheld | AIR No. |
|---------|-------------------------------|---------------------------|---------|
| 1 | THQ Hospital Talagang | 9,787,000 | 02 |
| 2 | City Hospital, Talagang | 18,216,000 | 01 |
| 3 | DHQ Hospital, Chakwal | 10,043,000 | 14 |
| 4 | THQ Hospital, Choa Saidu Shah | 10,767,000 | 01 |
| | | 48,813,000 | |

Audit is of the view that due to weak internal controls, department did not make the procurement as required under PPRA resulting in violation of government rules and on-transparent expenditure.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that budget was retained by the Primary & Secondary Health Department Punjab. DAC directed to refer the matter to Finance Department for regularization. No compliance was made till the finalization of the report.

Audit recommends that the expenditure be regularized from competent authority.

3.4.1.6 Un-authorized expenditure in excess of budget allocation- Rs 43.445 million

According to Rule 55C (ii) of the Punjab District Authorities Budget Rules 2017, DDO should ensure to expend the allocation in conformity with the Schedule of Authorized Expenditure. According to rule 8 (d) of Punjab District Authorities (Budget) Rules 2017, DDO is responsible to prepare and furnish Excess & Surrender Statement after completion of eight months of the financial year.

Management of following formations working under the DHA, Chakwal incurred expenditure amounting to Rs 43.445 million in excess of allocated budget which resulted in un-authorized expenditure as given below:-

(Rs in million)

| Head of Account | Budget | Expenditure | Excess | AIR No. |
|----------------------------------|----------------|----------------|---------------|---------|
| SMO RHC Balkasar | 16.407 | 20.461 | 4.053 | 08 |
| Chief Executive Officer (Health) | 10.369 | 12.680 | 2.311 | 14 |
| DHQ Hospital, Chakwal | 179.375 | 212.422 | 33.047 | 05 |
| THQ Hospital, Choa Saiden Shah | 45.586 | 48.434 | 2.848 | 27 |
| General Nursing School, Chakwal | 2.832 | 4.018 | 1.186 | 03 |
| | 254.569 | 298.015 | 43.445 | |

Audit is of the view that due to weak internal controls and financial mismanagement, expenditure was incurred over and above the approved budget. This resulted in violation of rules.

The matter was reported to the PAO in September, 2018. DAC meeting was convened on 05.11.2018 directed to regularize the expenditure from competent authority. Compliance was not made till the finalization of the report. No compliance was made till the finalization of the report.

Audit recommends that compliance of DAC directive be made at the earliest.

3.4.1.7 Excess supply of medicine than demand – Rs 39.474 million

According to rule 15.18 of PFR Vol-I, balances of stores must not be held in excess of the requirements of a reasonable period, or in excess of any prescribed limit.

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 withheld 75% budget for bulk purchase of medicine for supply of medicine to Hospitals under District Health Authority. It was noticed that medicines valuing to Rs 39.474 million was received without any demand by the health authorities as given below:-

(Amount in Rs)

| Sr. No. | Name of Hospital | Amount of extra supply of medicine |
|----------------|--------------------------------|---|
| 1 | THQ Hospital, Talagang | 5,820,008 |
| 2 | City Hospital, Talagang | 4,529,938 |
| 3 | DHQ Hospital, Chakwal | 21,533,909 |
| 4 | THQ Hospital, Choa Saiden Shah | 7,590,579 |
| | Total | 39,474,434 |

Audit is of the view that due to weak internal controls and negligence of Primary and Secondary Health care department, extra quantity of medicines were provided.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that the matter pertains to higher office. DAC directed to refer the case to administrative department for probe into the matter for fixing responsibility against the concerned. No compliance was made till the finalization of the report.

Audit recommends that the expenditure be regularized from competent authority besides fixing responsibility against persons at fault.

3.4.1.8 Savings due to un realistic preparation budget estimates – Rs 37.288 million

According to rule 8 (d) of Punjab District Authorities (Budget) Rules 2017, DDO is responsible to prepare and furnish Excess & Surrender Statement after completion of eight months of the financial year.

Principal, School of Nursing, Chakwal did not prepare realistic budget estimates during the period 2016-18, which resulted in un justified savings of Rs 14,895,327 as detailed below:-

| Financial Year | Head of Account | Budget (Rs) | Expenditure (Rs) | Savings (Rs) |
|----------------|------------------------------|-------------------|---------------------|---------------------|
| 2016-17 | AO 1101-Pay of officer | 1,428,500 | 502,480 | (926,020) |
| 2016-17 | AO 1151-Pay of establishment | 2,701,600 | 801,720 | (1,899,880) |
| 2016-17 | AO1203-CA | 472,500 | 161,254 | (311,246) |
| 2016-17 | AO1210-Risk Allow. | 210,000 | 69,000 | (141,000) |
| 2016-17 | AO3202-Telephone | 113,000 | 4,140 | (108,860) |
| 2016-17 | AO3301-Gas | 275,000 | 52,467 | (222,533) |
| 2016-17 | AO3303-Electricity | 397,000 | 120,842 | (276,158) |
| 2016-17 | AO3807-POL | 250,000 | 82,661 | (167,339) |
| 2016-17 | AO3959-Stipend | 14,354,500 | 5,984,660 | (8,369,840) |
| 2017-18 | AO3959-Stipend | 19,350,000 | 17,055,036 | (2,294,964) |
| 2017-18 | AO3303-Electricity | 612,500 | 435,013 | (177,487) |
| | | 40,164,600 | 25,269,273.0 | (14,895,327) |

Chief Executive Officer (Health), Chakwal neither utilized Rs 1.995 million against the object appropriation nor surrendered them in time in violation of the criteria.

| | Cost Centre | Financial Year | Non-Salary (Rs) |
|-------------|-------------|----------------|------------------|
| Budget | CY9001 | 2017-18 | 6,050,000 |
| Expenditure | CY9001 | 2017-18 | 4,054,837 |
| | | Total | 1,995,163 |

MS Trauma Center, Kallar Kahar did not surrender anticipating saving of Rs 10.306 million nor utilized the health council funds of Rs 10.093 million during Financial Year 2017-18 in violation of above as detailed below:-

| Cost Centre | Period | Budget (Rs) | Exp. (Rs) | Savings (Rs) |
|----------------|---------|-------------|--------------|--------------------|
| CY 9017 | 2017-18 | 45,371,088 | 35,065,223 | -10,305,865 |
| Health Council | 2017-18 | 15,598,580 | 5,505,975 | -10,092,605 |
| | | | Total | -20,398,470 |

Audit is of the view that due to weak financial and internal controls, savings were not surrendered in time resulting in blockage of government resources and its non-availability to allocate funds to other useful projects.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that due to establishment of new setup and non-clearance of cheques by the accounts office, savings were made. Reply was not tenable as the department should have planned the expenditures well in time or surrendered the same. DAC directed for fixing responsibility and regularization of expenditure. No compliance was made till the finalization of the report.

Audit requires appropriate action against the person (s) at fault under intimation to Audit.

[AIR Para No 2, 15, 06]

3.4.1.9 Irregular and un-authentic payment of Stipends – Rs 32.207 million

According to Para 2.3.2.8 of Accounting Policies and Procedure Manual, the accounting system shall include control to minimize the risk of fraud and corruption. This objective shall be addressed through issue of payments through direct bank transfers and cheques. Rule 2.22 (1) of PFR Volume-I, every voucher should be supported by acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward.

Principal, School of Nursing, Chakwal incurred expenditure of Rs 32,207,714 on account of Stipend to the nursing students during the period 2016-18 as detailed below:-

| Financial Year | Amount (Rs) |
|-----------------------|--------------------|
| 2017-18 | 17,055,036 |
| 2016-17 | 15,152,678 |
| Total | 32,207,714 |

The expenditure was irregular and un-authentic due to the following:

1. The amount was not transferred to the actual beneficiaries through bank transfers rather the same had been deposited in the DDO Account and in many cases drawn in cash as given below.

| Date | Particulars | Amount (Rs) |
|-------------|--------------------|--------------------|
| 23-02-17 | Cash Withdrawn | 15,892 |
| 23-02-17 | Cash Withdrawn | 15,892 |
| 23-02-17 | Cash Withdrawn | 15,892 |
| 23-02-17 | Cash Withdrawn | 15,892 |

| | | |
|----------|----------------|--------|
| 23-02-17 | Cash Withdrawn | 15,892 |
| 23-02-17 | Cash Withdrawn | 15,892 |
| 23-02-17 | Cash Withdrawn | 15,892 |
| 24-02-17 | Cash Withdrawn | 15,892 |
| 27-02-17 | Cash Withdrawn | 15,892 |
| 27-02-17 | Cash Withdrawn | 15,892 |
| 31-03-17 | Cash Withdrawn | 15,892 |
| 15-03-17 | Cash Withdrawn | 16,980 |
| 20-03-17 | Cash Withdrawn | 16,980 |
| 03-04-17 | Cash Withdrawn | 16,980 |
| 03-04-17 | Cash Withdrawn | 16,980 |
| 05-04-17 | Cash Withdrawn | 16,980 |
| 06-04-17 | Cash Withdrawn | 16,980 |
| 12-04-17 | Cash Withdrawn | 16,980 |
| 12-04-17 | Cash Withdrawn | 16,980 |

2. Acknowledgement of the students regarding receipt of the amount of stipend was not on record.
3. Moreover, results of previous semester showing the failed students were not annexed with the voucher to ensure that only passing students being eligible had received the stipend.

Audit is of the view that due to weak financial and internal controls, payments of stipends were made in cash and without acknowledgements resulting in un-authentic expenditure.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that at the time of admission mostly students are under 18, so their bank account can't be opened, due to this reason they issue cheques for payments of stipend. Reply was not tenable since no evidence in this regard was provided. DAC directed the CEO (District Health Authority) Chakwal to probe into the matter for fixing responsibility and regularization of expenditure. No compliance was made till the finalization of the report.

Audit recommends that the expenditure be regularized from competent authority besides fixing responsibility against persons at fault.

[AIR Para No 7]

3.4.1.10 Irregular provision of block allocation of funds - Rs 28.352 millions

According to notification by the LG&RD Department vide No. SOV(LG)5-12/2003 dated 05.06.2003, “No lump sum provision shall be made in the budget the details of which cannot be explained”

Scrutiny of Budget of Trauma Centre/ THQ Hospital Kaller Kahar revealed that an allocation of Rs 28,352,000 pertaining to Financial Year 2017-18 was earmarked for Special Drawings Account but head wise details of each component were not reflected in the budget nor provided separately. This clearly showed that the block allocation amounting to Rs 28.352 million was made in violation of the rule *ibid*.

Audit is of the view that due to weak internal controls and financial mismanagement, classified budget was not provided under classified heads.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that the matter pertains to higher office. DAC directed the CEO Health Office to take up the matter at appropriate level for fixing responsibility and regularization of expenditure. No compliance was made till the finalization of the report.

Audit recommends that the inquiry into the matter be completed at the earliest.

[AIR Para No 8]

3.4.1.11 Irregular expenditure out of health council – Rs 28.248 million

According to para 1.2 of Health Council Guideline, Health Councils are constituted (to incur and approve the expenditures) comprising of i. AC, ii. MPA concerned iii. MS THQ Hospital concerned iv. Dy DHO concerned v. Representative of Secretary Primary & Secondary Health care Department vi. Dy DO (Buildings) concerned vii. TMO concerned viii. Medical SWO concerned ix. 2 Businessmen nominated by the AC concerned.

Audit of the accunts of Health Councils of various formations under DHA Chakwal revealed that expenditure of Rs 28.248 million was incurred from Health Councils Accounts, without having approvals from concerned Health Councils. This resulted in irregular expenditure amounting to Rs 28.248 million as detailed below:-

| Formation | Period | Cost Centre | Exp in Rs |
|--|---------------|--------------------|-------------------|
| THQ Hospital Talagang | 2016-18 | Health Council | 14,118,500 |
| THQ Hospital Choa Saiden Shah | 2017-18 | Health Council | 8,623,831 |
| Trauma Centre/ THQ Hospital Kaller Kahar | 2017-18 | Health Council | 5,506,000 |
| | | Total | 28,248,331 |

Audit is of the view that due to weak internal controls and financial mismanagement, codal formalities were not completed resulting in irregular expenditure.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018 . Department in his reply claimed to have incurred the expenditure as per rules but no justification against the raised observations were provided. DAC directed CEO (Health Authority) for inquiry and fixing responsibility. No compliance was made till the finalization of the report.

Audit recommends that compliance of DAC directive be made at the earliest.

[AIR Paras No 4,14 &20]

3.4.1.12 Irregular appointment staff from health council and payment of salaries - Rs 17.394 million

According to notification No.RO(Tech) FD 2-2/2001 dated. 1st September 2005 read with Government of the Punjab Finance Division Notification letter No.7(1) Exp-IV/2014 dated 9th September, 2014 for austerity measure for economy through advertisement in press. According to para VI of Government of the Punjab Finance Departments austerity letter No.FD.SO(Goods)44-4/2011 ‘No contingent paid staff will be appointed without prior approval of finance Department’. Further as per section 4 of Health Council Guideline, the secretary of Health Council should prepare project for Repair and maintenance and procurement of machinery and equipment. Moreover, appointments of daily labour/work charge employees shall be made in accordance with following procedure laid down in the preface of schedule of wages rates 2005.

Management of following formations working under the control of District Health Authority, Chakwal had incurred expenditure of Rs 20.793 million on recruitment of staff on daily wages basis on the directions Primary & Secondary Health Care Department Lahore from Health Council Budget. Neither appointment procedure was carried out through advertisement in newspapers to call applications nor the approval from Finance Department was received. Moreover, without bio-metric

attendance, payments made were not justified. Lastly, provision for hiring of contingent paid staff was not shown to be made under the Health Council guidelines.

(Amount in Rs)

| Sr. No. | Name of Hospital | Amount | AIR Para No. |
|---------|-------------------------------|-------------------|--------------|
| 1 | THQ Hospital Talagang | 309,000 | 08 |
| 2 | City Hospital, Talagang | 4,681,000 | 03 |
| 3 | DHQ Hospital, Chakwal | 8,257,689 | 23 |
| 4 | THQ Hospital, Choa Saidu Shah | 1,507,106 | 06 |
| 5 | Trauma Center, Kallar Kahar | 2,640,000 | 07 |
| | Total | 17,394,795 | |

Audit is of the view that due to internal control failure and financial mismanagement, the appointment of contingent paid staff was against the rules.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that staff was recruited due to shortage in the public interest. The reply was not tenable since codal formalities were not completed before recruitment of contingent paid staff. DAC directed that the matter be probed for fixing responsibility and regularization of expenditure. No compliance was made till the finalization of the report.

Audit recommends that the expenditure be regularized from competent authority.

3.4.1.13 Un-justified expenditure on pay & allowances – Rs 15.272 million

According to rule 6(k) of Punjab District Authorities Budget Rules 2017, Budget & Accounts Officer shall maintain the Schedule of Establishment in respect of District Authority, Institutions & Offices.

Principal, School of Nursing, Chakwal did not provide sanctioned strength / approved strength certified by the Finance Department i.e. Schedule of establishment. This resulted in, the establishment expenditure amounting to Rs 15,272,065 incurred by the school stands irregular since it lacks authenticity and legitimacy. Moreover, approved budget allocation was also not provided to audit.

| Financial Year & cost Center | Salary Expenditure (Rs) |
|---|--------------------------------|
| 2016-17 (CH 6577) | 4,252,104 |
| 2016-17 (CY 9020) | 2,221,582 |
| 2017-18 (CY 9020) | 8,798,379 |
| | 15,272,065 |

Audit is of the view that due to weak financial and internal controls, schedule of establishment approved by Budget & Accounts Officer was not maintained resulting in irregular and un-justified payment on account of pay & allowances.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department failed to provide the schedule of establishment notified by the DHA. DAC directed that expenditure be regularized besides notifying the schedule of establishment from competent authority. No compliance was shown till the finalization of the report.

Audit recommends that compliance of the DAC directive be made at the earliest.

[AIR Para No 1]

3.4.1.14 Un-justified expenditure on pay & allowances– Rs 1.092 million

According to rule 42(1) & 4(3)(v) of PDG & TMA (Budget) Rules 2003, the head of office is responsible for ensuring that the funds are utilized on the activities for which money are provided.

Principal School of Nursing Chakwal incurred expenditure of Rs 1,092,506 from Account-IV Cost Center CH 6577 inspite of the fact that new District Health Authorities had been established and budget for the same had been released under the new setup. This resulted in un authorized expenditure as detailed below:

| S. No. | Month-Year | Expenditure (Rs) |
|---------------|-------------------|-------------------------|
| 1 | January 2017 | 545,990 |
| 2 | February 2017 | 546,516 |
| | Total | 1,092,506 |

Audit is of the view that due to poor financial management, payments were made under wrong cost center resulting in irregular expenditure.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that wrong heads were mistakenly charged to wrong Cost Center. DAC directed the CEO Health for fixing responsibility and regularization of expenditure. No compliance was made till the finalization of the report.

Audit requires that responsibility be fixed for the lapse and expenditure incurred be regularized.

[AIR Para No 06]

3.4.1.15 Unlawful handing taking over of the Government properties worth billions of Rupees

Under Rule 15.16 of the PFR Vol-II, a physical verification of all stores must be made at least once in every year under rules prescribed by the head of the department, and subject to the condition that the verification is not entrusted to a person who is custodian or who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified. A certification of verification of stores with its results should be recorded whenever such verification is carried out.

As per Clause A(1) of the Agreement between PRSP and Distt Government dated 17.10.2003, the DGCL shall transfer the control, use and management of personnel, buildings, furniture, supplies and the equipment of/at the said BHUs to the PRSP which shall not be later than 30 days after the conclusion of this Agreement. An inventory and a list of the said buildings, equipment, supplies, furniture and staff there at shall be prepared by DGCL and these properties/ assets/ personnel shall be taken over by the authorized representatives of the PRSP. The buildings, equipment and furniture so transferred shall be received back by the DGCL from PRSP through is authorized representative upon the expiry of the above referred management arrangement.

District Government Chakwal handed over 65 BHUs to PRSP along with personnel, buildings, furniture, supplies and the equipment during 2003-04. The contract was executed till 30.06.2017. Neither, any inventory and a list of the said buildings, equipment, supplies and furniture prepared by District Government Chakwal during handing over on 17.12.2003 nor any receiving had taken place on termination of

contract on 30.06.2017. Further, new contract with Punjab Health Facilities Management Company was executed from 01.07.2018 but again no list of inventory was found on record for properties handed over to PHFMC.

Audit is of the view that due to weak internal controls, stocks and machinery was not handed over and taken over in recorded form resulting in doubtful condition of government assets.

The matter was reported to the PAO in September, 2018 and meeting was convened on 05.11.2018. DAC directed the CEO (Health) to provide the list of inventories (Building, equipment, supplies & furniture) prepared at the time of handing over to PRSP & PHFMC for re-verification, but no compliance was made till the finalization of the report.

Audit recommends fixing responsibility of the person(s) at fault and taking action against the concerned.

[AIR Para No 03]

3.4.1.16 Loss due to non-transfer of unspent balance

As per Clause-A3 of the Agreement between PRSP and Distt Government dated 17.10.2003, “the Distt Govt shall also transfer to the PRSP the budgetary provision relating, inter alia, to all unfilled posts, medicines, maintenance and repair of buildings and equipment, utilities, stores and office supplies:

Scrutiny of the accounts of CEO DHA Chakwal revealed that during 2003-2017, huge funds were transferred to PRSP out of which neither the unspent balance was returned to District Health Authority, Chakwal nor PRSP authorities submitted accounts statement regarding utilization of funds. Further, record of transactions was not found maintained.

| Period | Rs in million |
|---------------|----------------------|
| 2003-04 | Not Produced |
| 2004-05 | Not Produced |
| 2005-06 | 35,574,013 |
| 2006-07 | Not Produced |
| 2008-09 | Not Produced |
| 2009-10 | Not Produced |
| 2010-11 | Not Produced |
| 2011-12 | Not Produced |
| 2012-13 | Not Produced |

| Period | Rs in million |
|--------------------------|----------------------|
| 2013-14 | 65,000,000 |
| 2014-15 | 74,850,000 |
| 2015-16 | 100,864,700 |
| 01.07.2016 -31.12.2016 | 105,000,000 |
| 01.01.2017 to 30.06.2017 | 80,976,770 |

Audit is of the view that due to poor financial management, the unspent balance was not returned irregularly.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that the matter is brought in the notice of DM PHFMC Chakwal for compliance. Account statements has been collected and shall produced to the audit in next meeting. DAC directed to pursue into the matter for return of unspent balance and provision of year wise detail of unspent balance with PRSP/ PHFMC at the earliest. No compliance was made till the finalization of the report.

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

[AIR Para No 13]

3.4.2 Performance

3.4.2.1 Non-functioning of trauma center depriving the facility to general public –Rs 260.373 million

According to rule 55C (iv) of the Punjab District Authorities Budget Rules 2017 under Part-III (Expenditure Management), DDO should utilize the resources effectively.

Government of the Punjab had established the State-of-the-Art Trauma Centre Kaller Kahar with the cost of Rs 26.373 million during Financial Year 2014-15. It was noticed by the audit that despite of 3rd Financial Year of working, Trauma Centre was yet to start fully functioning. Neither, vacant posts were filled nor facilities of Blood Bank & Ambulance were available in Trauma Centre as detailed below:-

| Sr.No | Name of Post | Sanctioned | Vacant |
|-------|--------------------|------------|-----------|
| 1 | General Surgeon | 2 | 2 |
| 2 | Orthopedic Surgeon | 1 | 1 |
| 3 | Anesthetist | 2 | 1 |
| 4 | Gynecologist | 3 | 3 |
| 5 | Physician | 1 | 1 |
| 6 | Pediatrician | 3 | 3 |
| 7 | Ophthalmologist | 1 | 1 |
| 8 | ENT Specialist | 1 | 1 |
| 9 | Dermatologist | 1 | 1 |
| 10 | Pathologist | 1 | 1 |
| 11 | Radiologist | 1 | 1 |
| 12 | Pulmonologist | 1 | 1 |
| | Total | 18 | 17 |

Due to lack of facilities, administration of Trauma Centre Kaller Kahar failed to treat following number of patients and referred them to other Hospitals:-

| Period | Category | Referred Cases |
|---------|------------------|----------------|
| 2017-18 | General Patients | 29 |
| 2017-18 | Labour Room | 42 |
| 2017-18 | Minor OT | 58 |
| | Total | 129 |

Audit is of the view that due to poor management, government resources could not be utilized effectively.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that neither blood bank nor hematologist is available in the hospital. Moreover, lack of doctor's strength was also major reason for non-functioning of the health center. DAC directed the administrative department to take up the matter

at appropriate level for resolution of the issue in the public interest at the earliest. No compliance was made till the finalization of the report.

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

[AIR Para No 01]

3.4.2.2 Unauthorized blockage of funds for dialysis machines by DHA Chakwal –Rs 6.200 million

According to rule 55C (iv) of the Punjab District Authorities Budget Rules 2017 under Part-III (Expenditure Management), DDO should utilize the allocated budget effectively.

During audit of DHQ Hospital Chakwal it was noticed that, Finance Department Government of the Punjab vide No.FD(W&M)22-1/2017-18/DHA/2006 dated September 22, 2017 had released funds in DHA Account No.VI for onward provision of funds through Supplementary Grant FY 2017-18 for Dialysis Machines for DHQ/THQ Hospitals. The amount of Rs 6,200,425 was credited in the account of DHA Chakwal but CEO retained the amount and did not transfer to DHQ Hospital Chakwal. This resulted in unauthorized blockage of funds

Audit is of the view that due to poor financial controls funds were not transferred to DHQ which resultantly blockage of funds.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that funds were received at the close of the Financial Year and request for provision of the same has been made to the concerned authorities. DAC directed the administrative department to probe into the matter for fixing responsibility against the persons at fault. No compliance was made till the finalization of the report.

Audit recommends inquiry into the matter besides fixing responsibility of the person(s) at fault be made at the earliest.

[AIR Para No 09]

3.4.3 Weak Internal Controls

3.4.3.1 Un-authorized payment of incentive allowance and recovery thereof - Rs 12.082 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

Specialists/ Consultants of the following Hospitals had drawn full amount of incentive allowance without visiting the hospital in the evening as, there was no proof of evening visits in biometric attendance system. This resulted in overpayment of Rs 12.082 million on account of required 40% mandatory deduction of incentive allowance as given below:

(Amount in Rs)

| Sr.No. | Name of Hospital | Amount of Incentive Allowance | AIR Para No. |
|--------|--------------------------------|-------------------------------|--------------|
| 1 | THQ Hospital Talagang | 4,464,000 | 01 |
| 2 | City Hospital, Talagang | 2,592,000 | 10 |
| 3 | DHQ Hospital, Chakwal | 2,080,000 | 04 |
| 4 | THQ Hospital, Choa Saiden Shah | 2,154,000 | 21 |
| 5 | Trauma Center, Kallar Kahar | 792,000 | 12 |
| | Total | 12,082,000 | |

Audit is of the view that due to weak financial control, incentive allowance was paid without deduction on account of non-performing the duties in evening. This resulted in loss to the government.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that doctor has been visiting in the evening but no evidence in the form of bio-metric attendance was shown to audit. DAC directed that recovery has to be made from all officials failing to mark attendance of evening duty in the biometric system. No compliance was made till the finalization of the report.

Audit recommends that recovery be made from the concerned at the earliest without further delay.

3.4.3.2 Overpayment payments of HSRA to inadmissible staff / inadmissible rate – Rs 2.659 million

According to Government of Punjab Health Department Letter No.PO(P&E-I)19-113/2004 dt 13-04-2007, only Medical Officers & Specialists pertaining THQ/ DHQ were allowed for drawl of HSRA.

Certification Audit of the District Health Authority, Chakwal for the year Financial Year 2017-18 revealed that HSRA amounting to Rs 2,658,821 had been paid to officials not entitled in violation of rules above resulting in overpayment and loss of Rs2.658 million to the government .

Audit is of the view that due to weak financial controls, HSRA was paid to un-entitled staff resulting in loss to the government.

The matter was reported to the PAO in October, 2018. In DAC department replied that it is admissible to doctors and paramedical staff under the rules. The reply was not tenable since para medical staff and other staff was not allowed to draw such allowance except at RHC level. Moreover, admissibility of the same for doctors not working in RHC, THQ or DHQ was also not shown to audit. DAC directed for recovery of overpayment at the earliest. No compliance was made till the finalization of the report.

Audit recommends that recovery be made from the concerned.

3.4.3.3 Unauthorized drawl/payment of inadmissible allowances – Rs 2.608 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.

Management of following formations working under the control District Health Authority, Chakwal failed to deduct on account of CA during leave, HRA & 5% maintenance mharges and inadmissible payment of HSRA etc. resulting in overpayment of Rs2,607,845 as given below:

| Sr.No. | Name of the office | Nature of recovery | Amount (Rs) | AIR Para No. |
|--------|-------------------------------|--------------------|------------------|--------------|
| 1 | THQ Hospital Talagang | HSRA | 60,000 | 06 |
| 2 | THQ Hospital Talagang | CA | 62,493 | 10 |
| 3 | City Hospital Talagang | CA, HRA | 118,317 | 08 |
| 4 | City Hospital Talagang | CA | 78,149 | 19 |
| 5 | CEO (DHA) | CA | 53,226 | 05 |
| 6 | CEO (DHA) | HSRA | 35,100 | 12 |
| 7 | DHQ Hospital, Chakwal | CA | 368,120 | 01 |
| 8 | DHQ Hospital, Chakwal | CA | 951,590 | 02 |
| 9 | DHQ Hospital, Chakwal | HSRA | 139,000 | 12 |
| 10 | DHQ Hospital, Chakwal | HRA, CA, 5% HRA | 352,862 | 18 |
| 11 | THQ Hospital Choa Saiden Shah | HRA & 5% HRA | 239,827 | 22 |
| 12 | THQ Hospital Choa Saiden Shah | CA | 95,653 | 23 |
| 13 | THQ Hospital, Kallar Kahar | HRA, CA | 53,508 | 19 |
| | Total | | 2,607,845 | |

Audit is of the view that due to weak internal controls and financial mismanagement, overpayment on account of pay & allowances was made resulting in loss to the government.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied that the recovery was under process. DAC directed the administrative department to make recovery at the earliest from the concerned.

Audit recommends that the recovery be made from the concerned at the earliest.

3.4.3.4 Non-deposit of Income tax deducted at source – Rs 2.116 million

As required under Section 153 of Income Tax Ordinance 2001 while making payment to the firms and suppliers, income tax is required to be deducted at-source and be deposit in treasury the person making payment.

During audit of SDA of DHQ Hospital Chakwal, it was noticed that in accordance with section 153 of income tax ordinance 2001, income tax amounting to Rs 2,115,768 had been deducted at source from the suppliers of different items and medicines but the amount so deducted was not deposited in government treasury with FBR. Total amount was lying in SDA and lapsed at the end of Financial Year 2017-18 as detailed below:

| Dated | Name of Payee | Head of Account | Gross Amount (Rs) | Income tax deducted(Rs) |
|------------|---------------------------|-------------------------------|-------------------|-------------------------|
| 18.11.2017 | SP Zone Private Limited | Purchases of misc store items | 6,240,190 | 436,813 |
| 18.11.2017 | SP Zone Private Limited | Purchases of misc store items | 170,881 | 11,962 |
| 02.02.2018 | SP Zone Private | misc store items | 4,853,991 | 339,779 |
| 02.02.2018 | SP Zone Private | misc store items | 32,631 | 2,284 |
| 30.11.2017 | Hassan & Muwaddat Entp | LP Medicines | 6,688,637 | 300,989 |
| 02.02.2018 | Hassan & Muwaddat Entp | LP Medicines | 4,726,202 | 212,679 |
| 02.02.2018 | Hassan & Muwaddat Entp | LP Medicines | 35,298 | 1,588 |
| 22.05.2018 | Hassan & Muwaddat Entp | LP Medicines | 2,489,574 | 112,031 |
| 22.05.2018 | Hassan & Muwaddat Entp | LP Medicines | 2,553,600 | 114,912 |
| 02.02.2018 | Equiptech System | Repair of M&E | 529,300 | 37,051 |
| 02.02.2018 | United Medical services | Repair of M&E | 375,000 | 26,250 |
| 19.02.2018 | Al Makkah Enterp | Purchases | 295,420 | 13,294 |
| 22.05.2018 | Bio links Technologies | misc store items | 502,600 | 66,942 |
| 22.05.2018 | Al Makkah Ento | misc store items | 645,225 | 29,035 |
| 22.05.2018 | Medi bridge | misc store items | 281,410 | 12,663 |
| 22.05.2018 | Hassan & Muwaddat Entp | LP Medicines | 2,489,574 | 112,031 |
| 22.05.2018 | Hassan & Muwaddat Entp | LP Medicines | 2,553,600 | 114,912 |
| 22.05.2018 | Ghazi mureed hussain Entp | misc store items | 207,636 | 9,344 |
| 22.05.2018 | Avicenna Devilenties | misc store items | 257,820 | 11,602 |
| 22.05.2018 | Avicenna Devilenties | misc store items | 399,404 | 17,973 |
| 22.05.2018 | Khan Enterprises | misc store items | 2,925,186 | 131,633 |
| | | Total | | 2,115,768 |

Audit is of the view that due to poor financial controls, income tax was not deposited in treasury.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 05.11.2018. Department replied, that CPRs amounting Rs 1,537,196 of the said deposited tax has been collected from FBR. Amount of Rs 226,945 was duplicated. The un-deposited amount of tax is Rs 212,250 which will be deposited. Reply was not tenable since no proof was provided for verification. DAC directed CEO Health for probe into the matter and submit recovery status to audit at the earliest. No compliance was made till the finalization of the report.

Audit recommends deposit of income tax besides fixing responsibility of the person(s) at fault.

[AIR Para No 06]

CHAPTER 4

DISTRICT HEALTH AUTHORITY, GUJRANWALA

4.1 Introduction of the Authority

District Health Authority, Gujranwala was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Gujranwala is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authorities, Gujranwala as delineated in the Punjab Local Government Act, 2013 are as under:

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

DHA Gujranwala manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Basic Health Units | 93 |
| Government Rural Dispensary | 23 |
| Rural Health Centre | 12 |
| Tehsil Head Quarter Hospitals | 03 |
| District Head Quarter Hospitals | 00 |
| District Health Development Centre | 01 |
| District Health Officers | 01 |

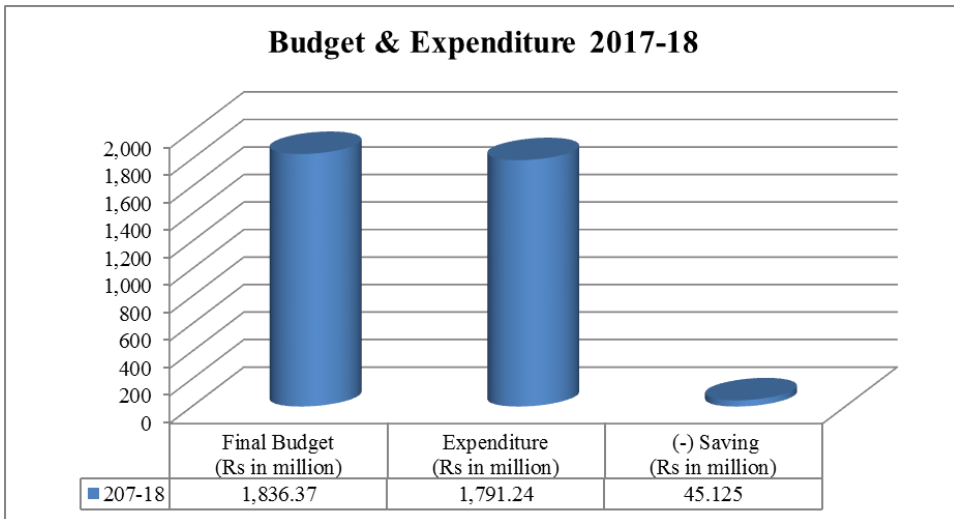
| Description | No. of health facility/ institute |
|--------------------------------------|-----------------------------------|
| Any other institute/ health facility | 12 |

4.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,836.369 million, against which Rs 1,791.244 million was spent. Overall savings of Rs 45.125 million during the Financial Years 2018-19 which was 2% of budgetary allocation.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|-----------|-------------|---------|-----------|
| 2017-18 | 1,836.369 | 1,791.244 | 45.125 | 2 |



4.3 Brief Comments on the Status of Compliance with PAC Directives

The audit report pertaining to following years were submitted to the Governor of the Punjab:

| Sr. # | Audit Year | No. of Paras | Status of PAC Meetings |
|-------|------------|--------------|------------------------|
| 1 | 2017-18 | 18 | Not convened |

4.4 AUDIT PARAS

4.4.1 Irregularity & Non-compliance

4.4.1.1 Irregular execution of works from non-technical agency- Rs 32.870 million

As per para 3 of Secretary Health (P&SHC) office letter Nos. PO(D-II)2-60/08 dated 03-08-2017 , PO(D-II)2-60/08 dated 10-11-2017 and PO(D-II)2-60/08 dated 11-11-2017, “the expenditure on the scheme will be incurred by the nominated executing agency after having the feasibility study established and issuance of Admin Approval by competent authority and completion of all other codal /legal/ procedural formalities”. Further, 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 Audit of CEO Health of Gujranwala for the financial year 2017-18, it was observed that funds for Rs 32.870 million for construction of Trauma Center at THQ Hospital Wazirabad were released. Funds were placed at SDA of Secretary Health (P&SHC) that were to be utilized by nominated executing agency i.e. Executive Engineer Buildings instead of non-technical agency i.e. Health Department. Scheme was still in progress. Moreover, vouched account of funds utilized were also not provided to audit for scrutiny as detailed below:

| Sr. No. | Name of Scheme | Release No. | Dated | Amount (Rs in million) |
|--------------|--------------------|-----------------|----------|---------------------------|
| 1 | Const. of Trauma | PO(D-II)2-60/08 | 03-08-17 | 16.437 |
| 2 | Center at THQ | PO(D-II)2-60/08 | 10-11-17 | 8.217 |
| 3 | Hospital Wazirabad | PO(D-II)2-60/08 | 11-11-17 | 8.216 |
| Total | | | | 32.870 |

Audit holds that funds placed in SDA duly operated by Secretary Health was due to weak internal controls and defective financial discipline.

This resulted in irregular expenditure of Rs 32.870 million from public exchequer.

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.03]

4.4.1.2 Splitting of Job Orders to avoid quotations/ Advertisement on PPRA Website – Rs 23.424 million

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

Management of the following formations incurred an expenditure of Rs 23.424 million for procurement of various items without Tender/quotations during the period 2017-18. Indents were split up in order to avoid advertisement at PPRA website as detailed below;

| Sr. No. | Name of Formation | PDP No. | Amount (Rs) |
|----------------|--------------------------|----------------|--------------------|
| 1 | THQ Kamoke | 40 | 11,569,622 |
| 2 | THQ Kamoke | 57 | 1,651,940 |
| 3 | THQ Wazirabad | 126 | 2,251,641 |
| 4 | THQ Wazirabad | 139 | 7,950,703 |
| Total | | | 23,423,906 |

Audit is of the view that due to non-compliance of rules, expenditure was incurred without advertisement on PPRA

This resulted in irregular expenditure for Rs 23.424 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.40,57,126,139]

4.4.1.3 Irregular utilization of SDA Budget - Rs 17.897 million

As per para 6(a)(i) of Guidelines for Utilization of one line Salary Budget circulated by Primary & Secondary Health Department of Government of Punjab vide letter No.SO (B&A)1-24/2016 dated 2-08-2017, “ The Drawing Disbursing Officer / DDO / Medical Superintendent concerned shall prepare the estimates of expenditure as per his requirement against each object code as required to run the hospital on prescribed format (Annexure-IV) at beginning of each financial year as well as on quarterly basis and intimate to Additional Secretary P&SHC Department. Further, As per para 6(a)(ii) of aforementioned guidelines, The DDO of concerned DHQ/THQ will spend these funds strictly in line with detail object code wise budget prepared as per (i) above.

During audit of THQ Hospital Nowshera Virkan for the financial year 2017-18, it was observed that SDA funds were utilized without preparation of budget as required under rules *ibid*.

Audit holds that SDA funds were utilized without budget due to weak internal controls.

This resulted in irregular expenditure of Rs 17.897 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.155]

4.4.1.4 Irregular purchase of medicine in violation of PPRA rule - Rs 12.328 million

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further according to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’S website in the manner and format specified by regulation by the PPRA’S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for

each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

During audit of MS THQ Hospital Wazirabad, it was observed that the medicines (Bulk Purchase) amounting to Rs 12.328 million was purchased from different firms during 2016-17 but allied documents i.e. advertisement in newspaper and bidding documents were not produced to audit to authenticate the expenditure as detailed below.

| Name of Supplier | Bill No. and Date | Description | Amount (Rs) |
|------------------------------|--------------------------|--------------------|--------------------|
| Bosch Pharmaceuticals | 07.03.17 | Flazole Enfusion | 352,210 |
| Cotton Craft | 0501 03.02.17 | Abosorbent Cotton | 255,765 |
| | 0502 07.03.17 | Surgical Gluves | 17,085 |
| Getz Pharma Karachi | 610213128 24.05.17 | Misc Medicine | 3652320 |
| | 610207723 01.06.17 | Insuget Injection | 944,350 |
| Glaxo Smith Link | 610207722 01.06.17 | Misc Medicine | 4,207,958 |
| | 17021314 09.06.17 | Misc Medicine | 1,541,656 |
| | 17021074 07.06.17 | Misc Medicine | 684,366 |
| Mactor International Limited | 90203713 19.06.17 | Misc Medicine | 495,000 |
| Searal Company Ltd. | 10446 06.05.17 | Gravinate 500 mg | 145,500 |
| | 10446 | Tramel 500 mg | 31,350 |
| Total | | | 12,327,560 |

Audit is of the view that due to non compliance of rules, purchase was made without tender process.

This resulted in irregular purchase for Rs 12.328 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.143]

4.4.1.5 Irregular cash payment to suppliers and leave encashment to employees - Rs 11.160 million

According to clause 4(b) of Punjab District Authorities Accounts Rules 2017, the mode of payment from local fund of district authority shall be through cross non-negotiable cheque if amount exceed ten thousand.

During audit of DHO Gujranwala it was noticed that District Accounts Office made payment of Rs 11.160 million in the name of District Health Officer Gujranwala during 2017-18. As per rules, the payment should have been made to vendors/ employees directly through cross non-negotiable cheques.

Audit is of the view that due to Non Compliance of rules cash payment was made to the suppliers.

This resulted in irregular payments for Rs 11.160.

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.17,20]

4.4.1.6 Unauthorized expenditure on account of development schemes – Rs 9.000 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 Audit of CEO Health of Gujranwala for the financial year 2017-18, it was observed that CEO Health released development funds of Rs 9.00 millions of BHU Mussa Dugal vide office letter No.10075/B&A dated 06-03-2018. Payments to contractors were made through District Accounts Office. In this way, pre audit by Divisional Accountant and reflection of expenditure on Form-26 for onward submission to DG Accounts Works was avoided.

Audit holds that management adopted defective procedure to avoid audit due to non compliance of rules.

This resulted in unauthorized expenditure for Rs 9.000 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.06]

4.4.1.7 Doubtful payment for purchase of Plant & Machinery – Rs 5.88 million

According to letter No.PO (D-II)1-14/2016 (P) dated 22-08-2016 of Primary & Secondary Health Care Department, Government of Punjab' "Sanction is also hereby accorded to place the above said amount

in to Special Drawing Account (SDA) of DCO & EDO F&P Gujranwala for execution scheme. Further, expenditure on the scheme may be incurred by the nominated executed agency after having the feasibility established and issuance of A.A by competent Authority and completion of all other legal/ procedural formalities.” Further, according to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During Audit of CEO Health of Gujranwala for the financial year 2017-18, it was observed that a scheme “construction of Trauma Center at THQ Hospital Wazirabad” was approved and funded through Special Drawing Account (DCO &EDO F&P). Payment of Rs 5.882 million was drawn and paid to Secretary Health Govt of Punjab for procurement without any written order, voucher, invoice and by ignoring legal formalities. Procurement procedure was to be completed by executing agency. Further, No equipment was received against the payment.

Audit holds that funds were retrenched by Secretary Health due to weak internal controls and defective financial discipline.

This resulted in doubtful expenditure for Rs 5.882 million.

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.02]

4.4.1.8 Doubtful procurement of Equipment and Medicine - Rs. 5.500 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. Moreover, according to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock register.

During audit of THQ Nowshera Virkan for the financial year 2017-18, it was observed that Rs 5.500 million was incurred for procurement of equipment and medicine. Equipment was neither

physically available nor was taken on stock register. Medicine was also not taken on stock. Further, its consumption record was also not maintained as detailed below.

| Description | No. of Transactions | Amount (Rs) |
|--------------------|----------------------------|--------------------|
| Misc Equipments | 29 | 3,151,928 |
| Medicine | 43 | 2,347,651 |
| Total | 72 | 5,499,579 |

Audit holds that due to non compliance of rules material was not taken at stock which creates the doubts.

This resulted in doubtful expenditure for Rs 5.500 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.151]

4.4.1.9 Unauthorized payment of Secured Advance-Rs 4.168 million

As per clause 45 of contract agreement, should the contractor is for finished work require an advance on the security of material of imperishable nature brought by him to the site, the engineer-in-charge shall assess the value of such material and the contractor may be paid an advance upto an amount not exceeding seventy five percent (the decision of the engineer-in-charge as to this percentage shall be final) of the value of the materials assessed by the engineer-in-charge. The material shall remain the property of the government and the contractor shall not remove from the site without the written permission of the engineer-in-charge. The contractor shall be responsible for any loss to the material due to the contractor's postponing the execution of the work or to the shortage of or misuse of material and against the expenses entailed for their proper watch and safe custody.

During Audit of CEO Health of Gujranwala for the financial year 2017-18, it was observed that secured advance of Rs 1.653 million was paid to contractor against bricks and steel along with 2nd running bill. Further, secured advance of Rs.2.515 million was also paid along with 3rd running bill without adjusting first secured advance. On physical inspection dated 23-07-2018, no material was found at site. Both of advances were paid without bringing material at site as detailed below:

| Sr. No. | Bill No. | Date of Bill | Amount of secured advance (Rs) |
|--------------|------------------------------|--------------|--------------------------------|
| 1 | 2 nd Running Bill | 08-06-2018 | 1,652,725 |
| 2 | 3 rd Running Bill | 14-06-2018 | 2,515,113 |
| Total | | | 4,167,838 |

Audit holds that undue favor was extended to contractor to achieve ulterior motive of management due to non compliance of rules.

This resulted in unauthorized payment for Rs 4.168 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.08]

4.4.1.10 Irregular expenditure on purchase of day-to-day medicines - Rs 4.038 million

As Per Government of the Punjab Health department letter No 199-336 dated 30.04.1998 and letter No AAC/HD/1-42/94(p) 14.04.1998 the procedure for purchase of day to LP medicine should be as follows: -

Tender register should be maintained. The same committee should process the case which is nominated by the Government for bulk purchase of medicines. 5% security of the LP budget should be obtained from successful bidder. Discount rate for drugs of multinational items finalized by the Government should be kept in view. Contract for disposable and surgical items should be finalized separately on the basis of open tender, discount rate, rate contract. Patient's treatment register showing name, registration number, address, diagnosis, medicines etc. should be maintained. LP should not be for more than seven days for one patient. Drugs should be received defaced and issued from store against proper acknowledgement.

Audit of THQ Hospital Wazirabad revealed that an amount of Rs. 4.038 million was incurred on purchase of LP medicines but the above mentioned criteria was not fulfilled. The medicine was not purchased for specific patient as prescribed by the doctor. The medicine was purchased in bulk and kept in main store of medicine and then consumed in routine for all the patients. This resulted in irregular expenditure of Rs.4.038 million.

| Cost Center | Document No | Document Date | Name of Supplier | Description | Amount (Rs) |
|-------------|-------------|---------------|----------------------|--------------|-------------|
| GA4618 | 1601006022 | 10.11.2017 | Batala Medical Store | L.P Medicine | 639,063 |
| GA4618 | 1600944149 | 21.09.2017 | Batala Medical Store | L.P Medicine | 634,205 |

| Cost Center | Document No | Document Date | Name of Supplier | Description | Amount (Rs) |
|--------------|-------------|---------------|----------------------|--------------|------------------|
| GA4618 | 1601039917 | 20.06.2018 | Batala Medical Store | L.P Medicine | 376,142 |
| GA4618 | 1600969395 | 20.02.2018 | Batala Medical Store | L.P Medicine | 369,603 |
| GA4618 | 1600975035 | 20.02.2018 | Batala Medical Store | L.P Medicine | 369,027 |
| GA4618 | 1600944347 | 21.12.2017 | Batala Medical Store | L.P Medicine | 351,339 |
| GA4618 | 1600969396 | 20.02.2018 | Batala Medical Store | LP Medicine | 302,121 |
| GA4618 | 1601054678 | 07.05.2018 | Batala Medical Store | LP Medicine | 300,660 |
| GA4618 | 1600986004 | 24.10.2017 | Batala Medical Store | LP Medicine | 270,251 |
| GA4618 | 1600969397 | 20.02.2018 | Batala Medical Store | LP Medicine | 247,262 |
| GA4618 | 1600924278 | 06.12.2017 | Batala Medical Store | LP Medicine | 177,962 |
| Total | | | | | 4,037,635 |

Audit is of the view that due to non compliance of rules, LP medicine was purchased without codal formalities.

This resulted in irregular expenditure for Rs 4.038 million

The matter was reported to the CEO / PAO in September, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.141]

4.4.1.11 Unauthorized procurement from Health Council fund - Rs 1.027 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 audit of THQ Hospital Wazirabad, it was observed that different items of Rs. 1,027,186 were purchased from Health Council Fund without the approval of purchase committee because the date of requisition and approval dates of work/items were found after the date of goods purchased as detailed in **Annexure-L**.

Audit holds that due to non compliance of rules unauthorized purchase was made.

This resulted in unathoized expenditure for Rs 1.027 million

The matter was reported to the CEO / PAO in September, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.124]

4.4.2 Internal Control Weaknesses

4.4.2.1 Inadmissible/Overpayment of special allowances of - Rs 54.011 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No.FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of ad-hock allowance- 2010 @50%, the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.17 and remaining amount shall continue to be drawn at frozen level.

During audit of different formations of Health department it was observed that doctors were drawing various Special Allowances i.e. Health Sector Reform Allowance (HSRA), Health Professional Allowance (HPA), Special Health Care Allowance (SHCA) etc. the aggregate of which is more than the initial stage of their pay scales in 2008. Thus rendering the subject doctors not entitled for 100% of Special Allowances. This resulted in inadmissible/ overpayment of special allowances for Rs. 54.011 million as detailed below.

| Name of Formation | PDP No. | Amount (Rs) |
|-------------------------|---------|-------------------|
| THQ Wazirabad | 38 | 7,611,635 |
| District Officer Health | 47 | 29,991,696 |
| THQ Kamoke | 84 | 11,904,780 |
| RHC Ahmed Nagar | 95 | 1,480,326 |
| RHC Kot Laddah | 138 | 1,994,577 |
| RHC Ladewala | 167 | 1,027,807 |
| Total | | 54,010,821 |

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

This resulted in over payment for Rs 54.011 million.

The matter was reported to the CEO / PAO in September, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter needs to be investigated and amount needs to be recovered besides fixing the responsibility against the person(s) at fault.

[PDP No.38,47,84,95,138,167]

4.4.2.2 Non recovery of Social Security Benefits for - Rs. 42.256 million

In pursuance of government of the Punjab, Services and General Administration Department Lahore letter No. DS (O&M) (S& GAD)5-3/2013 dated 01.03.2013 and the recommendation of District Scrutiny Committee dated 16.10.17, The services of the following official are hereby regularized w.e.f 01.03.2013.

Record of DHO Gujranwala revealed that services of Dispensers, Computer Operators and Sanitary Workers were regularized by CEO Health vide number 37241-50/est, dated 13.12.17 w.e.f 01.03.2013. Pay and allowances of the said officials were not revised which resulted in non-recovery of overpayment of SSB for Rs 42.256 million.

Audit is of the view that due to weak internal controls, SSB was not recovered.

This resulted in non recovery of SSB for Rs 42.256 million

The matter was reported to the CEO / PAO in September, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation and recovery besides fixing the responsibility against the person(s) at fault.

[PDP No.39]

4.4.2.3 Unauthorized draw/Payment of Health Sector Reform allowance to the employees for - Rs 5.271 million

According to Secretary Health Department letter No PO(P&EI)19-113/2004dated 13.4.2007 that Health sector reform allowance is only admissible in the less attractive DHQs/THQs Furthermore, whereas THQ Wazirabad and kamoke are not included in the list of Less Attractive DHQs/THQs vide Secretary Health Notification No PO(P&E-I) 19-113/2004(V) dated 10.3.2007, as announced by the health department.

During scrutiny of records of THQ hospital Wazirabad and Kamoke it has been observed that HSRA is being paid to the MOs/WMOs, Specialists etc in violation of this notification. This resulted in unauthorized/inadmissible payment of HSR Allowance of Rs 5.271 which may be recovered from the employees as detailed below:

| Name of Formation | No. of Employees | PDP No. | Amount (Rs) |
|--------------------------|-------------------------|----------------|--------------------|
| THQ Wazirabad | 43 | 09 | 2,786,851 |
| THQ Kamoke | 45 | 137 | 2,483,763 |
| Total | | | 5,270,614 |

Audit is of the view that due to weak internal controls, Health Sector Reform Allowance was paid.

This resulted in unauthorized payment of HSRA for Rs 5.271 million

The matter was reported to the CEO / PAO in September, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter needs to be investigated and amount needs to be recovered besides fixing the responsibility against the person(s) at fault.

[PDP No.09,137]

4.4.2.4 Doubtful payments of arrears of pay & allowance - Rs 4.421 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 audit of THQ Hospital Nowshera Virkan for the financial year 2017-18, it was observed that arrears of pay & allowances of Rs 4.421 million were paid as depicted in HR data but administration was not aware about drawl of arrears as detailed in **Annexure-M**.

Audit holds that record of arrears was not maintained due to negligence of management and weak internal controls.

This resulted in unauthorized payment of arrears for Rs 4.421 million

The matter was reported to the CEO / PAO in September, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter needs to be investigated and amount needs to be recovered besides fixing the responsibility against the person(s) at fault.

[PDP No.147]

4.4.2.5 Less deposit of Lab Fee - Rs 3.934 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part. According to the provisions of national pay scales conveyance allowance is admissible to meet the expenses of travelling from house to duty place, as conveyance allowance is not admissible

during leave period, similarly C.A is not admissible to employees who are residing within the premises of duty place.

Management of THQ Wazirabad collected Lab Tests' Fee on self-collection basis. Audit found;

- i. Office copy of Receipts Book was not in carbon form.
- ii. Actual amount was recorded on one part of receipt which was given to the patient and wrote less amount on 2nd part of receipt which remained with the hospital
- iii. Detail of total Lab Staff Tests performed were not entered on Lab Register. Actual lab receipt could only be verified by comparing the doctor prescription, actual Test Performed and fee collected.
- iv. To verify actual lab receipts and total tests performed, audit team selected 27 receipt entries at random from Lab Fee Register and required the management of Lab. to verify these entries from doctors' prescription and receipts book. Management was not able to verify a single entry was verified. Written statement was given by the lab assistants and Pharmacist that the slips of the doctor prescription were not available on record. There was no record in laboratory that the tests were performed as per doctor's recommendation.
- v. On visit of OPD store Audit Team found only 105 OPD slips of the patients. Lab. staff was asked to verify the fee collection of the following tests from receipt book, lab fee register and fee deposited in Govt. Treasury. Not a single entry was verified to Audit.
- vi. Written statement was given by the lab assistants that record of receipts was not available in the record and amount was not deposited in the Govt. Treasury. It was transpired from the statements that the Lab Tests Fee was collected by Mr. Ghulam Mohiuddin (Ambulance driver) and record was also maintained and prepared by him.
- vii. Further, entries (dates, name, amount) on receipts books were made illegible willfully to render the reconciliation of doctors' prescriptions, Lab. Fee Registers and Fee deposited.

Relying on data/record available to audit, it was calculated that amount of Rs. 3.934 million was not deposited in Govt. treasury.

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

This resulted in non recovery of lab fee for Rs 3.934 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter may be probed in detail (including previous years) and responsibility be fixed besides recovery of the amount.

[PDP No.123]

4.4.2.6 Non Deposit of Rents of Private Rooms - Rs 1.944 million (approximately)

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

During audit of THQ Hospital Wazirabad, it was observed that there were three private rooms in the hospital and Mr. Manzoor Ahmed OTA remained incharge of the Private rooms since 2013, against which he was collecting Rs. 3000 (lump sum) per patient for one room. He neither deposited any amount in Govt. treasury nor maintained any record in respect of private rooms since March, 2016. This resulted into loss of Rs. 1,944,000 as detailed blow:

| Months (from April 2016 to June 2017) | Rooms | Average Number of Patients per month | Charges per Patient | Recoverable Amount (Rs) |
|--|--------------|---|----------------------------|--------------------------------|
| 27 | 3 | 8 | 3,000 | 1,944,000 |

Audit is of the view that due to weak internal controls, private room charges were not deposited into treasury.

This resulted in non recovery of private room rent for Rs. 1.944 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter needs to be investigated and amount needs to be recovered besides fixing the responsibility against the person(s) at fault.

[PDP No.147]

4.4.2.7 Non-recovery of overpaid pay & allowances - Rs. 1.847 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 the audit of THQ hospital Nowshera Virkan for the financial year 2017-18, it was observed that employees were got regularized but overpaid allowances were not recovered as detailed in **Annexure-N**.

Audit holds that pay & allowances of employees were not adjusted on regularization due to negligence of management and weak internal controls.

This resulted in over payment of pay and allowances for Rs 1.847 million

The matter was reported to the CEO / PAO in September, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that amount needs to be recovered besides fixing the responsibility against the person(s) at fault.

[PDP No.153]

CHAPTER 5

DISTRICT HEALTH AUTHORITY, GUJRAT

5.1 Introduction of the Authority

District Health Authority, Gujrat was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Gujrat is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

DHA Gujrat manages following primary and secondary health care facilities and institutions:

| Description | No. of health facility/ institute |
|-------------------------------|-----------------------------------|
| Basic Health Unit | 89 |
| Government Rural Dispensary | 03 |
| Mother and Child Health care | 11 |
| Rural Health Centre | 11 |
| Government Maternity Hospital | 06 |
| Government Trauma Centre | 01 |

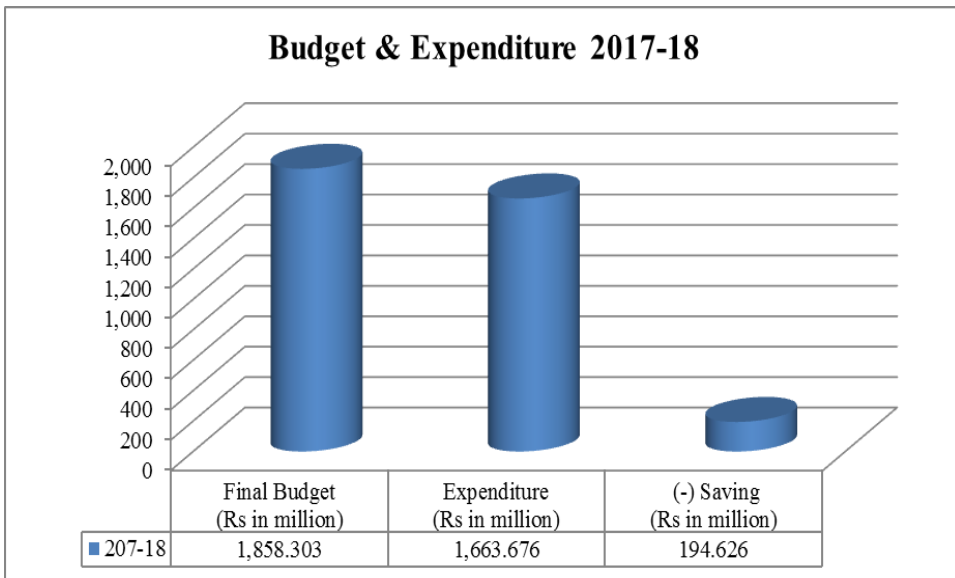
| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Civil Hospital | 03 |
| Tehsil Head Quarter Hospitals | 03 |
| District Blood Transfusion Officer | 01 |
| District Health Development Centre | 01 |
| District Health Officers | 01 |

5.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,858.303 million, against which only Rs 1,663.676 million was spent. Overall savings of Rs 194.626 million during the Financial Years 2017-18 which was 10.47% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|----------|-------------|---------|-----------|
| 2017-18 | 1858.303 | 1663.676 | 194.626 | 10.47 |



5.3 Brief Comments on the Status of Compliance with PAC Directive

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. # | Audit Year | No. of Paras | Status of PAC Meetings |
|-------|------------|--------------|------------------------|
| 1 | 2017-18 | 8 | Not convened |

5.4 AUDIT PARAS

5.4.1 Irregularity & Non-compliance

5.4.1.1 Wastage of funds due to delay in completion of schemes-Rs 297.892 million

As per para 9(v) of PC-I of Up gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 40 Bedded Tehsil Level Hospital, Civil Hospital Lalamusa and Establishment of THQ Hospital Sarai Alamgir “Delay in the implementation of the project will lead to increase in cost and increase financial burden on the Government and general population of this area will continue to suffer for longer period of time”.

Scrutiny of accounts record of CEO District Health Authority Gujrat revealed that following development schemes were approved by the competent authority with time limit of two years. Schemes were revised 3 to 4 times due to improper planning. Original costs of the schemes were increased amounting Rs 297.892 million due to delay in completion.

| Sr. No. | Scheme | Original Cost | Revised Cost | Cost increased due to delay of schemes |
|--------------|--|---------------|--------------|--|
| 1 | Up gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 40 Bedded Tehsil Level Hospital | 188.944 | 370.027 | 181.944 |
| 2 | Up gradation of Civil Hospital Lala Musa into 40 Bedded Tehsil Level Hospital | 143.455 | 178.631 | 35.176 |
| 3 | Establishment of 60 bedded THQ Hospital Sara-i-Alamgair | 174.105 | 254.877 | 80.772 |
| TOTAL | | | | 297.892 |

Audit is of the view that due to negligence of the management, cost of the schemes was increased due to delay in completion.

This resulted in wastage of public funds.

The matter was reported to the CEO / PAO in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 01,02 & 03]

5.4.1.2 Unauthorized expenditure on purchase of machinery & equipment - Rs 26.754 million

According to letter No.PO (D-II)1-14/2016 (P) dated 22-08-2016 of Primary & Secondary Health Care Department, Government of Punjab’ “ Sanction is also hereby accorded to place the above said amount in to Special Drawing Account (SDA) of DCO & EDO F&P Gujranwala for execution scheme. Further, expenditure on the scheme may be incurred by the nominated executed agency after having the feasibility established and issuance of Administrative Approval by competent Authority and completion of all other codal/legal/ procedural formalities.” Further, according to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

Scrutiny of accounts record of CEO District Health Authority Gujrat revealed that funds amounting Rs 26.754 million was drawn from government treasury and paid to Secretary Health Government of the Punjab. The funds were transferred for the procurement of machinery and equipment without fulfilling codal and legal formalities. Procurement procedure was initiated by the Secretary (P&SHC) instead of executing agency. Later on, partial equipments were supplied. Vouched accounts were not received. Invoices of equipment were not provided to District Health Authority.

| Sr. No. | ADP | Name of Scheme | Cheque No. | Amount (Rs) |
|--------------|------|--|----------------------------|-------------------|
| 1 | 1068 | Establishment of 60 bedded THQ Hospital Sara-i-Alamgair | 593324 dated 24-04-2017 | 7,626,071 |
| 2 | 1068 | Establishment of 60 bedded THQ Hospital Sara-i-Alamgair | 593325 dated 24-04-2017 | 4,032,924 |
| 3 | 1070 | Up gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 40 Bedded Tehsil Level Hospital | 593326 dated 24-04-2017 | 1,209,580 |
| 4 | 1070 | Up gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 40 Bedded Tehsil Level Hospital | 593327 dated 24-04-2017 | 13,885,386 |
| TOTAL | | | | 26,753,961 |

Audit is of the view that due to non-compliance of government rules, defective and unlawful method of procurement was adopted.

This resulted in unauthorized expenditure of Rs 26.754 million from public exchequer.

The matter was reported to the CEO / PAO in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.05]

5.4.1.3 Unauthorized expenditure on Local Purchase of medicines - Rs 17.981 million

According to policy and operational guidelines for local purchase of medicine circulated vide letter No. SO(P-D)H/3-64/2008 dated 12-09-2013 of Health Department, Government of Punjab, “Local purchase in Government hospitals is allowed to ensure fulfillment of immediate need of medical treatment that is otherwise not possible from medicines and surgical disposable available within the hospital. Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner”.

Scrutiny of accounts record of District Health Officer Gujrat revealed that LP medicine amounting Rs 17.981 million was made for stock purposes in violation of rule ibid.

| Cost Centre | Supplier | No. of transactions | Amount (Rs) |
|--------------------|-----------------|----------------------------|--------------------|
| GV 9038 | Pioneer Pharma | 70 | 17,983,134 |

Audit is of the view that expenditure on LP medicine was incurred in violation of rule.

This resulted in unauthorized expenditure amounting Rs 17.981 million from public exchequer.

The matter was reported to the CEO / PAO in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.21]

5.4.1.4 Unauthorized payment due to appointment of over aged officials – Rs 16.705 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 the audit of CEO District Health Authority Gujrat for the financial year 2017-18, it was observed that advertisement was published in Daily Nawa-e-Waqat dated 14-02-2016 for recruitment of 130 mid

wives. Age limit of 18-25 years was mentioned in advertisement with the general age relaxation of 5 years. Further, female candidates were allowed age relaxation of 3 years. Age limit for female candidates became 18 to 33 years and over aged officials were appointed.

| Description | Total No. of overage mid wives | Salary per month | No. of month salary paid upto August 2018 | Total payment (Rs) |
|--------------------------------|--------------------------------|------------------|---|--------------------|
| Total No. of overage mid wives | 30 | 21,417 | 26 | 16,705,260 |

Audit is of the view that due to non compliance of government rules, overage officials were appointed.

This resulted in unauthorized payment from the public exchequer.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 20]

5.4.1.5 Unauthorized expenditure of utility bills - Rs 5.22 million

According to clause 4(b) of Punjab District Authorities Accounts Rules 2017, the mode of payment from local fund of district authority shall be through cross non-negotiable cheque if amount exceed ten thousand.

Scrutiny of accounts record of District Health Officer Gujrat revealed that funds were drawn from government treasury in favor of DDO regarding utility bills. The payment was required to be disbursed to the concerned agencies (GEPCO, SNGPL) instead of DDO.

| S. No. | Description | No. of document No. | Amount (Rs) |
|--------------|-------------|---------------------|------------------|
| 1 | SNGPL | 03 | 20,156 |
| 2 | GEPCO | 32 | 5,201,688 |
| Total | | | 5,221,844 |

Audit is of the view that utility bills were not paid directly to concerned agency due to weak internal controls and defective financial discipline.

This resulted in unauthorized expenditure of Rs 5.22 million from public exchequer.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 25]

5.4.1.6 Irregular expenditure on purchase of generator- Rs 2.00 million

According to Rule 12(1) of Punjab Procurement Rules 2014 “A procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper”

During the audit of Chief Executive Officer, District Health Authority Gujrat for the financial year 2017-18, it was observed that generator of Rs 2.00 million was purchased for Government Maternity Hospital Gujrat without advertising on PPRA website.

| Doc No | Date | Description | Supplier Name | Amount (Rs) |
|------------|-------------|---------------------------------|------------------------|-------------|
| 5100069006 | 30.01. 2018 | Purchase of Plant and Machinery | PARADISE INTERNATIONAL | 2,000,000 |

Audit is of the view that due to non compliance of government regulations, generator was procured without advertising on PPRA website.

This resulted into unauthorized expenditure of Rs 2.00 million from public exchequer.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 10]

5.4.2 Internal Control Weakness

5.4.2.1 Inadmissible drawl of special allowances of – Rs 18.708 million

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

Scrutiny of accounts records revealed that the doctors following formations of DHA Gujrat were drawn various special allowances i.e health sector reform allowance, health professional allowance, incentive allowance, special healthcare allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008. Doctors were not entitled of 100% special allowances. Similarly special allowances i.e mess and nursing were paid to the nurses without admissibility. The nurses were only entitled to draw 50% of special allowances.

| Sr. No. | Cost Centre | Name of Formation | Amount (Rs) |
|----------------|--------------------|--------------------------|--------------------|
| 1 | GV 9010 | MS MSSS Hospital Kunjah | 7,368,750 |
| 2 | GV 9036 | MS THQ Hospital Kharian | 11,339,702 |
| Total | | | 18,708,452 |

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

This resulted into drawl of inadmissible allowances.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the amount.

[PDP No. 62&99]

5.4.2.2 Unjustified drawl of incentive allowance – Rs 5.434 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for

one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

Scrutiny of accounts record of following formations of DHA Gujrat revealed that specialists were drawing full amount of Incentive Allowance during the financial year 2017-18. However proof of evening visits alongwith biometric attendance of the specialists was not available in record. In the absence of evening stay register and biometric attendance, drawl of 100% incentive allowance without deduction of 40% was unjustified.

| Sr. No. | Name of Formation | No. of Specialist | Amount (Rs) |
|--------------|-------------------------------|-------------------|------------------|
| 1 | MS MSSS Hospital Kunjah | 05 | 1,422,000 |
| 2 | MS THQ Hospital Sarai Alamgir | 05 | 936,000 |
| 3 | MS THQ Hospital Kharian | 11 | 3,076,000 |
| Total | | | 5,434,000 |

Audit is of the view that due to weak internal controls, incentive allowance was paid to the officers without deduction of 40%.

This resulted into drawl of unjustified incentive allowance.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the amount.

[PDP No. 46, 93 & 101]

5.4.2.3 Unauthorized drawl of HSRA – Rs 4.179 million

According to Secretary Health Department letter No PO(P&EI)19-113/2004 dated 13.4.2007 that Health sector reform allowance is only admissible in the less attractive DHQs/THQs Furthermore, whereas MSSS Hospital Kunjah is not included in the list of Less attractive DHQs/THQs vide Secretary Health Notification No PO(P&E-I) 19-113/2004(V) dated 10.3.2007, as announced by the health department.

Scrutiny of accounts record of following formations of DHA Gujrat revealed that following officers/officials were drawing HSRA in violation of above rules. The drawl of HSRA without entitlement resulted overpayment to the officers/officials amounting Rs 4.179 million.

| Sr. No. | Name of Formation | Cost Centre | Amount (Rs) |
|--------------|-------------------------|-------------|------------------|
| 1 | MS MSSS Hospital Kunjah | GV 9010 | 1,542,692 |
| 2 | MS THQ Hospital Kharian | GV 9036 | 2,636,200 |
| Total | | | 4,178,892 |

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

This resulted overpayment to the officers/officials.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery besides fixation of responsibility on person(s) at fault.

[PDP No.52&109]

5.4.2.4 Overpayment of HSRA - Rs 3.149 million

As per letter No. PMU/PHSRP/G-I-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the HSR allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered.

During the audit of Chief Executive Officer, DHA Gujrat for the financial year 2017-18, it was observed that Health Sector Reforms Allowance (HSRA) of Rs 3.149 million was paid to doctors without entitlement as they were working in health facilities where the same allowance was not admissible.

| Sr. No. | Name of Formation | No. of officers/officials | Amount |
|----------------|--------------------------|----------------------------------|---------------|
| 1 | CEO, DHA Gujrat | 21 | 3,148,932 |

Audit is of the view that due to weak internal controls and defective financial discipline, Health Sector Reform Allowance was paid without entitlement.

This resulted in overpayment of Rs 3.149 million to the officers/officials.

The matter was reported to the CEO / PAO in November, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of overpayment besides fixation of responsibility against the person (s) at fault.

[PDP No. 11]

CHAPTER 6

DISTRICT HEALTH AUTHORITY, HAFIZABAD

6.1 Introduction of the Authority

District Health Authority, Hafizabad was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Hafizabad is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authorities, Hafizabad as delineated in the Punjab Local Government Act, 2013 are as under:

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

DHA Hafizabad manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|-------------------------------|--|
| Basic Health Unit | 32 |
| Government Rural Dispensary | 08 |
| Mother and Child Health care | 05 |
| Rural Health Centre | 07 |
| District Headquarter Hospital | 01 |
| Trauma Center | 01 |
| Tehsil Head Quarter Hospitals | 01 |

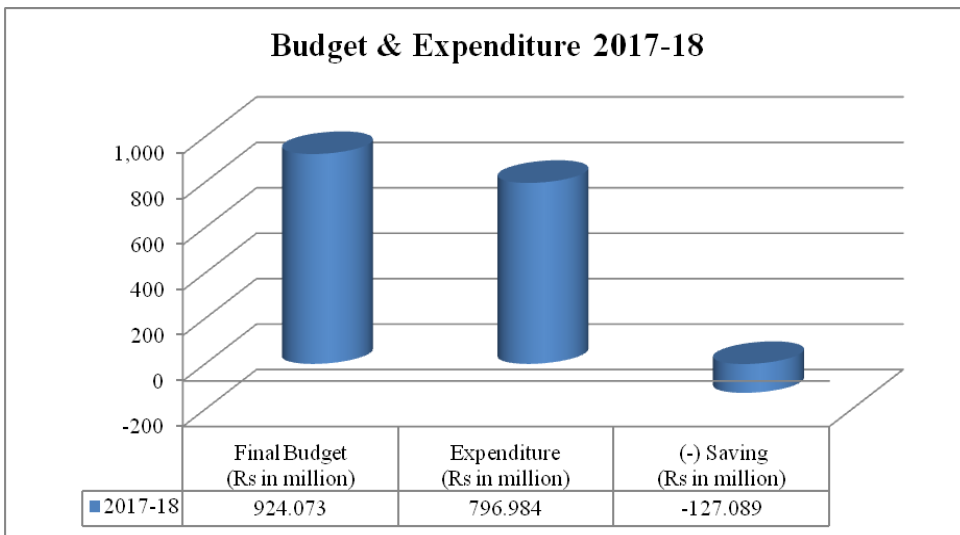
| | |
|---------------------------|----|
| Zila Council Dispensaries | 09 |
| District Health Officers | 01 |
| General Nusring School | 01 |

6.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 924.073 million, against which only Rs 796.984 million was spent. Overall savings of Rs 127.089 million during the Financial Years 2017-18 which was 13% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|---------|-------------|---------|-----------|
| 2017-18 | 924.073 | 796.984 | 127.089 | 13% |



6.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. # | Audit Year | No. of Paras | Status of PAC Meetings |
|-------|------------|--------------|------------------------|
| 1 | 2017-18 | 12 | Not convened |

6.4 AUDIT PARAS

6.4.1 Misappropriation

6.4.1.1 Non deposit of government revenue – Rs 13.265 million

According to Rule 76 of PDG & TMA (Budget) Rules, 2003, primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

The management of the hospitals did not deposit an amount of Rs 13.265 million into government treasury which was collected from the patients during Financial Year 2017-18. This resulted in misappropriation and loss to the government revenue amounting to Rs 13.265 million. The detail is as under:-

| Name of Formation | Description | Amount (Rs) |
|-----------------------------|-------------------------------|--------------------|
| MS DHQ Hafizabad | Ultrasound | 1,249,800 |
| THQ Hospital Pindi Bhattian | Lab Fee, Indoor & Outdoor Fee | 114,211 |
| THQ Pindi Bhattian | Lab Fee | 344,100 |
| TOTAL | | 13,265,227 |

Audit is of the view that non recovery of government receipts was due to weak administrative and financial discipline.

This resulted in non deposit of government receipts.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.62,98 & 119]

6.4.1.2 Fraudulent procurement from SDA and Health Council of - Rs 11.373 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.

MS DHQ Hospital Hafizabad made procurement from SDA and Health council amounting to Rs 11.373 million for the financial year 2017-18. Various vouchers amounting to Rs 11.373 million were checked on sample basis which revealed that there was fraud in whole procurement process. The management of DHQ hospital tried to hide fraud in

procurement by fake procedure of procurement. The procurement was held fraudulent and fake by the audit because of following points:

- i. Goods were purchased without quotations and purchase committee meeting.
- ii. The supply orders were given before the quotations were received because the dispatch dates (embossed date stamps of post office) on the envelopes of quotations were after the date of supply orders.
- iii. Goods were supplied before the meeting of purchase committee.
- iv. Supply orders were given before the meetings of purchase committee. Moreover goods were also supplied before the meeting of purchase committee
- v. No date and reference was mentioned on any quotation to hide fake procedure.
- vi. In each individual purchase case, the date of embossed stamp of post office was same on all quotation envelopes of different suppliers, it mean quotation were managed and stamps were in the hand of DHQ staff.
- vii. There was continuous serial no. of courier on envelopes of quotations, in descending order as compared with dates, whereas the invitation date of quotations were different.
- viii. Goods were supplied before the date of requisition. Its mean goods were purchased before requirement and before initialization of procurement procedure.
- ix. Quotations were dispatched before requisition date.
- x. The envelopes of quotations of all suppliers (i.e Health International Rawalpindi, Islamabad Surgical Rawalpindi, Vitatac Nutraceuticals & surgical Rawalpindi) were blank i.e without address of recipient and sender but they have embossed stamps of Pakistan post office. It's not possible that post office embossed the date stamp on blank envelopes, moreover in each procurement procedure embossed stamps of same dates were used on envelopes of all quotations of different suppliers, therefore it shows that the stamp of Pakistan post office were in the hand of the DHQ staff. The date stamps of post office were of February 2018 whereas supply order was given vide letter No. 646 dated 07.10.2017 and the date of cash invoice 12.10.2017.

Audit is of the view that due to non-compliance of prescribed procedure, and dereliction on the part of the financial management, procurement was held fraudulent and fake.

This resulted in fraudulent procurement of different items on arranged documents.

The matter was reported to CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.68]

6.4.2 Non-production of Record

6.4.2.1 Non-production of record – Rs 47.645 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

The following formations of DHA Hafizabad incurred an expenditure of Rs 47.645 million during Financial Year 2017-18 but vouched accounts of the expenditure were not produced for audit scrutiny. In absence of such record the actual expenditure could not be verified as detailed in **Annexure-O**.

Audit is of the view that due to defective financial discipline, relevant record was not produced to Audit in clear violation of the constitutional provisions.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility for non-production of record besides submission of record to Audit.

[PDP No.09, 14,20,25,27,33,47,54,105,110,154,156 & 171]

6.4.3 Irregularity & Non-compliance

6.4.3.1 Unauthorized Local Purchase of medicines-Rs 24.345 million

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, policy and operational guidelines for Local Purchase of Medicines (Day to Day) chalked out by the health department for guidance & strict compliance;

2. The policy requires the hospital to establish non availability of prescribed medicines through an authorized pharmacist in the hospital on case to case basis to avoid duplication of resources.

3. The policy requires hospital to document all the items to be purchase under local purchase system. This will help to prepare trend list.

5. It is established policy of the government to enter into local purchase contracts through open competitive tendering. The policy emphasis to use same purchase committee in local purchase tenders who processes bulk purchase contracts. The policy requires the hospital to chalk out clear mechanism for receiving local purchase indent, its scrutiny, sanctioning, placement of order, receiving, defacing & issuance of medicines, record keeping and payment process. The MS of the hospital shall be responsible for having all these arrangements.

22. A responsible hospital pharmacist usually send indent to the suppliers.

28. Patient who receives medicines should be registered at the central point and should be allotted registration number etc.

Heads of various formations of DHA Hafizabad paid Rs 24.345 million on account of purchase of LP Medicines during the Financial Year 2017-18. The medicines were purchased without observing the above mentioned guidelines of LP medicine.

| Name of Formation | Description | Amount (Rs) |
|------------------------------|---|--------------------|
| CEO (DHA) District Hafizabad | Violation of Guideline No. 2,3,5,22 &28 | 3,443,443 |
| MS DHQ Hospital | Violation of Guideline No. 2,3 &5 | 11,833,000 |
| THQ Hospital Pindi Bhattian | Violation of Guideline No. 2,3 &5 22&28 | 3,649,000 |
| THQ Hospital Pindi Bhattian | Violation of Guideline No. 2,3&5 | 4,300,000 |
| SMO RHC Jallal Pur Bhattian. | Violation of Guideline No. 2,3&5 | 408,170 |

| Name of Formation | Description | Amount (Rs) |
|--|---|-------------------|
| SMO VanikeTarak District Hafizabad | Violation of Guideline No. 2,3 &5 22&28 | 306,423 |
| SMO RHC Sukheke Mandi District Hafizabad | Violation of Guideline No. 2,3 &5 22&28 | 404,962 |
| Total | | 24,344,998 |

Audit is of the view that due to non-compliance of prescribed procedure, and dereliction on the part of the financial management, LP medicines were purchased without observing codal formalities.

This resulted in unauthorized expenditure from the public exchequer.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter besides fixing of responsibility for non-compliance of LP medicine guidelines.

[PDP No.01,53,109,130,02, 07,151,158& 165]

6.4.3.2 Abnormal expenditure of printing - Rs 7.186 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.

MS DHQ Hospital Hafizabad incurred the expenditure of Rs 7.186 million on printing for the year 2017-18. This also led to the conclusion that the department incurred heavy expenditure on hospital printing without any justification which resulted in abnormal expenditure of Rs 7.186 million. The expenditure in other DHQs under printing head is nominal as compared to this hospital. The detail is as under:-

| Head | Description | Amount (Rs) |
|--------|-------------------|-------------|
| A03902 | Hospital Printing | 7,186,499 |

Audit is of the view that due to weak financial management and defective financial discipline, abnormal expenditure was made on account of printing.

This resulted in abnormal and doubtful expenditure on printing.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.52]

6.4.3.3 Unauthorized payment on account of Non Practicing Allowance- Rs 2.60 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.

MS DHQ Hospital Hafizabad paid non-practicing allowance for the year 2017-18 to various doctors but the requisite option pertaining to private practice was neither available on record nor shown to audit. Hence authenticity of drawl of non-practicing allowance valuing Rs 2.60 million could not be termed as legitimate.

Audit is of the view that the payments without admissibility/ entitlement were made due to defective financial discipline.

This resulted in unauthorized payment of non-practicing allowance to the doctors.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides recovery of overpayment.

[PDP No.59]

6.4.3.4 Unjustified drawl of pay and allowances amounting – Rs 2.104 million

According to clause 11 of the Appointment Office Order, He / She will give a certificate/affidavit in writing that he / she have not been prosecuted and sentenced by court of law or dismissed / removed from services from the Government Department.

District Officer Health Hafizabad terminated the services of various officials working under National Program on contract due to absent from duty, poor performance or misconduct in the previous years. However due to appeal they were allowed to continue their duties in their

respective Union Councils. However the services of the reinstated (previously terminated) officials were regularized during the financial year 2017-18 by producing affidavit regarding non removal/dismissal of services despite of that the concerned officials had been dismissed from services.

Audit is of the view that due to non observing of government instructions, the services of reinstated officials were regularized in violation of regularization order.

This resulted in drawl of unjustified pay and allowances.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides recovery of overpayment.

[PDP No.30]

6.4.4 Internal Control Weaknesses

6.4.4.1 Unjustified drawl of pay and allowances - Rs 88.08 million

According to clause 13 of the Appointment order, that his / her appointment will be subject to the verification of documents and character antecedents being found satisfactory. According to clause 10 of the Appointment order, if at any stage it is discovered that the person appointed had obtained the appointment on the basis of forged / bogus documents or through deceit by any means. The appointment shall be considered to be void ab initio and he shall be liable to refund all amounts received from the Government as consequence of appointment in addition to such other action as may be taken against him /her under the law.

District Officer Health Hafizabad regularized the services of various officials working under National Program on contract during the financial year 2017-18. However pay and allowances were paid to the officials without verification of educational as well professional certificates. Similarly Driving license of the drivers was also not verified; further character antecedent was also not found in record. The drawl of pay and allowances without verification of documents was unjustified.

Audit is of the view that due to weak internal controls, officials were regularized without verification of documents resultantly the violation of regularization order.

This resulted in drawl of unjustified pay and allowances.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides recovery of overpayment.

[PDP No. 31]

6.4.4.2 Splitting of job orders to avoid open tender – Rs 24.63 million

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial

year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Head of various formations of District Hafizabad paid an amount of Rs 24.63 million for the purchase of different supplies by splitting the indents through calling quotations in small orders instead of publishing advertisement on PPRA website during Financial Year 2017-18. This resulted is uneconomical purchase as detail below :-

| Name of Formation | Description | Amount (Rs) |
|--------------------------------|--|--------------------|
| CEO (DHA) Hafizabad | Plant and Machinery were purchased | 1,982,818 |
| MS DHQ Hospital Hafizabad | Printing Stationery Chairs | 6,151,470 |
| MS DHQ Hospital Hafizabad | Emergency medicines were purchased amounting | 8,559,000 |
| MS DHQ Hospital Hafizabad | Delivery Table, Monitor, ECG Machine etc AC Installation Electric Wire | 1,921,800 |
| MS DHQ Hospital Hafizabad | LP medicine and Gases | 815,331 |
| THQ Hospital Pindi Bhattian | Polythene Bags, Dustbins, AC 1.5, Samsung Galaxy Tab S2 SM T819 | 1,448,000 |
| MS THQ Hospital Pindi Bhattian | Waste Pit | 100,000 |
| MS THQ Hospital Pindi Bhattian | Emergency medicines | 3,649,000 |
| TOTAL | | 24,627,419 |

Audit is of the view that due to non-compliance of PPRA instructions, uneconomical rates were concluded due to absence of efficiency and effectiveness in process of purchase of stores & Stock.

This resulted in unauthorized expenditure amounting Rs 24.63 million.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 02,43,65, 76,82,104,136 &143]

6.4.4.3 Inadmissible/Overpayment of special allowances - Rs 21.6 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No. FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of ad-hock allowance- 2010 @50%, the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.17 and remaining amount shall continue to be drawn at frozen level.

Management of various formations of Health Department District Hafizabad were drawing various Special Allowances i.e. Health Sector Reform Allowance (HSRA), Health Professional Allowance (HPA), Special Health Care Allowance (SHCA) etc. the aggregate of which is more than the initial stage of their pay scales in 2008 thus rendering the subject doctors not entitled for 100% of Special Allowances. This resulted in inadmissible/ overpayment of special allowances for Rs 21.6 million as detailed attached.

| Name of Formations | Amount (Rs in million) |
|--------------------------------|-------------------------------|
| MS DHQ hospital Hafizabad | 16.796 |
| MS THQ Hospital Pindi Bhattian | 3.999 |
| SMO RHC Sukheke Mandi | 0.805 |
| Total | 21.6 |

Audit is of the view that the payments without admissibility/ entitlement were made due to defective financial discipline

This resulted in unauthorized payment to the officers / officials.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery besides fixation of responsibility on person at fault.

[PDP No.49,99 &164]

6.4.4.4 Recovery of house rent and conveyance allowance - Rs 10.985 million

As per clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as

conveyance allowance and will pay rent @5% even if the facility is not availed and residence remains vacant during the period. Further, according to Government of the Punjab, S&GAD letter No.EO (S&GAD)/Policy/2002-1942, dated 16-10-2002, 60% of basic pay is required to be charged as penal rent from the officials residing in Government residences unauthorized.

Management of various formations of Health Department District Hafizabad did not recover house rent allowance as well as conveyance allowance from the officers / officials residing in government accommodations located within the same boundary wall in DHQ & RHCs. This resulted in overpayment of Rs 10.985 million as detailed in **Annexure-P**.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, house rent & conveyance allowances were not deducted.

This resulted in non recovery of house rent and conveyance allowances.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery besides fixation of responsibility on person(s) at fault.

[PDP No. 18,40,46,58,83,102,113,140,179 & 191]

6.4.4.5 Inadmissible/overpayment of incentive allowances of - Rs 7.686 million

According to Government of Punjab Primary & Secondary Health Care department notification No. PA/DS(G)4-B/2016 dated 13.08.2016, Incentive Allowance shall be paid subject to conduct of evening rounds in the hospitals by the consultants” on call basis”. For the purpose consultant shall check out from morning shift through Bio-Metric after 2pm and shall check in again after 5pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. There attendance and evening rounds timings shall be strictly monitored.

MS DHQ Hospital Hafizabad & MS THQ Hospital Pindi Bhattian paid incentive allowance to various doctors but neither the bio metric record was not available nor the evening notes were available. It was the responsibility of MS to release incentive allowance after verification of

data. This resulted in inadmissible/ overpayment of incentive allowances for Rs 7.686 million as detail below:-

| Name of Formation | Discriptions | Amount (Rs) |
|-----------------------------|----------------------|------------------|
| MS DHQ Hospital Hafizabad | Incentive Allowances | 4,793,437 |
| THQ Hospital Pindi Bhattian | Incentive Allowances | 2,892,500 |
| Total | | 7,685,937 |

Audit is of the view that the payments without admissibility/ entitlement were made due to defective financial discipline.

This resulted in unauthorized payment to the doctors.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the amount.

[PDP No.50 & 107]

6.4.4.6 Irregular payment of health sector reform allowance - Rs 5.145 million

According to the Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-I-06/61/760, dated the 16th March 2007, the Punjab Health Sector Reform Allowance is payable only when the doctors / paramedics and other staff perform their duties under the Punjab Health Sector Reform Programme at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform somewhere else will not be entitled to PHSR Allowance, any such allowance paid should be recovered. Further, no HSRA is admissible during leave period

Management of under mentioned formations of District Hafizabad made irregular payment of Rs 5.145 million on account of HSRA to Officers/Officilas on general duty or during leave and unauthorized absence. This resulted in unauthorized payment of Rs 5.145 million as detailed in **Annexure-Q**.

Audit holds that due to non-compliance of rules and negligence on the part of the management, HSRA was not deducted from the salaries of the employees.

This resulted in unauthorized drawl of HSRA.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery besides fixation of responsibility on person(s) at fault.

[PDP No.11, 15,28,36,38,39,79,81,101,135,149,161,169& 192]

6.4.4.7 Unauthorized collection of test charges – Rs 4.215 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I. As per notification of the Govt. of the Punjab (Health) Department vide Letter No. SO(H&D)-12-13/73 dated 11-04-1985 professors and assistant professors and specialist were entitled to draw 35% as Doctor share and 20% staff share from Lab fee.

MS DHQ Hafizabad received an amount of Rs 7.664 from the patients for the tests of HBV and HCV without government directions to charge patients for these tests. Further, 35% and 20% for Doctors' and staff share respectively were also received by the DHQ authorities which may be recovered from concerned. This resulted unauthorized collection and disbursement among the staff as detailed below:-

HBS & HCV

| Financial Year | No. of Patients | Fee Charged Per Patient | Amount Received | 55% Share Recoverable Distributed among the staff |
|-----------------------|------------------------|--------------------------------|------------------------|--|
| 2017-15 | 30,659 | 250 | 7,664,750 | 4,215,615 |

Audit is of the view that due to weak internal controls unauthorized collection was made and distributed among the staff.

This resulted in unauthorized collection and distribution of test charges.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 35]

6.4.4.8 Purchases on excessive rates - Rs 4.108 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.

MS DHQ Hospital Hafizabad incurred the expenditure for purchase of under mentioned items during the Financial Year 2017-18. During the scrutiny of record revealed that department also made purchases at less rates of same specification in a same year. The department did not obtain any quotation and purchase the items at extremely high rates. This resulted in purchase at excessive rates valuing Rs 4.108 million detailed is as under:-

| Name of Formation | Detail of Expenditure | Amount (Rs) |
|--------------------|--|------------------|
| MS DHQ Hafizabad | Medicines like Brenula, Examination Gloves | 2,036,000 |
| MS DHQ Hafizabad | purchased X-Rays Films at extraordinary excess rates | 522,500 |
| MS DHQ Hospital | Patient Files | 980,000 |
| DHQ Hafizabad | purchased Lab Items | 170,908 |
| THQ Pindi Bhattian | Samsung Galaxy Tab, Scanner Scan | 398,590 |
| Total | | 4,107,998 |

Audit holds that above purchases on excessive rates were irregular. This state of affair reflects poor financial discipline and faulty contract management.

This resulted in purchases were made on excessive rates.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.44,48,63,78 & 120]

6.4.4.9 Recovery due to absent period Rs 3.861 million

According to Rule 3.33 of PFR Vol-3 every government servant should realize fully and clearly that he would be held personally

responsible for any loss sustained by the government through fraud or negligence on his part.

MS THQ Hospital Pindi Bhattian, did not deduct the salary of the officers / officials found absent from their duties. This resulted irregular drawal of pay and allowances amounting to Rs 3.861 million.

Audit is of the view that due to weak internal control salary of absent period did not deduct by the management.

This resulted overpayment was made to various officers/ officials.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the absence period from the concerned.

[PDP No. 123]

6.4.4.10 Unjustified payment of pathologist, radiologist & cardiologist shares to medical superintendents - Rs 3.683 million

According to Rule 2.33 of the PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

MS DHQ Hospital District Hafizabad & MS THQ Hospital Pindi Bhattian paid Pathologist, Radiologist and Cardiologist share @ 35% to Medical Superintendents out of revenue collected from patients in shape laboratory tests, X-Rays and ECG. The payments of share to the MS was unjustified because they were not qualified Pathologists, Radiologist and Cardiologist. The share should be deposited into the government exchequer. This resulted into the loss of government revenue of Rs 3.683 million as detail below :-

| Name of Formation | Pathologist share | Radiologist's share | Cardiologist share | Total |
|--------------------------|--------------------------|----------------------------|---------------------------|------------------|
| M.S DHQ Hafizabad | 3,117,498 | 276,846 | 0 | 3,394,344 |
| M.S THQ Pindi Bhattial | 225,143 | 37,022 | 26,449 | 288,614 |
| Total | 3,342,641 | 313,868 | 26,449 | 3,682,958 |

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, share was paid to Medical Superintendents.

This resulted in payment of pathologist, radiologist and cardiologist share without justification.

The matter was reported to the CEO / PAO in October, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the share from the concerned Medical Superintendents.

[PDP No. 61 & 118]

6.4.4.11 Non-transparent procurement of Rs 2.556 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.

MS DHQ Hospital Hafizabad incurred the expenditure of Rs 2.556 million during the year 2017-18 on different heads of account. Different vouchers amounting to Rs. 2.556 million were checked on sample basis which revealed that quotations were doubtful and managed for fraudulent procurement because of following points:

- i. There was continuous serial no. of courier on envelopes of quotations, in descending order as compared with dates, whereas the invitation date of quotations were different.
- ii. For voucher no. 1 & 3 there were same sender of quotations of Advance Bio Medical Corporation Gulshan Ravi Lhr and Pakistan Trading Agency Jain Mandar , both quotations were sent by Pakistan Trading Agency Jain Mandar.
(It's impossible in case of actual quotations that one supplier send quotation of other supplier on it letter head with its own address as sender)
- iii. Quotations of same suppliers on different occasions bear different signatures.
- iv. Mostly quotations were without dates.
- v. Moreover requisition applications were also without date and diary no. and applications were not sanctioned by the authority.
- vi. Word "quotation" was not mentioned on the envelopes.

- vii. Quotations were not entered in diary register (written statement given by dispatch rider).
- viii. In each case of procurement it was observed that if date was mentioned on quotation of one supplier, then dates were available on all quotations of suppliers in that case and if date **was not** mentioned on quotation of one supplier then dates were not available on all quotations of different suppliers in that case.
- ix. Mostly Comparative statement of quotations, minutes of meeting of committee were without dates.

All above points shows that whole record was managed and prepared by one person.

Audit holds that record was managed doubtful payments were drawn from treasury due to defective financial position and weak internal controls.

This resulted in to doubtful expenditure of Rs 2.556 million from public exchequer.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter and fixation of responsibility against the person at fault.

[PDP No.67]

6.4.4.12 Unauthorized payment of Adhoc Allowances – Rs 1.762 million

According to revised pay scales notification, the Adhoc Allowance 2011-15 were discontinued w.e.f. 01-07-2016.

MS DHQ Hospital Hafizabad paid Rs 1.762 million on account of Adhoc Allowance 2011-15 to the various officers/ officials despite of that the said allowance has discontinued w.e.f. 01.07.2016. The expenditure was held unauthorized during the financial year 2017-18.

Audit is of the view that the payments without admissibility/ entitlement were made due to defective financial discipline.

This resulted in unauthorized payment to the officers / officials.

The matter was reported to the CEO / PAO in October, 2018.

Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 64]

CHAPTER 7

DISTRICT HEALTH AUTHORITY, JHELUM

7.1 Introduction of the Authority

District Health Authority, Jhelum was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Jhelum is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

Prior to promulgation of the Act, District Health Department was headed by the Executive District Officer (Health) who is Departmental Accounting Officer of group of offices of District Health Department and District Coordination Officer was the Principal Accounting Officer under PLGO, 2001.

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

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

DHA Jhelum manages following primary and secondary health care facilities and institutes:

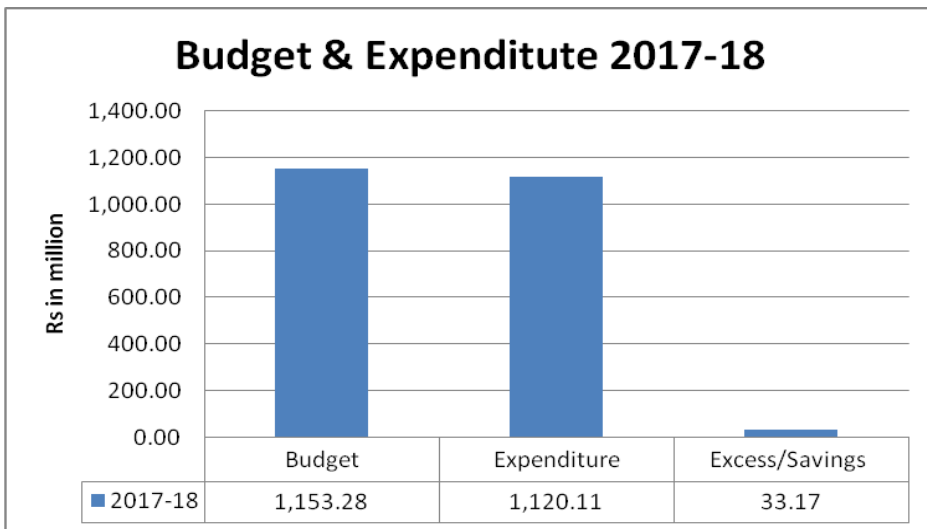
| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| CEO (DHA) | 1 |
| District Health Officers | 2 |
| District Head Quarter Hospitals | 1 |
| Tehsil Head Quarter Hospitals | 2 |
| District Health Development Centre | 1 |
| Rural Health Centre | 6 |
| Basic Health Units | 47 |
| Government Rural Dispensary | 6 |

7.2 Comments on Budget and Accounts

Total budget of District Health Authority Jhelum for the Financial Year 2017-18 was Rs 1,153.28 million, against which only Rs 1,120.11 million was spent. Overall savings of Rs 33.17 million during the Financial Years 2017-18 which was 2.88% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|---------|-------------|---------|-----------|
| 2017-18 | 1153.28 | 1120.11 | 33.17 | 2.88 |



7.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was submitted to the Governor of the Punjab.

| S.No. | Audit Year | No. of Paras | Status of PAC Meeting |
|-------|------------|--------------|-----------------------|
| 1 | 2017-18 | 10 | Not Convened |

7.4 AUDIT PARAS

7.4.1 Irregularity & Non-compliance

7.4.1.1 Irregular purchase of medicines on the rate contract of secretary health Punjab – Rs 165.649 million

According to Rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

Audit of various formations of District Health Authority Jhelum revealed that during 2017-18, bulk purchase of medicine was carried out at provincial level as indicated by the Government of the Punjab Primary & Secondary Healthcare Department Lahore vide No.SO (EP&C) 3-5/2016 dated 26th October, 2017. It was noticed by the audit that CEO (DHA) did not devise annual plan for procurement of the medicines. It was further noticed that the demand of bulk medicine by the consumer was not fulfilled by the Secretary, Primary and Secondary Healthcare Department. This deprived the public of availing health facilities from the benefits of funds amounting to Rs 165.649 million as detailed below:-

(Rs in million)

| Sr. No. | Formation | Medicines bulk purchased |
|--------------|-------------------------------|--------------------------|
| 1 | CEO (DHA) Jhelum | 46.099 |
| 2 | THQ Hospital, Sohawa | 13.922 |
| 3 | DHQ Hospital, Jhelum | 92.617 |
| 4 | THQ Hospital, Pind Dadan Khan | 13.011 |
| Total | | 165.649 |

Audit in of the view that due to weak managerial controls and negligence, relevant procedure was not followed which resulted in irregular purchase of medicines.

The matter was reported to the PAO in October, 2018 and DAC meeting was convened on 28.11.2018. The department replied that the medicines were purchased by the Secretary Primary & Secondary Health Care, Punjab, Lahore. Reply was not satisfactory the DAC directed that matter be referred to Secretary Primary & Secondary Health Care, Punjab, Lahore for justification regarding irregular purchases.

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

[AIR Para No. 1,6,24&8]

7.4.1.2 Misclassification of expenditure – Rs 99.807 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account, Furthermore, according to Rule 12 of General Financial Rules; the expenditure may be incurred for the purpose for which the budget allocation is made. Further, as per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

Scrutiny of record of following offices of District Health Authority Jhelum for the period from 01.07.2017 to 30.06.2018, it was observed that the MS DHQ Hospital, Jhelum had incurred expenditure on procurement of different items, purchase of medicines, repair of machinery, repair of transport, POL Charges, TA bills etc, out of the object head “A05270- Others” instead of re-appropriation under proper object heads as mentioned in the Chart of Accounts. Similarly, CEO District Health Authority and DO Health Jhelum had also charged all the allowances of pay under single Head A01270-others resulting in misclassified expenditure of Rs 99.087 million as detailed below:

(Rs in million)

| Sr.No. | Name of Formation | Head of Account | Amount | Remarks |
|--------|---------------------|-----------------|---------------|---------------------------------------|
| 1 | CEO (DHA) Jhelum | A01270-Others | 1.580 | The detail is at Annexure-R |
| 2 | DO Health | A01270-Others | 21.587 | |
| 3 | DHQ Hospital Jhelum | A05270-Others | 76.640 | |
| | Total | | 99.807 | |

Audit is of the view that due to weak financial controls expenditure was booked into wrong head of accounts.

The matter was reported to PAO concerned in October 2018 and DAC meeting was convened on 28.11.2018. The department replied that HSRA, SSB and PCA allowances had been paid under A01270-Others by DAO Jhelum and one line salary budget was allocated under head A05270-others to DHQ Jhelum and Hospital expended the amount under

relevant head. The reply was not tenable. The DAC kept the para pending for regularization of the competent authority.

Audit recommends regularization of the expenditure from the competent authority.

[AIR Para No. 10,16&21]

7.4.1.3 Non-surrendering of un-utilized funds–Rs 82.675 million

According to Rule 13.8 of Punjab Budget Manual all anticipated savings should be surrendered to the quarters concerned so that these can be utilized on other requirements .Rule 17.20 of P.F.R. Vol.-I provides that anticipated saving should be surrendered in time.

During audit of CEO (DHA) Jhelum, it was observed that Rs 82.675 million was lying in NBP in Account-VI for developmental schemes and miscellaneous at the close of June, 2018. Scrutiny of record revealed that no concrete efforts were made to utilize the funds or surrender well in time for use in other institutions. This resulted in non-surrendering of funds Rs 82.675 million.

Audit is of the view that due to weak internal controls and mismanagement, huge funds are lying unspent in A/C-VI of CEO (DHA) Jhelum which were not surrendered for utilization to other institutions.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018.The department replied that out of total amount Rs22.443 million is for development schemes of UHC Dina, where the litigation was under processed now litigation removed and Deputy Commissioner Jhelum approved the schemes for re execution, the said schemes will be started soon. The remaining amount is salary component of project like as Polio etc. The reply was not tenable. The DAC kept the para pending for regularization of the competent authority.

Audit recommends regularization of the expenditure from the competent authority.

[AIR Para No.14]

7.4.1.4 Less provisions of medicines by primary & secondary health care department – Rs 72.985 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated that “Competent Authority decided that medicines against the

funds of 75% bulk purchase will be provided through Central Purchase” Further, according to Rule 2.33 of PFR Volume-I provides that every Government servant should realized fully and clearly the he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of following DDOs of District Health Authority, Jhelum, it was noticed that against the total budget hold by Secretary P&SHC for bulk purchase of medicines, the medicine of Rs 72.985 million were received less from actual demanded. The details are as under:-

| (Rs in million) | | |
|-----------------|---------------------|-------------------------------------|
| Sr. No | Formation | Less supply of Medicine than demand |
| 01 | CEO (DHA) Jhelum | 21.442 |
| 02 | THQ Hospital Sohawa | 16.401 |
| 03 | DHQ Hospital | 35.142 |
| 04 | RHC Khalaspur | 8.802 |
| Total:- | | 72.985 |

Audit in of the view that due to weak managerial controls and negligence of Primary and Secondary Health care department, less medicines were provided than the budget withhold.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that the medicines demands were furnished to Secretary Primary & Secondary Health Care, Punjab, Lahore for central purchase and received in intervals. Reply was not satisfactory and the DAC directed that matter be referred to Secretary Primary & Secondary Health Care, Punjab, Lahore for justification and fixing responsibility for less than demand supply.

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

[AIR Para No. 2,8,26,&10]

7.4.1.5 Extra/excess supply of medicine than quantity required- Rs 48.948 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated the MS DHQ Hospital Jhelum that “Competent Authority

decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase”

During audit of following offices of District Health Authority Jhelum it was noticed that Primary & Secondary Healthcare Department, Lahore had supplied extra quantity of various medicines valuing Rs 48.948 million than the quantity actual demanded/requirement without need, as detailed given below:

| Sr.No. | Name of Formation | Amount (Rs) |
|--------------|----------------------|-------------------|
| 1 | THQ Hospital Sohawa | 4,572,232 |
| 2 | DHQ Hospital Jhelum | 41,220,501 |
| 3 | RHC Khalas Pur | 150,595 |
| 4 | THQ Hospital PD Khan | 3,005,000 |
| Total | | 48,948,328 |

Audit is of the view that due to weak internal and financial controls, medicines were supplied and received in extra quantity which is wastage of Govt., resources.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that the medicines were centrally purchased and distributed by P & SH Department and whatever quantity received was solely decided by P & SH Department. The DAC kept the para pending and refer the case to the secretary health for justification.

Audit recommends justification of the excess supply of the medicines than demand besides fixing responsibility against the person (s) at fault.

[AIR Para No. 09,27,11&04]

7.4.1.6 Less provisions of medicines than the budget withheld – Rs 19.813 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated that “Competent Authority decided that medicines against the funds of 75% bulk purchase will be provided through Central Purchase” Further according to Rule 2.33 of PFR Vol-I provides that every Government servant should realized fully and clearly the he will be held

personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of DHQ Hospital Jhelum it was noticed that budget amounting to Rs 92.617 million was withheld by Primary & Secondary Healthcare Department, Lahore on account of budget for 75% bulk purchase of medicine vide above referred letter. Against the said budget, medicines valuing Rs 72.814 million was provided to DHQ Hospital Jhelum during the Financial Year 2017-18. This resulted in less provision of medicines for Rs 19.813 million than budget withheld.

Audit in of the view that due to weak managerial controls and negligence, of Primary and Secondary Health care department, less supply of medicines than budget withheld.

The matter was reported to the PAO in September, 2018 and DAC meeting was convened on 28.11.2018. The department replied that the medicines demands were furnished to Secretary Primary & Secondary Health Care, Punjab, Lahore for central purchase and received in intervals. Reply was not satisfactory the DAC directed that matter be referred to Secretary Primary & Secondary Health Care, Punjab, Lahore for justification and fixing responsibility for less supply than budget withhold.

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

[AIR Para No. 25]

7.4.1.7 Irregular procurement due to splitting without calling tender – Rs 17.851 million

According to Rule 12 (1) & (2) of PPRA 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 in the manner and format specified by regulation by the PPRA from time to time. In case of procurements valuing above rupees 2.00 million, advertisement in two national dailies, one English and other Urdu, will appear in addition to advertisement on PPRA website.

Various formations of District Health Authority Jhelum had split up the expenditure amounting to Rs 17.851 million on account of

procurement of different items during Financial 2017-18 to avoid tender. The expenditure without tender under PPRA Rules 2014 held irregular. The detail is as under:

(Amount in Rs)

| Sr.No | Formation | Account Head | Amount |
|-------|----------------------|---------------------------------|-------------------|
| 1 | CEO Health Jhelum | Furniture | 187,742 |
| 2 | DO Health Jlm | Furniture | 195,000 |
| 3 | DHQ Hospital Jlm | Others | 1,514,528 |
| 4 | DHQ Hospital Jlm | Purchase of Tablets | 301,500 |
| 5 | THQ Hospital Sohawa | Misc Purchases (Regular Budget) | 9,197,290 |
| 6 | -do- | Misc Purchases (Health Council) | 2,384,567 |
| 7 | RHC Khalas pur | Misc Purchases | 314,560 |
| 8 | RHC Domeli | -do- | 836,513 |
| 9 | THQ Hospital PD Khan | Tablet | 348,000 |
| 10 | -do- | Misc Health council Exp | 2,571,170 |
| | Total | | 17,850,870 |

Audit is of the view that due to negligence, irregular procurement was made.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that due to administrative and operational constraints, tendering option for purchased items could not be opted. The formations had always ensured to achieve value for money during purchases. The reply was not tenable. The DAC kept the para pending for regularization by the competent authority with direction to check the authenticity of taxes applicable and deduction thereof.

Audit recommends regularization besides ensuring the deduction of applicable taxes and fixing responsibility of the person(s) at fault, .

[AIR Para No. 16,07,20,39,19,18,04,10,05&15]

7.4.1.8 Expenditure in excess of budget allocation –Rs 5.907 million

According to rule 17.15 of PFR volume-I, no Government servant may incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

During Certification Audit of District Accounts Office, Jhelum, it was noticed that the management of the CEO Health Authority, Jhelum incurred excess expenditure amounting to Rs 5,906,851 than budget allocation under the following cost centers during Financial 2017-18 as detailed below:-

(Amount in Rs)

| Description | Head of Account | Budget | Expenditure | Excess |
|-------------------------|--------------------|-----------|-------------|------------------|
| EDO (Health) Jhelum | Regular Allowances | 8,063,297 | 8,083,297 | 20,000 |
| CEO Health (Dev) Jhelum | Pay of Officers | 0 | 2,199,580 | 2,199,580 |
| -do- | Pay of Other Staff | 0 | 658,320 | 658,320 |
| -do- | Regular Allowances | 0 | 3,028,951 | 3,028,951 |
| | Total | | | 5,906,851 |

Audit is of the view that due to weak internal control, excess expenditure than budget allocation was made.

The matter was reported to the DAO Jhelum in October, 2018. DAC meeting was convened on 22.10.2018. The DAO Jhelum replied that savings were related to CEO (DHA) Jhelum and will be referred to CEO office for its regularization. Reply was not satisfactory the DAC directed to regularize the excess expenditure.

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

(Para of Management Report of DHA, Jhelum)

7.4.1.9 Irregular expenditure without estimate on installation of shed in parking area and laundry area – Rs 4.053 million

According to para 4.8 of Health Council Guidelines issued by P&S Health Department, development work of the hospital will be completed according to the approved design and specifications. Further, 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 in the manner and format specified by regulation by the PPRA from time to time.

During audit of DHQ Hospital Jhelum it was notice that expenditure amounting to Rs 4,053,560 was incurred on following development works mention against each.

| Chq No | Dated | Name of Payee | Name of Work | (Rs in million) | |
|--------------|------------|------------------|--------------------------------|-----------------|-----------|
| | | | | Amount | Total |
| 1309848997 | 15/9/2017 | Khan Steel Works | Construction & installation of | 165,120 | 220,160 |
| 1312165234 | 14/11/2017 | | Shed at laundry | 55,040 | |
| 1309848996 | 15/9/2017 | Mughal Builders | Fabrication of shed for car | 498,100 | 1,983,400 |
| 1312165233 | 14/11/2017 | | parking | 489,100 | |
| 1309848990 | 7/8/2017 | | | 996,200 | |
| 1309848986 | 1/8/2017 | Asas Corporation | | 370,000 | 1,850,000 |
| 1309848998 | 15/9/2017 | | Paving of Car | 925,000 | |
| 1312165235 | 14/11/2017 | | Parking | 370,000 | 4,053,560 |
| 1312165294 | 15/6/2018 | | | 185,000 | |
| Total | | | | | |

It was found that the neither estimated according to approved specifications of C&W department was prepared nor the works were allotted as required under Punjab Procurement Rules 2014. This resulted in irregular expenditure.

Audit is of the view that due poor financial controls, irregular expenditure was incurred.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that proper approval of the work was obtained as required under health council guidelines and rough cost estimate was obtained from Deputy Director Development Jhelum. Further, the Deputy Commissioner as PAO has the final authority to make payment. The reply was not tenable as the estimate were not get approved from Superintending Engineer Local Govt. and vetted by Superintendent Engineer Standing Rate Committee. The DAC kept the para pending till compliance.

Audit recommends regularization of the expenditure from the competent authority.

[AIR Para No. 36]

7.4.1.10 Wasteful expenditure on miscellaneous items – Rs 2.80 million

According to government of Punjab primary and secondary health care department letter dated 4th November 2016, Para no.2, the contracts shall be awarded strictly in accordance with specification and rates approved by Primary & Secondary Healthcare Department. Further ordered quantity of each item shall not go beyond their demand.

During audit of THQ Hospital PD Khan it was noticed following items were supplied by Government of Punjab Primary & Secondary Health Department Lahore during Financial Tear 2017-18 in excess of the requirements despite of the fact that the department already had the reasonable quantity of the items supplied resulting in wastage of resources Rs 2.80 million:

(Rs in million)

| Sr.No. | Name of Items | Already installed | Available in Store | Current Supply | Amount of Current Supply |
|---------------|----------------------|--------------------------|---------------------------|-----------------------|---------------------------------|
| 1 | LCD | 18 | 08 | 22 | 1.040 |
| 2 | Chiller | 32 AC and 02 Chiller | - | 22 | 1.760 |
| | Total | | | | 2.800 |

Audit is of the view that due to weak internal and financial control, items were supplied/ accepted without demand and requirement resulting in wasteful expenditure.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that the Chiller and LCD were received from PMU through courier services and amount was not utilized by this office. The DAC kept the para pending and refer the case to the secretary health for justification.

Audit recommends justification of the excess supply of the equipment without demand besides fixing responsibility against the person (s) at fault.

[AIR Para No. 14&03]

7.4.1.11 Provision of sub-standard of medicines–Rs 0.591 million

According to Health Department’s policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be

accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

During the audit of following institutions under District Health Authority Jhelum, it was observed that below mentioned medicines received from MSD Lahore were found substandard in lab test report during financial year 2017-18, resulted in substandard provision and receipt of medicines valuing Rs 591,336 as detailed below:

(Rs in million)

| Sr.No | Formation | Name of medicines | Batch No | Qty | Amount |
|--------------|----------------------|--|--|---------|----------------|
| 1 | CEO (DHA) Jlm | Inj.Metomide(Each 2ml contains:Metoclopramide HCL B.P equivalent to metoclopramide 10mg | M735, Mfd by CCL Pharmaceutical (PVT) Ltd., Lahore | 6750 | 108,000 |
| 2 | | Tab. Ponstan forte | 1850177 by Pifzer | 19200 | 26,608 |
| 3 | THQ Hospital Soahwa | Tab Ponstan Fort (Mefenamic Acid 500mg) | 1850099 | 86,400 | 128,736 |
| 4 | DHQ Hospital Jlm | Tab Ponstan Fort 500mg (Mefenamic acid) | 1750618 | 134,400 | 200,256 |
| 5 | THQ Hospital PD Khan | Ponstan Fort 500mg | 1850099 | 86,400 | 127,736 |
| Total | | | | | 591,336 |

Audit was of the view that payment without DTL reports was due to poor financial discipline and weak internal controls.

The matter was reported to the PAO in October 2018 and DAC meeting was convened on 28.11.2018. The department replied that the medicines were purchased by Primary and Secondary Health Care Department Lahore. The offices had not utilized the medicines due to failure of DTL reports. The DAC kept the para pending and refer the para to the Secretary Health for replacement of medicine and fixing of responsibility.

Audit recommends replacement of substandard medicines supplied by the MSD besides fixing responsibility of the person(s) at fault.

[AIR Para No. 18,03,23&21]

7.4.2 Performance

7.4.2.1 Non-approval of accounting systems of health council from Finance Department Punjab and incurrence of expenditure –Rs 57.484 million

According to para 1.2 of Health Council Guideline, Health Council to incur and approve the expenditure for THQ Hospital comprising of i. AC, ii. MPA concerned iii. MS THQ Hospital concerned iv. Dy DHO concerned v. Representative of Secretary Primary & Secondary Health care Department vi. Dy DO (Buildings) concerned vii. TMO concerned viii. Medical SWO concerned ix. 2 Businessmen nominated by the AC concerned.

During audit of the following formations of District Health Authority Jhelum, it was noticed that accounting system for incurrence of expenditure and withdrawal of funds from Health Council Account was carried out amounting to Rs 57.484 million with the approval Primary and Secondary Health Care Department Government of the Punjab as detailed below.

(Rs in million)

| Sr.No | Name of Formation | Amount |
|-------|------------------------|---------------|
| 1 | DO Health Jhelum | 17.875 |
| 2 | DHQ Hospital Jhelum | 25.709 |
| 3 | THQ Hospital P.D. Khan | 13.90 |
| | Total | 57.484 |

Procedure of accounting system was neither approved by the Finance Department Punjab nor adopted with the concurrence of AG Punjab. This resulted in irregular expenditure from Health Council.

Audit is of the view that due to weak internal controls, accounting system was not got approved from the Finance Department.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that budget provided was utilized according to the instructions of Primary & Secondary Health Care Department. The DAC kept the para pending and refer the case to Finance Department Punjab for clarification.

Audit recommends matter is immediately taken up with Finance Department for approval of accounting system of health council besides regularization of the amount already incurred.

[AIR Para No. 12,33&22]

7.4.2.2 Non-provision of budget for local purchase of medicines –Rs 39.580 million

Secretary Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated all the DHQ Hospitals in Punjab that “Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase” and funds for local purchase (15%) and natural Calamities will be allocated by the concerned District Health Authority out of its own resources.

During audit of following offices of District Health Authority Jhelum, it was noticed that total bifurcation of budget allocation of medicines was as below:

(Amount in Rs)

| Formation | Total Allocation | 75% Bulk purchase of medicines | 15% Local purchase of medicines | 10% Natural Calamities |
|------------------------|-------------------------|---------------------------------------|--|-------------------------------|
| DHQ Hospital Jhelum | 123,489,851 | 92,617,388 | 18,523,478 | 12,348,985 |
| THQ Hospital Sohawa | 18,562,318 | 13,921,739 | 2,784,348 | 1,856,332 |
| THQ Hospital P.D. Khan | 17,348,537 | 13,011,478 | 2,602,296 | 1,734,864 |
| Total | 159,400,706 | 119,550,605 | 23,910,122 | 15,940,181 |

Budget for 75% bulk medicines was withheld by Secretary Primary & Secondary Health Care Department and remaining 25% budget amounting to Rs 39,850,303 was required to be provided by the District Health Authority Jhelum which was not provided. Due to not provision of 25% budget by DHA Jhelum, the above mentioned formations incurred the expenditure on Local Purchase of Medicines from SDA.

Audit is of the view that due to weak internal and financial control expenditure on local purchase of medicine was incurred out of SDA instead of getting budget from DHA Jhelum

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that budget was not provided by the CEO Health Jhelum and in order to cater the emergency situations the Hospitals had incurred the expenditure out of SDA. The DAC kept the para pending and refer the matter to CEO Health for Justification.

Audit stressed that justification be provided for non-provision of budget for local purchase of medicines.

[AIR Para No. 19,17 & 09]

7.4.2.3 Lapse of funds of special deposit account (SDA)– Rs 14.093 million

According to revised procedure for SDA issued by Government of the Punjab Finance Department vide letter No. SO (TT)6-1/2007 dated.11.09.2007 para 3 (ii) the unspent balance in SDA shall invariably lapse to Government at the close of financial year. Further according to Rule 17.20 of P.F.R. Vol.-I provides that anticipated saving should be surrendered in time.

Scrutiny of record of the following institutions of CEO (DHA) Jhelum revealed that funds amounting to Rs 14.093 million was not surrendered in time for use in other institutions and lapsed by the department as given below.

(Amount in Rs)

| Financial Year | Name of Office | Account | Head | Funds Lapsed |
|-----------------------|-----------------------|----------------|------------------------|---------------------|
| 2017-18 | THQ Hospital PD Khan | SDA | Non-salary Expenditure | 1,251,500 |
| | THQ Hospital Sohawa | SDA | -do- | 208,475 |
| | DHQ Hospital Jhelum | SDA | -do- | 12,632,922 |
| | Total | | | 14,092,897 |

Audit is of the view that due to weak internal and financial control funds were not surrendered in time.

The matter was reported to the PAO in October, 2018. It was replied that at the end of financial year the cheques remained uncleared due to the policy of caretaker government. The DAC kept the para

pending and refer the para to the District Accounts officer to probe the matter and fix the responsibility.

Audit recommends that the lapse of funds be justified besides fixing of responsibility against the person(s) at fault.

(AIR Para # 07,05 & 22)

7.4.3 Weak Internal Control
7.4.3.1 Un-authorized payment of incentive allowance to specialist – Rs 6.085 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

Scrutiny of the record of following DDOs of District Health Authority, Jhelum revealed that all specialists/Consultants were drawing full amount of incentive allowance without visiting the Hospital in the evening. There was no proof of evening visits in biometric attendance system of Hospital. This resulted in overpayment of Rs 6,084,735 on account of non-deduction of 40% of the incentive allowance from the allowances paid to the specialist during the financial year 2017-18 as detailed below.

(Amount in Rs)

| Sr.No. | Name of Formation | Amount |
|--------------|----------------------|------------------|
| 1 | THQ Hospital, Sohawa | 2,002,420 |
| 2 | DHQ Hospital, Jhelum | 4,082,315 |
| Total | | 6,084,735 |

Audit is of the view that due to weak internal control, 40% incentive allowance was not deducted. This resulted in violation of government rules and loss to the government.

The matter was reported to the PAO in October, 2018 and DAC meeting was convened on 28.11.2018. The department replied that most of the concerned officers were visited in the evening but their biometric attendance is not available. Reply was not satisfactory. The DAC directed to recover the amount from the concerned.

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

[AIR Para No. 6&17]

7.4.3.2 Un-authorized payment of GST from utility bills – Rs 1.743 million

According to Government of the Pakistan Ministry & law and justice letter No. 128/2011-Law(FTO) dated 16th July 2012, “FBR to allow exemption on sales tax on supply of goods including electricity, to the charitable hospital of 50 beds or more as provided in entry No.52-A of the sixth schedule of sales tax Act 1990.

During audit of DHQ Hospital Jhelum it was noticed that a sum of Rs1,743,533 was paid on account GST on utilities in violation of the above order. This resulted in irregular payment of GST as detailed below

(Amount in Rs)

| Month | Electricity Meter Number | | | | | | Total (GST) |
|--------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------|
| | GST paid against meter No. | GST paid against meter No. | GST paid against meter No. | GST paid against meter No. | GST paid against meter No. | GST paid against meter No. | |
| | 7640400 | 8390600 | 740300 | 8390801 | 8390800 | 8390601 | |
| Jul-17 | 433 | 73,218 | 5,863 | 49,060 | 58,912 | 72,159 | 259,645 |
| Aug-17 | 1,160 | 74,977 | 5,825 | 54,601 | 51,249 | 71,486 | 259,298 |
| Oct-17 | 2,012 | 99,883 | 6,979 | 78,237 | 51,454 | 89,310 | 327,875 |
| Feb-18 | 425 | 19,432 | 2,423 | 60,662 | 249,393 | 31,136 | 363,471 |
| Apr-18 | 268 | 17,755 | 3,923 | 33,961 | 43,976 | 27,458 | 127,341 |
| May-18 | 297 | 60 | 4,748 | 33,238 | 60,285 | 72,463 | 171,091 |
| | Sui Gas meter Number | | | | | | |
| Month | GST paid against meter No. | | GST paid against meter No. | | GST paid against meter No. | | |
| | 96704530003 | | 26704530000 | | 86704530004 | | |
| May-17 | 2,880 | | 40,740 | | 760 | | 44,380 |
| Jun-17 | 2,080 | | 53,613 | | 640 | | 56,333 |
| Jul-17 | 2,204 | | 41,627 | | 635 | | 44,466 |
| Aug-17 | 2,460 | | 35,395 | | 771 | | 38,626 |
| Mar-18 | 3,111 | | 46,214 | | 1,682 | | 51,007 |
| | Grand Total | | | | | | 1,743,533 |

Audit is of the view that due to poor financial management, exemption of GST on utilities had not been availed.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that clarification had been obtained from Regional Tax Officer Rawalpindi and

communicated to XEN SNGPL and IESCO for getting exemption on billing which will be started in near future. The DAC kept the para pending till compliance.

Audit recommends immediate adjustment of already paid Sales tax amount.

[AIR Para No. 37]

7.4.3.3 Overpayment due to non-deduction/deposit of income tax/ G.S.T/P.S.T recovery thereof –Rs 1.703 million

According to Section 153 of Income Tax Ordinance, 2001 Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% on purchases, 6% on services and 7.5 % on development (Civil works) respectively. Further, according to Punjab Sales Tax Act, 16 % PST is required to be deducted from payment made to service providers.

During audit of following offices of District Health Authority Jhelum it was observed that the applicable taxes were not/less deducted at the time of making payment to the vendor resultantly overpayment of Rs 1.703 million was made as detailed below:

| (Rs in million) | | | | | |
|-----------------|------------------------|----------------|----------------|----------------|------------------|
| Sr.No. | Formation | Income Tax | GST | PST | Total |
| 1 | DO Health | 173,692 | 336,498 | 0 | 510,190 |
| 2 | THQ Hospital Sohawa | 105,394 | 0 | 388,553 | 493,947 |
| 3 | DHQ Hospital Jhelum | 96,039 | 0 | 0 | 96,039 |
| 4 | Para Medical School | 16,732 | 62,655 | 0 | 79,387 |
| 5 | RHC Khalas Pur | 109,610 | 198,946 | 47,324 | 355,880 |
| 6 | RHC Domeli | 38,238 | 129,373 | 0 | 167,611 |
| | | 539,705 | 727,472 | 435,877 | 1,703,054 |

Audit holds that due to poor internal control and mismanagement applicable taxes were not deducted /deposited into Government Treasury.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that the concerned had been communicated to deposit the amount. The DAC kept the para pending till full recovery.

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

[AIR Para No. 08,20,21,38,17,01& 18]

7.4.3.4 Overpayment due to non-deduction of house rent allowance, conveyance allowance and 5% of basic pay – Rs 1.519 million

According to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) Lahore’s letter No.FD(M-D)1-15/82-P-I, dated 15th January, 2000, the Government servant who is allotted a government residence is not allowed to draw House Rent Allowance and will have to pay House Maintenance charges @ 5% of the basic pay.

Various offices under District Health Authority Jhelum had not deducted 5% of basic pay on account of maintenance charges, house rent allowance and conveyance allowance amounting to Rs 1,518,518 from the pay of their staff residing in the government residencies:

(Amount in Rs)

| S. No. | Formation | Pay & Allowances | Remarks |
|--------|----------------------|------------------|------------------------------------|
| 1 | DHQ Hospital Jhelum | 1,070,774 | The detail is at Annexure-S |
| 2 | THQ HospitalSohawa | 118,632 | |
| 3 | RHC Khalas Pur | 36,936 | |
| 4 | THQ Hospital PD Khan | 292,176 | |
| | Total | 1,518,518 | |

Audit is of the view that due to internal control failures and financial mismanagement, house rent allowance, conveyance allowance and 5% of basic allowance was not deducted from different officials.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department admitted the recovery and replied that the recovery process though change form statements will be started soon. The DAC kept the para pending till full recovery.

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

(AIR Para # 28,01,02& 17)

7.4.3.5 Un-authorized payment of pay & allowances to staff resigned from job – Rs 1.016 million

According to terms & conditions of appointment, if the officer will resign from service without submitting one month pay in lieu of notice shall be deposited by the officer. Further, according to Sub Treasury Rules 7-A, conveyance allowance was not admissible during leave.

During audit of following offices of District Health Authority Jhelum it was observed that different staff and doctors had resigned from job or their contract had been expired, but pay & allowances were not stopped and over payment had been made as detailed below:-

(Amount in Rs)

| Sr.No. | Formation | Amount |
|---------------|---------------------|------------------|
| 1 | DHQ Hospital Jhelum | 866,925 |
| 2 | RHC Khalas Pur | 149,329 |
| | Total | 1,016,254 |

Audit is of the view that due to financial mismanagement, pay & allowance was paid to staff resigned from duty.

The matter was reported to the PAO in September 2018 and DAC meeting was convened on 28.11.2018. The department replied that the concerned staff had been communicated to deposit the amount. The DAC kept the para pending till full recovery.

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

[AIR Para # 03 & 08]

CHAPTER 8

DISTRICT HEALTH AUTHORITY, KASUR

8.1 Introduction of the Authority

District Health Authority, Kasur was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Kasur is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

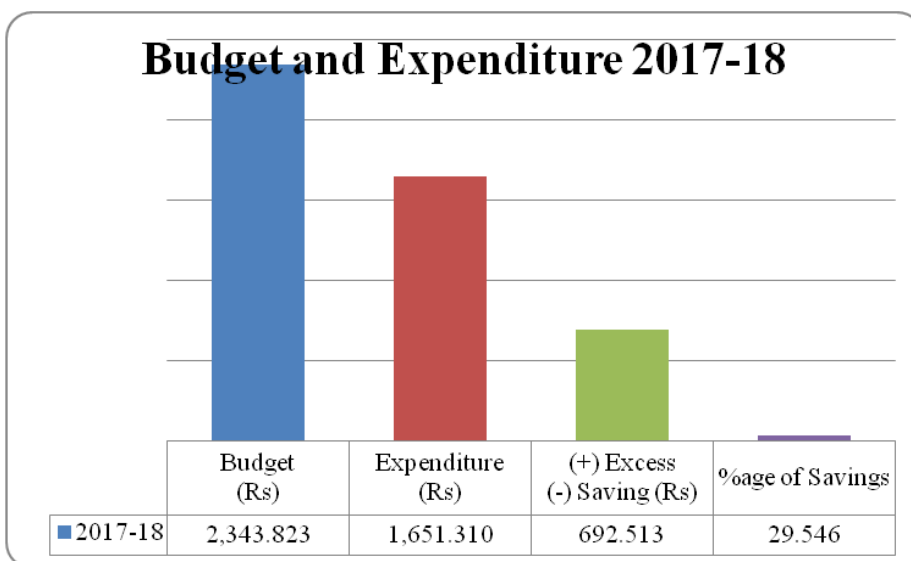
DHA Kasur manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| District Health Officers | 1 |
| Chief Executive Officer, DHA | 1 |
| District Head Quarter Hospitals | 1 |
| Tehsil Head Quarter Hospitals | 3 |
| Government Rural Dispensary | 20 |
| Rural Health Centre | 12 |
| Basic Health Units | 82 |
| District Health Development Centre | 1 |

8.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 2343.823 million, against which only Rs1651.310 million was spent. Overall savings of Rs 692.513 million during the Financial Years 2017-18 which was 29.546% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

| Financial Year 2017-18 | Budget (Rs in million) | Expenditure (Rs in million) | Excess / Saving (Rs in million) | % Saving |
|------------------------|------------------------|-----------------------------|---------------------------------|----------|
| Salary | 1,466.024 | 1,466.024 | - | 0 |
| Non-Salary | 168.218 | 168.217 | 0.001 | 0.00 |
| Development | 37.587 | 17.067 | 20.520 | 54.59 |
| Total | 1,671.829 | 1,651.308 | 20.521 | |



8.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1 | 2017-18 | 28 | Not convened |

8.4 AUDIT PARAS

8.4.1 Misappropriation

8.4.1.1 Misappropriation of equipment - Rs1.420 million

Rule 4 (c) of PLG (Property) Rules 2003 requires that manager shall take steps to ensure that property meant for use of public is actually used to the maximum benefit of the public.

During audit of the MS THQ Hospital, Pattoki, it was revealed that the following items were received and issued to different sections of the hospital. Physical stock checking of the store revealed that the goods valuing Rs 1.420 million were not available in the hospital as detailed below:

| Sr. No. | Delivery No. | Dated | Description | Rate (Rs) | Qty. Balance | Amount (Rs) |
|----------------|---------------------|--------------|--------------------|------------------|---------------------|--------------------|
| 1 | 22950001748 | 20.04.18 | LED | 130,000 | 10 | 1,300,000 |
| 2 | 22950002349 | 21.06.18 | Lenovo LCD | 30,000 | 3 | 120,000 |
| Total | | | | | | 1,420,000 |

Audit was of the view that goods were missing poor asset management and weak internal control.

This resulted in loss to the public exchequer for Rs.1.420 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of valuable government assets besides fixing responsibility and initiating disciplinary action against the officers / officials at fault.

[PDP No.19]

8.4.1.2 Likely embezzlement of government receipts - Rs 4.084 million

According to Rule 78 (1) of Punjab District Authorities (Budget) Rules 2017, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Authority fund, under the proper receipt head. The head of office shall supervise and take corrective measures in respect of activities of collecting officer.

The examination of laboratory test record of DHQ Hospital Kasur revealed that hospital performed certain lab tests and collected Rs 4.084

million from the patients. The lab attendants marked these tests as emergency or indoor patients but doctor's advice for these tests were not provided for audit scrutiny. These tests are performed at hospital at very low rate, market rates of these are very high, so in the absence of doctors' advice about tests of patients it could safely be conclude that the irrelevant tests were conducted and patient number of hospital was used to save the even nominal fee.

Audit held that irregularity was incurred due to financial indiscipline and weak internal control government money was less recovered. This resulted embezzlement of government receipts amounting to Rs4.084 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of government money besides fixing responsibility against the officers / officials at fault.

[PDP No. 8]

8.4.2 Non -production of Record

8.4.2.1 Non-production of record – Rs 46.566 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Management of following formations did not provide the record for audit relating to the expenditure. In the absence of aforementioned record, authenticity, validity and accuracy of expenditure worth Rs 46.566 million could not be verified

| Year | Name of the formation | Description | PDP No. | Amount Rs in million |
|--------------|-----------------------|------------------------------|---------|----------------------|
| 2017-18 | THQ Kot Radha Kissen | Health Council | 4 | 5.5 |
| 2017-18 | THQ Kot Radha Kissen | Different suppliers vouchers | 7 | 1.356 |
| 2017-18 | DO (H) Kasur | Vouched accounts | 1 | 21.277 |
| 2017-18 | DO (H) Kasur | Health council | 2 | 18.433 |
| Total | | | | 46.566 |

Audit holds record was not produced due to poor record keeping and weak internal controls.

Non-production of record resulted in unauthentic expenditure of Rs 45.566 million

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends production of record for audit scrutiny besides fixing responsibility against officers at fault.

[PDP No. 4, 7, 1, 2]

8.4.3 Irregularity and non-compliance.

8.4.3.1 Irregular purchase without advertisement at PPRA website – Rs 47.469 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 in the manner and format specified by regulation by the PPRA from time to time.

Audit of following formations for the year 2017-18, it was revealed that expenditure of Rs 47.469 million was incurred on the purchase of different goods without adopting the PPRA rules.

| Sr. No. | Formations | Description | PDP No. | Amount (Rs in million) |
|--------------|----------------------|------------------|---------|------------------------|
| 1 | DHQ Kasur | Printing work | 6 | 3.350 |
| 2 | DHQ Kasur | Store items | 12 | 9.879 |
| 3 | DHQ Kasur | Ex ray | 18 | 2.739 |
| 4 | THQ Kot Radha Kissan | LP Medicine | 3 | 7.509 |
| 5 | THQ Kot Radha Kissen | Medicine | 1 | 8.046 |
| 6 | THQ Chunian | LP | 1 | 4.090 |
| 7 | THQ Chunian | Printing | 4 | 2.451 |
| 8 | THQ Chunian | Tab | 6 | 0.674 |
| 9 | RHC Changa Manga | Medicine | 3 | 0.398 |
| 10 | RHC Changa Manga | Different goods | 1 | 1.010 |
| 11 | THQ Chunian | Generator | 3 | 3.549 |
| 12 | THQ Chunian | Furniture | 9 | 0.752 |
| 13 | DHQ Kasur | Flex purchased | 16 | 1.983 |
| 14 | DHQ Kasur | Irregular repair | 20 | 1.039 |
| Total | | | | 47.469 |

Audit was of the view that purchase of different items without following PPRA was due to poor financial discipline and weak internal controls.

This resulted in uneconomical purchase of above-mentioned items amounting to Rs 47.469 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 6, 12, 18, 3, 1,1, 4, 6, 3, 1, 3, 9, 16, 20]

8.4.3.2 Non-completion of development schemes due to non utilization of development funds-Rs 20.738 million

Finance Department vide letter No. SO (H-I)16-27/2016-17 dated 16.03.2017 released Rs 41.027 million for the completion of 51 ongoing schemes pertaining to Health Sector of District Kasur.

Audit of CEO DHA Kasur it was revealed that out of total development grant Rs 41.028 million, CEO DHA Kasur released Rs 20.289 million against 13 schemes for completion during 2016-17. The remaining funds of Rs 20.738 million were neither released nor funds allocated in the DHA Budget Book for the FY 2017-18 for the completion of remaining 38 development schemes.

Audit was of the view that non-allocation of unspent funds was due poor financial discipline.

This resulted in loss to public exchequer for Rs20.738.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 2]

8.4.3.3 Irregular transfer of fund to building department - Rs 20.238 million

According to Rule 38 (2), (5) & (14) of Punjab District Authorities (Budget) Rules 2017 the executing agency shall execute development projects as per parameters fixed in the approved PC-I and in accordance to the rules or instructions relevant to the respective executing agency who shall follow PC-III format for monitoring development projects. In case of development project under execution, the executing agency shall send monthly progress reports in the prescribed forms BM-5 and BM-7 to CEO 10th of each succeeding. The PC-IV signed by the head of office and institutions shall be mandatory formal the projects and PC –V shall be prepared for mega projects.

CEO (DHA) Kasur transferred Rs 20.238 million to building department for the development works pertaining to health sector under the control of CEO Health. Transfer of fund was held irregular because no estimate and scope of work was shared by the building department.

Technically sanctioned estimates, inclusion of schemes in ADP of the building department and flotation of tenders were not on record. In the absence of requisite record and non-availability of vouched accounts the authenticity of payment and timely completion of work could not be warranted.

Audit was of the view that irregular transfer of funds was due to poor financial discipline.

This resulted in irregular transferred of funds Rs 20.238 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.4]

8.4.3.4 Wastage of public money due to non-completion of schemes Rs 105.361 million

As per Rule 32 of Punjab District Authority Budget Rules 2017 states that “as far as possible development projects shall be completed within the financial year and in exceptional circumstances a project may be phased over two financial years”.

Audit of CEO (DHA) Kasur revealed that an amount of Rs 41.028 million was released against 51 ongoing schemes during 2016-17. The CEO DHA released Rs 20.028 million against 13 schemes as deposit work to the executing agency during 2016-17. The funds for the remaining 38 schemes amounting to Rs 20.738 million were not released during 2017-18 for the completion of ongoing development schemes and an expenditure of Rs 105.361 million incurred up to December 2016 on these schemes was wasted and late complete might result in increase in the cost estimate.

| Sr. No. | Description | Total No. of schemes | Estimated cost | Expenditure upto 12/2016 | Balance funds required |
|----------------|-------------------------|-----------------------------|-----------------------|---------------------------------|-------------------------------|
| 1 | Status of total schemes | 51 | 189.525 | 148.498 | 41.027 |
| 2 | Funds released | 13 | 63.246 | 43.137 | 20.289 |
| 3 | Remaining schemes | 38 | 126.099 | 105.361 | 20.738 |

Audit was of the view wastage of government funds was due to poor financial discipline and weak internal controls.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends completion of schemes beside lapse and negligence on the part of the responsible.

[PDP No.3]

8.4.3.5 Loss to government due to purchase of medicine at higher rates - Rs 9.650 million

According to Rule 2.33 of P.F.R Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part. Further Finance Department has imposed complete ban on serving lunch in the meeting keeping in view the austerity measures.

Audit of CEO (DHA) Kasur it was revealed that medicine to the tune of Rs 39.967 million was purchased during 2016-17. The medicine was purchased on the rate contract approved by the Secretary, Primary and Secondary Health Government of the Punjab. The examination of rate contract revealed that the rates of medicines were two to three time higher than the rates approved for the purchase of medicine during previous financial year 2015-16 by the Secretary P&HS. Due to this reason government sustained a loss of Rs 9.650 million due to purchase of medicine at higher rates at detailed below.

Audit was of the view that purchase of medicines at higher rates was due to financial indiscipline and weak internal control.

This resulted in loss of Rs 9.650 million to the public exchequer.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.9]

8.4.3.6 Purchase of medicines without execution of rate contract with the suppliers – Rs 39.967 million

All contracts on behalf of a local government shall be made by the Nazim/ Mayor or Chairman concerned or any other officer authorized by him in this behalf. A formal deed of agreement shall be executed between the Local Government through the Nazim/ Mayor or Chairman concerned and the contractor for every contract. The contract shall be made after inviting tenders and all agreements shall be attested by two witnesses and shall bear the seal of the Local Government. Moreover, all agreements shall be written on a stamp paper of appropriate value and shall where necessary be registered under the law for the time being in force. The authority approving or executing the contract shall be responsible for ensuring that the contract is made after observing all legal and procedural formalities under these rules and Punjab Procurement Regulatory Authority Rules according to Rule 4 & 5 of the PLG (Contract) Rules, 2003 read with Rule 4, 5 & 6 of the PLG (Contract) Rules 2017.

CEO (DHA) Kasur purchased MSD medicines for Rs 39.967 million during the Financial Year 2016-17 for onward supply to DOH and RHCs in violation of instructions of the government. The CEO DHA Kasur adopted the procedure for the purchase of MSD medicine on the rate contract approved by Secretary P&SHC with the suppliers of medicines / pharmaceuticals, contrary to the Punjab Procurement Rules, 2014. Moreover, District Health Authority did not conclude a formal agreement with the suppliers and did not obtain performance bond and security at the rate of 5% to safeguard the public interest in the light of Rule 27 of PPRA 2014.

Audit was of the view that purchase of medicines without entering into contract was due to weak internal controls.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 11]

8.4.3.7 Non-transparent purchase of medicine for flood effectees– Rs 1.511 million

According to section 2(XVII)(b) of PLGO 2001 “mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive”. According to rule 8 of PPR 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During audit of CEO (DHA) Kasur it was noticed that an expenditure of Rs 1.511 million was incurred on the purchase of medicine for flood effectees during 2017-18. The medicine for flood was purchased on the rate contract approved for the purchase of LP medicine by DHQ Hospital Kasur. The medicine was purchased by splitting the bills without having any demand for purchase and immediate requirement. The examination of record revealed that Income Tax @ 10% was deducted instead of 15% as approved in the rate contract. Due to this reason government sustained a loss of Rs 75,500.

Audit was of the view that irregular purchase was made due to financial indiscipline and weak internal control.

This resulted in non-transparent purchase of Rs1.511 million and loss of Rs 75,500 on account of less deduction of income tax.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of less deduction of income tax and regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.7]

8.4.3.8 Excess purchase of stationery - Rs 0.743 million

According to section 2(XVII)(b) of PLGO 2001 “mal-administration means and includes delay, inaction, incompetence,

inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive”.

During audit of CEO (DHA) Kasur it was noticed that an expenditure of Rs 743,140 was incurred on the purchase of 850 reams during 2017-18 without requirement as examination of stock register revealed that not even a single ream was issued. The purchase of such a huge quantity was just blockage of public money.

Audit was of the view that irregular purchase was made due to financial indiscipline and weak internal control.

This resulted unjustified purchase of computer reams for Rs 0.743 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.16]

8.4.3.9 Irregular purchase of LP medicine-Rs 29.850 million

As per letter vide no. SO (P-1) H/3-64/2008 dated 12-08-2013 regarding Policy and operational guidelines for local purchase of medicine (day to day) , Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. The policy also requires hospital to document all items to be purchased under local purchase system in a given financial year. The complete documentation of incidences of local purchases will help government to identify commonly used medicines that would eventual be made part of the bulk purchases.

MS DHQ Hospital purchased LP medicines for Rs 29.850 million during 2017-18. Following irregularities were noticed. The examination of record revealed that some medicines were purchased for patients treated at OPD. No separate treatment register showing the name of patients, diagnosis and medicines recommendation was maintained retail price list was not on record to ascertain the market price of the LP medicine. Medicine was purchased in bulk instead of patient to patient basis. Salt, company name etc. was not mention in the bills. This clearly indicates

defective purchase of LP medicine by depriving the deserved indoor patients.

Audit held that irregular purchase was made due to financial indiscipline and weak internal control by the management. This resulted loss to the government Rs29.850 million.

The matter reported to the management in October, 2018. The department did not submit any reply nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.4]

8.4.3.10 Acceptance of below shelf life medicine - Rs 0.950 million

According to section 2(XVII)(b) of PLGO 2001 “mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.”

Audit of DHQ Hospital Kasur it was noticed that 20000 inj. omeprazole was purchased at a cost of Rs 950,000. The supply order was issued on 07.10.2016 and the medicine was received on 26.01.2017 with expiry date in November, 2018. Payment was made to the firm in June, 2018 after receipt of DTL report on 23.03.2018. It was further noticed that 1,550 injections were issued without DTL report. By the time DTL report was received, the shelf life of the medicine was below 50% whereas full payment was released.

Audit was of the view that use of injections before DTL report and acceptance below 50% shelf life before was due to weak internal and administrative controls.

This resulted in irregular payment of Rs 950,000.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.5]

8.4.3.11 Irregular payment to waste management company – Rs 1.677 million and payment of PST and Income Tax at the expense of government-Rs 436,199

As per Section 3(1) of Punjab Sales Tax Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity.

Audit of accounts record of DHQ Hospital Kasur revealed that payment of Rs 1.677 million was made to M/s AT waste management on providing the services of disposal of hospital waste during 2017-18. The firm added 16% PST and 10% Income Tax in the rate for the disposal of hospital waste which was irregular. The amount of Income Tax @ 10% and PST @ 16% was to be deducted from the income of the firm whereas in this instant case it was paid at the cost of the government.

| Sr. No. | Billing date | Billing Amount (Rs) | PST @ 16% (Rs) | Income Tax @ 10% (Rs) | Total Amount (Rs) |
|--------------|--------------|---------------------|----------------|-----------------------|-------------------|
| 1 | Jan-18 | 231,000 | 36,960 | 23,100 | 60,060 |
| 2 | Dec-17 | 220,290 | 35,246 | 22,029 | 57,275 |
| 3 | Jul-17 | 232,470 | 37,195 | 23,247 | 60,442 |
| 4 | Oct-17 | 373,940 | 59,830 | 37,394 | 97,224 |
| 5 | Nov-17 | 297,010 | 47,522 | 29,701 | 77,223 |
| | August 2017 | 322,980 | 51,677 | 32,298 | 83,975 |
| Total | | | | | 436,199 |

Audit was of the view non-deduction of income tax and PST from the payment of supplier was due to poor financial discipline and weak internal controls.

This resulted in loss of Rs 436,199 to public exchequer.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of government taxes and regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.7]

8.4.3.12 Doubtful purchase of POL – Rs 2.166 million

According to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969, Log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle.

Management of following formations under the control of (CEO) DHA Kasur revealed that a sum of Rs 2.166 million was spent on the consumption of POL for generator. Payment was held doubtful because the consumption record of diesel was not available in hospital. It was noticed that the hospital has dual connection of electricity and the generator start when both the lines were switch. Further, there was no backup or verification of WAPDA schedule in record.

| Year | Name of formation | PDP No. | Amount (Rs in million) |
|-------------|--------------------------|----------------|-------------------------------|
| 2017-18 | DHQ Kasur | 14 | 1.125 |
| 2017-18 | THQ KRK | 14 | 0.440 |
| 2017-18 | DO (H) Kasur | 9 | 0.601 |
| | Total | | 2.166 |

Audit held that irregularity was incurred due to financial indiscipline and weak internal control. This resulted doubtful expenditure of Rs 2.166 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

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

[PDP No 14, 14, 9]

8.4.3.13 Unjustified payment of GST on electricity bills – Rs 4.602 million

According to Sr. No. 52-A of Table-1 of Sixth Schedule of Sales Tax Act 1990, Goods supplied to Hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more are exempt from tax.

Audit of accounts record of DHQ Hospital Kasur revealed that GST, additional surcharge, penalty etc. to the tune of Rs 4.602 million was paid, out of total bill of Rs 12.786 million during the period 2017-18. The payment was held unauthorized as the same was exempt for Hospitals.

Audit was of the view payment GST and other surcharge was due to poor financial discipline and weak internal controls.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report

Audit recommends adjustment of GST and regularization of matter from competent authority besides fixing responsibility person (s) at fault

[PDP No.10]

8.4.3.14 Non-transparent expenditure due to splitting the job orders - Rs 1.325 million

According to rule 12 (1) of the Punjab Procurement Rules, 2014, all Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Audit of the following formations of Kasur for the Financial Year 2017-18, it was revealed from record that a sum of Rs 1.325 was incurred on purchase of different goods by splitting the bills to avoid tendering process.

| Year | Name of the formation | PDP No. | Amount (Rs in million) |
|-------------|------------------------------|----------------|-------------------------------|
| 2017-18 | THQ Hospital Chunian | 8 | 1.108 |
| 2017-18 | THQ Hospital Pattoki | 17 | 0.217 |
| | Total | | 1.325 |

Audit was of the view that irregularity was incurred due to financial indiscipline and weak internal control.

This resulted irregular purchase of Rs1.325 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.8.17]

8.4.3.15 Irregular appointment of contingent paid Staff- Rs 3.967 million

As Per Finance Department vide letter No. RO(Tech)FD2-2/2001 dated 03.11.2008 issued instructions that appointment of contingent paid staff shall be made on merit and after advertisement in leading newspapers.

During audit of DO Health Kasur for the year 2017-18, scrutiny of paid vouchers for the year 2017-18 revealed that payment of Rs.3.967 million was made to 68 contingent paid staff. Sanitary petrol were initially appointed for three months and further extended for next three months without advertisement through press in violation of above Rules. Therefore, the appointments were held irregular and unauthorized for the period from 01-07-2017 to 30-11-2017.

Audit was of the view that irregular payment was made due to financial indiscipline and weak internal control.

This resulted irregular payment of Rs3.967 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault

[PDP No.10]

8.4.4 Performance

8.4.4.1 Non-credit of receipt in Authority Account - Rs 43.617 million

According to Rule 7 (e) of Punjab District Authorities (Budget) Rules 2017, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Authority fund, under the proper receipt head.

Audit of CEO DHA Kasur revealed that the receipt of the DHA amounting to Rs 43.617 million was not credited into Account-VI during 2016-17 and 2017-18.

| Sr. No. | Description | Year | Total receipt (Rs) |
|----------------|--------------------|-------------|---------------------------|
| 1 | DHA receipts | 2016-17 | 29,721,816 |
| 2 | DHA receipts | 2017-18 | 13,895,296 |
| | Total | | 43,617,112 |

Audit was of the view that due to weak internal control the receipt was not credit into the government treasury. This resulted the misappropriation and misuse of public money Rs 43.617 million.

The matter reported to the management in October, 2018. The department did not submit any reply nor DAC meeting convened till the finalization of this report.

Audit recommends regularized the matter besides fixing responsibility against the officers / officials at fault.

[PDP No.8]

8.4.4.2 Non-utilization of Funds – Rs 1.321 million

According to Rule 64(1)(iv) of the PDG & TMA (Budget) Rules, 2003, each local government shall efficiently and effectively manage the resources made available to the local government". Further, according to rule 17.16 and 17.20 of PFR Volume-I, the anticipated saving must be surrendered by 31st March of the Financial Year so that the amounts surrendered might be utilized for some other purpose.

Audit of THQ Hospital Pattoki revealed that funds amounting to Rs 1.321 million, out of total funds of Rs 4.316 million provided to Health Council, were not utilized during 2017-18.

Audit was of the view that the government funds were not utilized due to financial indiscipline and weak internal control.

This resulted non-utilization of funds for Rs1.320 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 10]

8.4.4.3 Irregular payment of pay and allowances – Rs 3.624 million

As per Government of the Punjab Finance Department No. FD. SR 4-8-1/76 (Prov.) dated 16-03-1988, shifting of head quarter of a government servant for the period exceeding three months is a financial irregularity.

During audit of Medical Superintendent THQ Hospital Chunian Kasur for the period 2017-18, it was revealed that payment of pay and allowances for Rs 3.624 million was made to following employees from head “A03919- payment to others for services rendered” instead of relevant head of account. It was further observed that doctors were not posted in THQ Hospital Chunian.

| Document No | Token No. | Cheque No. | Payment Date | Vendor No. | Vendor Name | Amount (Rs) |
|--------------------|------------------|-------------------|---------------------|-------------------|--------------------|--------------------|
| 1900091993 | 6669 | 8100 | 20.06.2018 | 30959155 | Dr Muhammad Arif | 1,085,101 |
| 1900091994 | 6667 | 8102 | 20.06.2018 | 30959157 | Dr Anjum Jamal | 1,754,215 |
| 1900103543 | 6645 | 8120 | 28.06.2018 | 30913099 | Dr. Abdul Ghafoor | 540,210 |
| 1900108715 | 6668 | 8101 | 20.06.2018 | 30959159 | Dr Arif Gullzar | 244,633 |
| | | | | | | 3,624,159 |

Audit was of the view that payment of pay and allowances from incorrect head of account was due to weak internal control and poor financial discipline.

This resulted in of irregular expenditure amounting to Rs 3.624 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner besides fixing responsibility against the officers / officials at fault.

[PDP No.2]

8.4.4.4 Difference in FI data and reconciled expenditure statement- Rs 1.238 million

As per requirement of rule 2.2 of PFR Vol-1 and rules 13.4 and 13.6 of the Punjab Budget Manual (sixth edition), schedule of payments / deposits should be obtained by each Drawing and Disbursing Officer from the District Accounts Office / Treasury concerned for comparison of the entries in the cash book.

Audit of DO (H) Kasur for the year 2017-18, it was observed that expenditure on account of pension contribution of Ex-local government employees was made but the expenditure was not reconciled with the FI data and expenditure statement. Moreover, vouched accounts were not shown to audit.

| Year | Name of the formation | PDP No. | Amount (Rs in million) |
|-------------|------------------------------|----------------|-------------------------------|
| 2017-18 | DO(H) Kasur | 16 | 1.130 |
| 2017-18 | General Nursing school | 4 | 0.108 |
| | Total | | 1.238 |

Audit was of the view that irregularity was incurred due to financial indiscipline and weak internal control.

This resulted in non-reconciliation of Rs1.238 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 16, 4]

8.4.4.5 Irregular expenditure on repair of Machinery & Equipment - Rs 292,193

According to Rule 12(1) read with Rule 9 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 in the manner and format specified by PPRA regulation from time to time. A

procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Medical Superintendent of THQ Hospital Chunian Kasur made payment amounting to Rs 292,193, for repair of M&E. The payment was held irregular because no history sheet was prepared to check the running/working and justification of the repair. There was no dead stock register for the replaced parts of vehicle and no stock item number etc were mentioned in the bills. Indents were split into small orders to avoid tender and no tender was called for the procurement.

| Sr. No. | Name & Designation | Date of purchases | Amount (Rs) |
|----------------|-------------------------------|--------------------------|--------------------|
| 1 | Bit sol technology store | 24-01-17 | 99,900 |
| 2 | Bit sol technology store | 19-10-17 | 99,910 |
| 3 | Bit sol technology store | 14-10-17 | 42,588 |
| 4 | Bit sol technology store | 15-08-17 | 49,795 |
| | | | 292,193 |

Audit was of the view that irregular expenditure on account of repair was incurred due to financial indiscipline and weak internal control.

This resulted irregular repair of Rs 0.292 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No.14]

8.4.5 Non-recovery and overpayment

8.4.5.1 Non-deduction of Income Tax Rs10.422 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person:

- (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer
- (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

Management of following formations did not deduct income tax amounting to Rs10.422 million from the suppliers at the prescribed rate.

| Year | Name of the formation | PDP No. | Description | Amount (Rs in million) |
|--------------|-----------------------|---------|--------------------------|------------------------|
| 2017-18 | CEO (H) Kasur | 6 | Income Tax | 2.627 |
| 2017-18 | THQ Kot Radha Kishen | 13 | Income Tax | 0.475 |
| 2017-18 | THQ Chunian | 16 | Income Tax | 0.0818 |
| 2017-18 | THQ Pattoki | 13 | Income Tax | 0.174 |
| 2017-18 | DO (H) Kasur | 14 | Income tax and sales tax | 7.065 |
| Total | | | | 10.4228 |

Audit was of the view that the government dues were less recovered due to financial indiscipline and weak internal control.

This resulted in loss of Rs 10.422 million to public exchequer.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of government taxes besides fixing responsibility against the officers / officials at fault.

[PDP No. 6, 3, 16, 13, 14]

8.4.5.2 Irregular payment of salaries without sanctioned posts - Rs 2092.047 million

According to Rule 38 (3) of Punjab District Authorities (Accounts) Rules 2017, the drawing and disbursing officer shall maintain establishment check register on form 4T and at the beginning of each year

the entries in the establishment register showing sanctioned strength of establishment and remuneration of each post will be scrutinized and verified by the DDO.

Audit of following formations under CEO Kasur for the year 2017-18, it was revealed that payment of Rs 2092.047 million was made without sanctioned post by the finance department as detailed below.

| Name of the formation | PDP No. | Amount (Rs in million) |
|------------------------------|---------|------------------------|
| DHQ Hospital Kasur | 11 | 325.500 |
| General Nursing school Kasur | 7 | 0.960 |
| CEO (Health) Kasur | 5 | 1,765.587 |
| Total | | 2,092.047 |

Audit was of the view payment of salaries without sanctioned post was due to financial indiscipline and weak internal control.

This resulted irregular payment of Rs 2,092.047 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends seeing regularization of matter from competent authority besides fixing responsibility against the officers / officials at fault.

[PDP No.11, 7, 5]

8.4.5.3 Irregular and doubtful payment of pay and allowances Rs 1.052 million

As per Rule 2.31 (a & b) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Before countersigning bills for expenditure submitted by subordinate, he should see whether the expenditure was really necessary, the rates charged are not extravagant. Further according to Rule 78 (1) of Punjab District Authorities (Budget) Rules 2017, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Authority fund, under the proper receipt head.

Audit of the Medical Superintendent THQ Hospital Kot Radha Kishan, Kasur it was observed that Dr. Ismail Zia was deputed for two years diploma in anesthesia in Ameer-ud-din medical college Lahore. Scrutiny of record revealed that pay and allowances amounting to Rs 1,051,669 was paid to doctor vide personal No. 31628213. Payment

was held irregular and doubtful because employee was not performing his duties in the hospital. Besides report about his status of training, performance of duties and attendance was not available on record. In the absence of said record the authenticity of payment could not be verified.

Audit was of the view that the government money was overpaid due to financial indiscipline and weak internal control. This resulted irregular doubtful payment of Rs1.052 million.

The matter reported to the management in October, 2018. The department did not submit any reply nor DAC meeting convened till the finalization of this report.

Audit recommends regularized the matter besides fixing responsibility against the officers / officials at fault.

[PDP No.9]

8.4.5.4 Non-recovery of pay and allowances - Rs10.782 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 misappropriations.

Audit of following formations for the financial year 2017-18, revealed that payment Rs 10.782 million on account of different allowances were overpaid.

| Sr. No. | Name of the formation | PDP No. | Nature of recovery | Amount (Rs in million) |
|---------|-----------------------|---------|-----------------------------|------------------------|
| 1 | DHQ Kasur | 21 | Recovery of C.A | 0.139 |
| 2 | THQ Pattoki | 11 | Recovery of CA | 0.0376 |
| 3 | THQ Pattoki | 8 | Recovery of HSRA | 4.450 |
| 4 | DO (H) Kasur | 4 | Recovery of CA | 1.622 |
| 5 | THQ Kot Radha Kissen | 12 | Recovery | 0.179 |
| 6 | THQ Pattoki | 15 | Recovery of contract amount | 0.0720 |
| 7 | THQ Kot Radha Kissen | 13 | Recovery CA. | 0.064 |
| 8 | THQ Pattoki | 27 | Recovery of CA | 0.0225 |
| 9 | DHQ Hospital Kasur | 19 | Recovery HSRA | 1.996 |
| 10 | THQ KRK | 10 | Recovery HSRA | 0.800 |
| 11 | THQ KRK | 17 | Recovery CA HSRA | 0.0184 |
| 12 | THQ Chunian | 12 | Overpayment | 0.384 |
| 13 | THQ Chunian | 15 | Overpayment | 0.139 |
| 14 | THQ Chunian | 19 | Recovery CA | 0.0225 |
| 15 | RHC Changa Manga | 8 | Recovery HSRA | 0.107 |
| 16 | Superintendent GNS | 1 | Recovery M.A | 0.208 |
| 17 | Superintendent GNS | 2 | Recovery | 0.304 |
| 18 | THQ Pattoki | 9 | Recovery CA | 0.089 |
| 19 | THQ Pattoki | 10 | Recovery of SSB | 0.0684 |
| 20 | DHQ Kasur | 24 | Recovery | 0.0601 |
| | | | | 10.7825 |

Audit was of the view that the government due were overpaid due to financial indiscipline and weak internal control.

This resulted in loss of Rs 10.782 million to the public exchequer.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of overpaid allowances from the employees besides fixing responsibility against the officers / officials at fault.

8.4.5.5 Unauthorized payments of arrears of pay – Rs 13.492 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.

Management of the following formations made payments amounting to Rs 13.492 million to the different staff on account of pay and allowances without orders of the competent authority about the entitlement and sanction of expenditure. No due and drawn statement was available. Approval of change form authorized by DDO and DAO was not available.

| Sr. No. | Name of the formation | PDP No. | Amount (Rs in million) |
|----------------|-------------------------------|----------------|-------------------------------|
| 1 | CEO (Health) Kasur | 15 | 1.857 |
| 2 | THQ Hospital Kot Radha Kissen | 2 | 7.779 |
| 3 | THQ Chunian | 5 | 2.251 |
| 4 | RHC change Manga | 2 | 1.362 |
| 5 | THQ Kot Radha Kissen | 6 | 0.064 |
| 6 | THQ Kot Radha Kissen | 17 | 0.018 |
| 7 | THQ Chunian | 15 | 0.139 |
| 8 | THQ Chunian | 19 | 0.022 |
| | Total | | 13.492 |

Audit was of the view that payment of arrears of pay and allowances without sanction was due to financial indiscipline and weak internal control.

This resulted unauthorized payment of Rs 13.492 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends recovery of government dues besides fixing responsibility against the officers / officials at fault.

[PDP No 15, 2, 5, 2, 6, 17, 15, 19]

8.4.5.6 Inadmissible Drawl of Incentive Allowance - Rs 2.880 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 required that the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted.

Audit of M/S THQ Hospital Pattoki revealed that consultant have been drawing the full amount of incentive allowance during 2017-18 without visiting the health centre during evening shift. This resulted in inadmissible drawl of incentive allowance. Audit would require that incentive allowance upto 40% Rs 2,880,000 be deducted from such payments of allowances.

| Sr. No. | Employee Name | Designation | Rate (Rs) | Amount (Rs) | Deduction (Rs) |
|----------------|-------------------------|------------------------|------------------|--------------------|-----------------------|
| 1 | Abdul Ghufar | Consultant Radiologist | 100,000 | 1,200,000 | 480,000 |
| 2 | Dr. Nadia Akbar | Gynecologist | 100,000 | 1,200,000 | 480,000 |
| 3 | Dr. Shakil Adil | Physician | 100,000 | 1,200,000 | 480,000 |
| 4 | Dr. Syed Tahir Muhammad | Consultant Surgeon | 100,000 | 1,200,000 | 480,000 |
| 5 | Uzma Nawaz | Gynecologist | 100,000 | 1,200,000 | 480,000 |
| 6 | Muneeb Babar | Consultant | 100,000 | 1,200,000 | 480,000 |
| Total | | | | | 2,880,000 |

Audit was of the view that payment of incentive allowance without visiting health facility was due to financial indiscipline and weak internal control.

This resulted irregular drawl of incentive allowance for Rs 2.880 million.

The matter was reported to PAO in October, 2018. Department neither submitted reply nor convened DAC meeting till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers at fault under intimation to Audit.

[PDP No. 14]

CHAPTER 9

DISTRICT HEALTH AUTHORITY, KHUSHAB

9.1 Introduction of the Authority

District Health Authority, Khushab was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Khushab is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authorities, Khushab as delineated in the Punjab Local Government Act, 2013 are as under:

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

DHA Khushab manages following primary and secondary health care facilities and institutues:

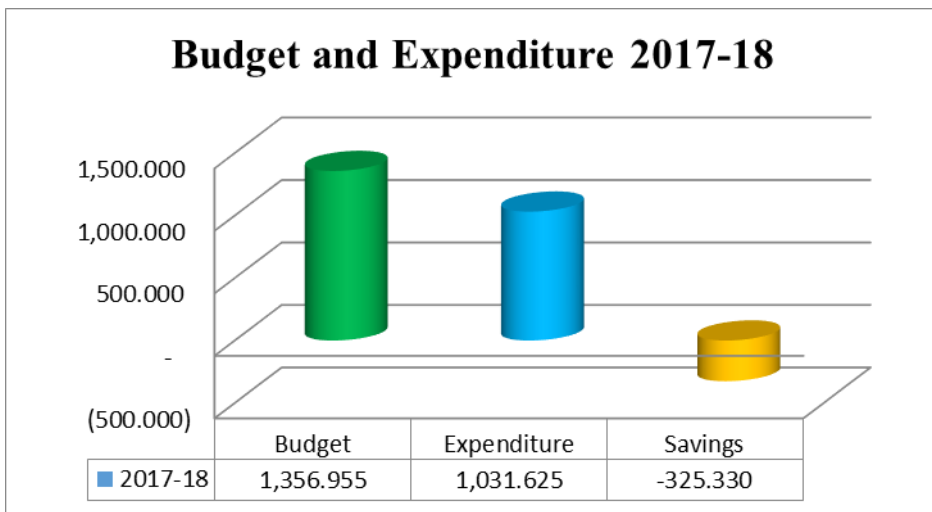
| Description | No. of health facility/ institute |
|--------------------------------------|-----------------------------------|
| District Health Officers | 03 |
| District Health Development Centre | 01 |
| District Head Quarter Hospitals | 01 |
| Tehsil Head Quarter Hospitals | 04 |
| Rural Health Centre | 05 |
| Basic Health Units | 43 |
| Government Rural Dispensary | 24 |
| Any other institute/ health facility | 09 |

9.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,356.955 million, against which Rs 1,031.625 million was spent. Overall savings of Rs 325.330 million during the Financial Years 2017-18 which was 24% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Excess (+) | % of |
|----------------|-----------|-------------|--------------|-----------------|
| | | | / Saving (-) | Excess / Saving |
| 2017-18 | 1,356.955 | 1,031.625 | 325.330 | 24 |



9.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|----------------|-------------------|---------------------|-------------------------------|
| 1 | 2017-18 | 16 | Not convened |

9.4 AUDIT PARAS
9.4.1 Irregularities / Non-compliance
**9.4.1.1 Un-authorized revision of budget without approval –
Rs 1,088.333 million**

According to Rule 65, 66 and 67 of the Punjab District Authorities (Budget) Rules 2017 the head of offices or institution shall prepare supplementary grant, if no re-appropriation is available to meet the requirement, in the prescribed manner and format and submit the same to the CEO office. The CEO office shall consolidate the same, get it approved from the competent forum, distribute the grant under detail heads and communicate it to all concerned.

CEO Health Authority Khushab, during Financial Year 2017-18, prepared revised budget estimates of Rs 1,088.333 million. The revision of budget was held irregular because it was not approved by the competent authority i.e. Deputy Commissioner Khushab as administrator.

Audit held that due to weak internal and financial controls, approval of revised budget for Financial Year 2017-18 was not obtained from the competent forum.

This resulted in irregular and un-authorized budget revision of Rs 1,088.333 million.

Audit pointed out irregularity in September, 2018. The management did not offer any comment in reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that copy of revised budget was sent to D.C Khushab. The committee upheld the viewpoint of the audit and directed the department for regularization from competent forum. No progress was reported till finalization of this report.

Audit recommends regularization of matter from competent authority besides fixing responsibility for lapse and negligence.

[PDP No.01]

9.4.1.2 Un-authorized utilization of tied grants - Rs 246.550 million

According to rules 5 (i) & rule 6 (f) of District Authorities Budget Rules, 2017, the head of offices will be responsible for ensuring that the funds allotted shall be spend on the activities for which they were provided. The budget and accounts officer shall be responsible to monitor expenditure and ensure utilization of funds as approved by the District Authority.

Audit scrutiny of record of CEO (Health), Khushab for the Financial Year 2017-18, revealed that the formation received a sum of Rs 246.550 million as tied grants from finance department Government of the Punjab, for purpose mentioned against each. Authority utilized the funds for the purpose other than those were provided as closing balance in the revised budget estimates was shown in negative and these grants were expended against other heads.

Audit held that due to weak financial controls funds were utilized in other head of account. This resulted in un-authorized use of tied grants of Rs 246.550 million.

Audit pointed out irregularity in September, 2018. The management did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that grants were utilized for the purpose it was issued. The department failed to provide the details of grants. The committee directed the department for regularization. No progress was reported till finalization of this report.

Audit recommends regularization of matter besides fixing of responsibility for laps and negligence.

[PDP No. 07]

9.4.1.3 Non-reconciliation of expenditure – Rs 99.346 million

According to Rule 4 (n) (m) of the Punjab District Authorities (Budget) Rules 2017, the Chief Executive Officer of district authority being PAO shall ensure monthly reconciliation of district offices and institutions expenditure with the Accountant General, Punjab or District

Accounts Office and provide strategic guidance and oversight on generation and publication of monthly budget execution reports by the Budget and Accounts Officer.

During audit of CEO Health Khushab for the period 2017-18, scrutiny of budget statement depicted balance of Rs -58.27 million whereas bank statement revealed balance of Rs 41.076 million. Audit observed that the department did not reconcile the closing balance of account-IV with the bank statement on the closing of the financial year i.e 30.06.2018, despite it left the ultimate effect of Rs 99.346 million in the books of accounts of the department.

Audit held that due to weak administrative and financial discipline mandatory duties were not carried out.

This resulted in non-reconciliation of expenditure of Rs 99.536 million.

Audit pointed out irregularity in September, 2018. The management did not offer any comment.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that reconciliation was not carried out with the bank. The committee directed the department for reconciliation. No progress was reported till finalization of this report.

Audit recommends reconciliation of expenditure besides fixing of responsibility for lapses and negligence.

[PDP No.12]

9.4.1.4 Irregular expenditure through misclassification- Rs 74.935 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account. Further, according to Rule 12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget is allocation is made

MS DHQ Hospital Khushab expended Rs 74.935 million on procurement of different items out of the object head “A0-5270-Others” instead of proper object heads as mentioned in the Chart of Accounts as detailed below:

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|----------------------|---------|---------------|
| 1 | DHQ Hospital Khushab | 133 | 70.913 |
| 2 | DHQ Hospital Khushab | 126 | 4.022 |
| Total | | | 74.935 |

Audit held that due to weak internal control and financial indiscipline, expenditure of Rs 74.935 million was incurred without adopting charge of accounts.

This resulted in irregular and mis-classified expenditure Rs 74.935million.

Audit pointed out the irregularity in September, 2018. The department noted for compliance.

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed for regularization. No progress was reported till finalization of this report.

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

9.4.1.5 Expenditure in violation of PPRA rule– Rs 50.593 million

According to rule 9 and 42 (C) (iv) of PPRA, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further repeat orders not exceeding fifteen percent of the original procurement is permissible.

DDOs of the following formations of District Health Authority purchased different store items for Rs 50.593 million during 2017-18. Purchases were made without floating advertisement on PPRA's website as well as in national newspapers for healthy and economical competition in violation of the rule *ibid*.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|---------|----------------------|---------|--------|
| 1 | DOH Khushab | 22 | 0.291 |
| 2 | DOH Khushab | 24 | 0.738 |
| 3 | DOH Khushab | 27 | 0.105 |
| 4 | THQ Hospital Noshera | 41 | 3.870 |

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|----------------------------|---------|---------------|
| 5 | THQ Hospital Noshera | 44 | 5.556 |
| 6 | THQ Hospital Noshera | 50 | 1.384 |
| 7 | THQ Hospital Noshera | 51 | 0.393 |
| 8 | THQ Hospital Quaid Abad | 59 | 5.553 |
| 9 | THQ Hospital Quaid Abad | 67 | 0.477 |
| 10 | THQ Hospital Quaid Abad | 69 | 1.309 |
| 11 | THQ Hospital Quaid Abad | 71 | 1.230 |
| 12 | THQ Hospital Noor Pur Thal | 92 | 4.891 |
| 13 | THQ Hospital Noor Pur Thal | 100 | 0.298 |
| 14 | DHQ Hospital Khushab | 105 | 19.632 |
| 15 | DHQ Hospital Khushab | 115 | 2.843 |
| 16 | DHQ Hospital Khushab | 116 | 0.252 |
| 17 | DHQ Hospital Khushab | 117 | 0.260 |
| 18 | DHQ Hospital Khushab | 118 | 0.496 |
| 19 | RHC Khabeki | 143 | 0.619 |
| 20 | RHC Khabeki | 146 | 0.396 |
| Total | | | 50.593 |

Audit held that purchases were made without advertising on PPRA's website to avoid fair and healthy competition.

This resulted in irregular expenditure of Rs 50.593 million.

Audit pointed out the irregularity in August 2018. The management of some formation did not offer any comments and other replied that items were purchased on emergent basis as per requirement of the hospital. The reply was not acceptable being in violation of rules.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that purchase was made according to requirement, due to shortage of time and by floating tender in the light of rules and regulation. The committee upheld the viewpoint of the Audit and directed the department for regularization from competent authority. No progress was reported till finalization of this report.

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

9.4.1.6 Irregular payment of pending liabilities – Rs 32.016 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or

sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years. Further, According to the 2.10 (b)(2) of PFR Volume I that necessary funds to cover the charge exist, the expenditure does not exceed these funds, and that the disbursing officer will be responsible for any excess over the sanctioned funds

DDOs of following formations of District Health Authority cleared the pending liabilities amounting to Rs 32.016 million pertaining to the financial year 2016-17 from the budget grant of FY 2017-2018. Moreover, liability register was not prepared on PFR form 27 in violation of the rule ibid and codal formalities as detailed below:

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|---------------------------|---------|---------------|
| 1 | CEO DHA | 04 | 4.824 |
| 2 | DHQ Hospital Khushab | 128 | 15.490 |
| 3 | THQ Hospital Noorpur Thal | 99 | 3.622 |
| 4 | THQ Hospital Quaidabad | 72 | 8.08 |
| Total | | | 32.016 |

Audit held that due to non compliance of rules payment of pending liabilities were made.

This resulted in irregular payment of Rs 32.016 million.

Audit pointed out the irregularity in August 2018. The management stated as noted for future compliance.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that payment of pending liabilities was made in the light of directions issued by Secretary Health Punjab. The committee directed the department for regularization. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility.

9.4.1.7 Irregular expenditure above the budget allocation- Rs 22.592 million

According to Rule 66(5) of (Budget) Rules 2003, Drawing and Disbursing Officer shall not authorize any payment in excess of the funds

placed at his disposal. According to Rule 120 of PLG (Budget) Rules 2001, no expenditure shall be incurred without the necessary appropriation or in excess of sanctioned appropriation.

Scrutiny of the accounts record of MS THQ Hospital Noor Pur Thal for the Financial Year 2017-18 revealed that an expenditure of the Rs 22.592 million was incurred over and above the budget allocation as detailed at **Annexure-T**.

Audit held that due to weak administrative and financial indiscipline excess expenditure of Rs 22.592 million was made over the budget allocation.

This resulted in an irregular expenditure over budget allocation.

Audit pointed out irregularity in September, 2018. The department replied “regularization of involved expenditure over the budget will be submitted to the competent authority for regularization.”

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed the department to regularize the expenditure from competent forum. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure from the competent forum.

[PDP No.84]

9.4.1.8 Wasteful expenditure of public funds - Rs 14.368 million

According to Manual for Development of Projects (7.2), procurement process should be done after completion of construction.

Scrutiny of record of MS THQ Hospital Noor Pur Thal for the financial year 2017-18, revealed that PMU (Health) Lahore sent bio-medical equipments to THQ Hospital Noor Pur Thal. Following serious irregularities were found during audit:

- 1) Equipments were sent to hospital but no qualified doctor of that field was posted at hospital
- 2) Material received was more than requirement of the hospital and laying idle in the wards without proper storage and losing its warrantee period without giving any benefit to general public

- 3) Some costly material was issued to un-qualified staff
- 4) Operation Theater and dental unit were under construction but equipments were sent to hospital and laying idle and going to expire warranty without providing any benefit to general public
- 5) Gyne, Cardiac, Pathologist and Radiologist related equipments were received and issued but post of the said specialist were remain vacant during entire period of audit.

Audit held that due to weak internal and financial controls, the received material could not be properly utilized / returned to concerned quarter to safeguard the interest of general public.

This resulted in wasteful expenditure resources Rs 14,368,750.

Audit pointed out irregularity in September, 2018. The management replied that all items are procured centrally, and appointment of technically employees rest with the Govt./Health Secretary.

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed to probe the matter. No progress was reported till finalization of this report.

Audit recommends probe into the matter, fixing of responsibility for laps and negligence.

[PDP No.98]

9.4.1.9 Irregular expenditure without chart of classification - Rs 13.620 million

According to Section 11 sub section (1 to 6) of the Punjab Local Government Act 2013 for the Punjab District Authorities (Budget) Rules 2017, the budget of district authority shall be prepared on the chart of accounts issued by the Auditor General of Pakistan. The prime interface for budgeting and expenditure shall be the online/real-time SAP-R/3 System, Object element with classification code given in the chart of Accounts.

MS THQ Hospital Quaidabad incurred an expenditure of Rs 13.620 million out of the funds of SDA during 2017-18. Funds were utilized without preparing object wise budget / expenditure as required in the District Authority Budget Rules 2017.

Audit held that due to weak administrative controls and financial indiscipline, budget / expenditure was made without adopting the chart of classification. This resulted in irregular expenditure of Rs 13.620 million.

Audit pointed out the irregularity in August 2018. The department did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed the department for regularization. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure from Finance Department besides fixing of responsibility for lapse and negligence.

[PDP No. 68]

9.4.1.10 Non-monitoring of development work of Rs 39.304 million resulting wasteful expenditure on civil work – Rs 11.031 million

According to Rule 4 (b) of District Authorities Budget Rules, 2017, the Chief Executive Officer of Health authority, as a PAO, shall review progress of execution of the projects for their timely completion. Further according to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work.

CEO Health Authority Khushab for the Financial Year 2017-18 started development projects costing Rs 39.304 million funded from AC-I or AC-VI which were in progress in the health institutions under management control of CEO. Audit noticed that the schemes were started in previous years and are abandoned without completion. The CEO did not take up the case at appropriate level for funding for completion of development works. The authority neither took up the case with contractor/ nor with the XEN Buildings for completion of project within specified period or imposition of penalty.

Audit held that due to weak managerial controls, schemes were not completed in time and amount already spent on 30-50% completed work was gone wasted.

This resulted in non-monitoring of development works and non-imposition of penalty caused depriving the masses from the benefit of development projects.

Audit pointed out irregularity in September, 2018. The management did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that administrative approval was given in 2014-15, funds were transferred during 2015-16 in district government period, after the inception of DHA, funds were not allocated. The committee directed the department to take the matter with F.D for sake of funds and complete the schemes on urgent basis. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility for non completion of schemes with in time and wastage of financial resources besides imposition of penalty for late completion of development schemes.

[PDP No.2]

9.4.1.11 Non-maintenance of cash book of SDA account– Rs 10.12 million

According to authorities accounts rules 2017 (7), the management was required to maintain Cash Book and enter /record all financial transactions pertaining to the formation in the cash book.

Scrutiny of the accounts record of MS THQ Hospital Noor Pur Thal for the Financial Year 2017-18, revealed that an expenditure of Rs 10.12 million was incurred out of SDA Account. Financial transactions were not kept in the departmental cash book on monthly basis for the authenticity, validity and accuracy of expenditure incurred from time to time.

Audit held that due to weak administrative and financial controls, transactions of SDA accounts could not be recorded into departmental cashbook in violation of rules *ibid*.

This resulted in non maintenance of non-salary budget of Rs 10.12 million.

This lapse was reported to the management in September 2018. The department admitted the view point of audit and stated that compliance will be shown shortly.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that cash book is in the custody of Anti Corruption. The committee decided to pend the para till provision of cash book. No progress was reported till finalization of this report.

Audit recommends compliance be made and shown to audit at earliest.

[PDP No.83]

9.4.1.12 Irregular expenditure on civil works - Rs 7.014 million

According to Para 2.4 & 4.5 of B&R Code, no development work shall be executed without TS Estimate and administrative approval and all civil works needs to be recorded in Measurement Book.

MS DHQ Hospital Khushab of the District Health Authority expended Rs 7.014 million on civil works during 2017-18. The civil work was executed without fulfillment of following procedure;

1. Tendering process
2. Annual plan
3. Administrative approval
4. TS estimates
5. Measurement Books
6. Deduction of 10% contractor's security

Audit held that due to weak internal control and financial indiscipline civil work was carried out without observing legal and code of formalities as per PWD specifications.

This resulted in an irregular expenditure of Rs 7.014 million

Audit pointed out irregularity in September, 2018. The management did not offer any comment in reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed the department to regularize the expenditure. No progress was reported till finalization of this report.

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

[PDP No.131]

**9.4.1.13 Irregular recruitment of daily wages staff—
Rs 5.710 million**

According per Government of the Punjab Finance Department letter No.FD.SO (GOODS) 44-4/2011 dated 23rd July, 2012, hiring of daily wages staff shall not be allowed except with the prior approval of the austerity committee. Further, as per Wage Rate Act 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

DDOs of following formations of District Health Authority recruited daily wages staff without advertisement in the press, observing codal formalities and prior approval of the Finance Department in violation of the above instructions.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|------------------------|---------|--------------|
| 1 | THQ Hospital Noshera | 47 | 2.996 |
| 2 | THQ Hospital Quaidabad | 78 | 2.714 |
| Total | | | 5.710 |

Audit held that due to defective financial discipline and poor administration irregular appointment of daily wages staff was made.

This resulted in irregular appointment of daily wages staff.

Audit pointed out irregularity in September, 2018. The department did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed the department to regularize the expenditure from competent authority. No progress was reported till finalization of this report.

Audit recommends for regularization of the matter besides fixing responsibility against the persons at fault.

9.4.1.14 Irregular purchase of LP medicine - Rs 5.297 million

According to the instructions issued by the Health Department Govt. of Punjab, LP medicines should be purchased on day to day basis on the rate contract through PPRA with the local medical store/supplier on discount ranging from 8 to 12%.

During audit of District Health Officer Khushab it was observed that the management purchased LP medicine of Rs 5.297 million during 2017-18. The expenditure was held irregular due to the following deficiencies:

1. Medicines were shown purchased on the rate contract of MS DHQ Hospital Khushab instead of DHO office own rate contract entered through full filling codel requirement.
2. Medicine was purchased in lump sum quantity instead of day to day purchased.
3. Indents for purchase of medicine from BHUs were not available as necessity for the purchase of LP medicine at DHO Office level was also not justified.
4. No discount was shown on the bill of purchase of LP medicine.

Audit held that due to weak internal and financial controls, management made irregularities in purchase of local purchase of medicine.

This resulted in irregular local purchase of medicine of Rs 5.297 million.

Audit pointed out irregularity in September, 2018. The formation did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that LP medicines were purchased at DHQ rate award after the permission of CEO. The committee upheld the viewpoint of the Audit and directed to regularize the expenditure. No progress was reported till finalization of this report.

Audit stresses regularization of expenditure from competent authority besides fixing of responsibility for laps and negligence.

[PDP No.25]

**9.4.1.15 Purchase of medicine over and above demand–
Rs 4.399 million**

As per Rules 15.21 (4) of PFR Vol-I, the department was required to see, before the procurement of store items that balance in hand did not exceed the maximum limit prescribed by the competent authority and it should be not in excess of requirement for a reasonable period.

MS THQ Hospital Noor Pur Thal prepared the annual demand of medicines and sent to Secretary P&SH Department Lahore during 2017-18. Secretary P&SH procured and delivered medicines which were not included in that demand of hospital valuing Rs 4.399 million.

Audit held that due to weak internal controls unnecessary medicines were procured.

This resulted in unnecessary purchase of medicine Rs 4.399 million.

Audit pointed out irregularity in September, 2018. The management replied that in fact this hospital made the demand of exact medicine in time, the high up provided medicines excess than requirement/ demand of this hospital.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that Secretary Health sent unnecessary medicine which was excess than demand. The committee directed to probe the matter through an inquiry committee for finding of factual position within 30 days. No progress was reported till finalization of this report.

Audit recommends that matter may be investigated at appropriate level besides fixing of responsibility.

[PDP No.95]

**9.4.1.16 Irregular expenditure of Rs 10.452 million instead of
Rs 7.536 million out of the 10% budget reserved for
natural calamities**

According to Finance Department letter No. FD (FR) 11-2/89 dated 01.11.2001, 10% of the total budget of medicines should be kept as reserved for natural calamities/emergencies. The medicines should be

purchased in bulk on rate contract made by District Government. Further vide letter No.SO(EP&C)3-5/2016, P&S Health Care Department Lahore dated 26-10-2017, MS DHQ Hospital, Khushab was required to spend Rs7536232 (10%) on natural calamities.

Scrutiny of record of DHQ Hospital Khushab for the Financial Year 2017-18 revealed that the medicine amounting to Rs 10.452 million was purchased in violation of the above government instructions. Procurement was supposed to be made through bulk purchase. The management procured medicines from local market through calling quotations from the firm of own choice instead of bulk purchase according to the rate contract concluded by the District Government. Since, no emergency or calamity was reported during the period, therefore, utilization of 10% reserved for such an eventuality was invalid and without any authority.

Audit held that due to weak administrative and financial control, irregular expenditure was incurred.

This resulted into irregular expenditure Rs 10.452 million.

Audit pointed out irregularity in September, 2018. The department stated as, noted for compliance.

The matter was also discussed in DAC meeting held on 19.12.2018. The department failed to produce record. The committee directed the department to produce record within 30 days. No progress was reported till finalization of this report.

Audit recommends to probe into the matter at appropriate level.

[PDP No.132]

9.4.1.17 Lapse of funds due to non-payment of pending liabilities - Rs 3.208 million

According to rule 71(3) of PDG & TMA (Budget) Rules, 2003, annually one statement of excesses and surrenders shall be prepared and submitted, by the Heads of Offices to the Finance and Budget Officer. Further, rule 6(iv) of PDG & TMA (Budget) Rules, 2003 stipulates that the DDO shall ensure proper monitoring of his budget.

CEO Health Khushab for the Financial Year 2017-18, received supplementary grant for clearance of previous year medicine liabilities in May, 2018 but un-due delay was made in processing the bills. Hence, cheques were got prepared in the end of June, 2018 but these could not be delivered / cleared upto 30th June, 2018 and funds were laps due to poor management of CEO/DAO staff.

This resulted in lapse of funds due to inefficiency and undue delay on part of management for Rs 3.208 million.

Audit pointed out irregularity in September, 2018. The management did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that bills were processed and delivered to vendors, but on the directions of the Government of the Punjab, NBP did not process the cheques. The committee directed to regularize the stated amount. No progress was reported till finalization of this report.

Audit recommends regularization of matter besides fixing of responsibility for laps and negligence.

[PDP No.5]

9.4.1.18 Irregular / unauthorized expenditure - Rs 3.014 million

As per Sr.No.3 of delegation of financial powers, Govt of the Punjab, 2016, the office in category-I, has full powers to incur expenditure on printing subject to condition that reasons be recorded for non getting of job done at Govt. printing press and prevailing PPRA rules shall be followed.

MS DHQ Hospital Khushab expended Rs 3.014 million on the printing work during 2017-18. The management got the printing work done from private printing press without obtaining NOC for Govt. printing press. Further, the rates approved by the Punjab Printing Press were inclusive of GST and the MS DHQ Hospital paid as per the approved rates but the GST invoice was not obtained from the vender.

Audit held that weak technical and financial control. resulted in unauthorized expenditure Rs 3.014 million.

Audit pointed out irregularity in September, 2018. The department stated as, noted for compliance.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that as per delegation of the Financial Power 2016 after reason to be recorded in written printing work should be executed through Private printing press in the light of PPRA rules 2014. DHQ got executed the work after obtaining NOC from Printing press. The committee directed the department to recover PST @ 16% and income tax @ 5% of expended amount on printing. No progress was reported till finalization of this report.

Audit recommends probe into the matter at appropriate level, fixing of responsibility and regularization of expenditure from competent forum.

[PDP No.111]

9.4.1.19 Irregular expenditure on civil works – Rs 3.370 million

As per para 4.6 of guide line for health council issued by primary and secondary health care department, Govt. of the Punjab, Health council can execute repair and rehabilitation work upto Rs 2.5 million subject to the conditions, strict observance of design, written advice of technical department and PPRA rules.

Scrutiny of accounts record of MS THQ Hospital, Naushera for the Financial Year 2017-18 revealed that Rs 3.369 million were incurred on execution of civil works i.e. conversion of rooms in emergency and minor work of store. Audit observed following irregularities:

- i. Neither any estimates was prepared not got sanctioned from any technical authority.
- ii. Tender was not advertised on PPRA website as well in news papers.
- iii. Work was executed/material purchased through splitting.
- iv. Amounts were drawn through petty bills.
- v. Materials i.e. bricks, bajri, cement, sand etc were shown in excess of actual requirements.
- vi. Alterations in designs of the existing building was made in violation of rules.
- vii. No measurement of quantity was made.
- viii. Proper deductions from suppliers/contractors were not made.

Audit held that due to weak internal and financial controls civil work was executed through splitting and without Technical sanctioned estimates.

This resulted in irregular/uneconomical expenditure Rs3.370 million.

Audit pointed out irregularity in September, 2018. The management signed the observation without any comment.

The matter was also discussed in DAC meeting held on 19.12.2018. The para was not discussed due to non submission of working papers by the department. The committee directed the department to submit replies within 30 days. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure.

[PDP No.41]

9.4.1.20 Irregular expenditure out of the funds of health council- Rs 3.758 million

As per notification No. PSPU/Health Council/16-4/2016 dated 28th September 2017 of Primary and secondary healthcare department healthcare council guidelines, the M&R schemes may be executed after fulfillment of codel formalities by the Health Council.

DHO Khushab expended Rs 3.758 million out of the funds of Health Council during 2017-18. Funds were utilized without observing codel formalities like preparation of annual procurement plan, approval of the Health Council Committee, observing PPRA Rules during procurements, stock entries and physical availability of government assets, due to this reason the expenditure was held irregular.

Audit held that money was drawn without following rules and regulations. This resulted in wasteful and uneconomical expenditure Rs 3.758million.

Audit pointed out irregularity in September, 2018. The formation did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The para was not discussed due to non submission of working papers by the department. The committee directed the department to submit replies within 30 days. No progress was reported till finalization of this report.

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

[PDP No. 17]

**9.4.1.21 Non-crediting of receipts into DHA account-VI–
Rs 5.50 million**

According to Section 68 of the Punjab District Authorities (Budget) Rules 2017, read with Rule 7 (h) of Punjab District Authorities Accounts Rules, 2017, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority Fund and to record entries under proper receipt head and all cash transactions shall be entered in Receipts Register and Cash Book and attested accordingly.

CEO, District Health Authority fixed a receipt target of Rs 2.500 million for the Financial Year 2017-18. The DAO Khushab realized Rs 5.50 million and credited into Provincial A/C-I instead of Health Authority A/C-VI.

Audit held that due to weak internal and financial controls the management did not realize and credited receipt into District Health Authority accounts.

This resulted in loss of Rs 5.50 million on account of receipt to DHA.

Audit pointed out irregularity in September, 2018. The management did not offer any comment in reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that receipts were submitted in A/C and challans are available. The committee directed to deposit the receipts into authority's head of account. No progress was reported till finalization of this report.

Audit recommends that receipt needs to be realized, reconciled and credited to the District health Authority Fund.

[PDP No. 13]

9.4.1.22 Unauthorized Purchase of L.P medicine-Rs 4.369 million

According to Notification of Government of Punjab Primary & Secondary Health care Department Lahore dated NO.50 (EP&C) 3-5/2016, the medicines against the funds of bulk purchase Medicine (75%) will be provided through Central Purchase and the funds for Local Purchase (15%) and Natural Calamities (10%) will be allocated by concerned District Health Authorities out of its own resources.

During audit of THQ Hospital Naushera it was observed that an amount of Rs 4.369 million was incurred on purchase of L.P Medicine during 2017-18. The medicine was purchased without constituting rate contract. Further the medicine was purchased in excess of the admissible limit fixed by Health Department as detailed below;

| Total medicine budget | Bulk Medicine | Local Purchase | Natural Calamities | Actual Purchased | Excess Purchases (Rs) |
|------------------------------|----------------------|-----------------------|---------------------------|-------------------------|------------------------------|
| 12,729,159 | 9,546,869 | 1,909,374 | 1,272,916 | 6,278,743 | 4,369,369 |

Audit held that due to weak internal and financial control excess local medicine were purchased in violation of health department notification.

This resulted in excess expenditure on LP medicine of Rs 4.369 million.

Audit pointed out irregularity in September, 2018. The management signed the observation without any comment.

The matter was also discussed in DAC meeting held on 19.12.2018. The para was not discussed due to non submission of working papers by the department. The committee directed the department to submit replies within 30 days. No progress was reported till finalization of this report.

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

[PDP No. 40]

9.4.1.23 Unauthorized drawl of pay and allowances – Rs 1.069 million

According to rule 2.31 of the PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation and negligence on the part of DDO.

During scrutiny of accounts record of DHQ Hospital Khushab for the Financial Year 2017-18, it was noticed that three posts were no more function in the hospital. These people have been drawing their pay & allowances without performing their duties as observed during physical visit of hospital by the audit party. This resulted in unjustified payment of salary without performing duty to the concerned officials as detailed below:

| Sr. # | Name & Designation | Monthly Pay & Allowances | Amount Paid (Rs) |
|--------------|-------------------------------|-------------------------------------|-------------------------|
| 1 | Haq Nawaz Bearer | 27,816 | 333,792 |
| 2 | Muhammad Akram Bearer | 39,404 | 472,848 |
| 3 | Muhammad Ramzan Tailor | 21,885 | 262,620 |
| Total | | | 1,069,260 |

Audit held that due to weak administrative control and financial indiscipline payment of salary was made without proof of performance of duty.

This resulted in unauthorized payment of pay & allowance worth Rs 1.069 million.

Audit pointed out the irregularity in August, 2018. The department stated as, noted for compliance.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that sanctioned posts were available in sanctioned strength of hospital and bio-metric attendance was also available. The committee directed to probe the matter through inquiry committee and submit fact finding report within 15 days. No progress was reported till finalization of this report.

Audit recommends recovery of the stated amount.

[PDP No. 107]

9.4.1.24 Doubtful consumption of medicines - Rs 2.051 million

According to rule 2.33 of PFR Vol-I, every government servant should fully realize that he will be held personally responsible for any loss sustained by government through fraud or negligence.

Scrutiny of accounts record of MS THQ Hospital, Quaidabad for the Financial Year 2017-18 revealed that issuance / consumption of medicine issued from the main store of the hospital is more than medicine prescribed and entered in PMIS system for the selected sample for audit. Consumption of medicines as per main store record was in excess of medicines prescribed by the doctors / PMIS record created doubts hence misappropriation of medicines cannot be ruled out as details below:

| Medicine Name | Total Patients Prescribed | Consumption of medicine as per Main store | Consumption of medicine prescribed by doctors/entered in PMIS System | Excess Consumption shown as per main store | Rate | Amount (Rs) |
|---------------------------|---------------------------|---|--|--|------|------------------|
| Omega 20mg | 27,183 | 248,532 | 139,735 | 108,797 | 13 | 1,414,361 |
| Paracetamol 500 mg Tablet | 21,777 | 430,050 | 219,268 | 210,782 | 1 | 210,782 |
| Voltral 50mg Tab | 16,398 | 248,000 | 162,861 | 85,139 | 5 | 425,695 |
| Total | | | | | | 2,050,838 |

Audit held that due to weak internal and financial controls excess consumption of medicines than actual was shown.

This resulted in irregular expenditure due to doubtful consumption of medicine Rs 2.051 million.

Audit pointed out irregularity in September, 2018. The department did not reply.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that difference is due to non entry of medicines into system and shortage of staff. The committee directed to probe the matter through an inquiry committee for finding of factual position within 15 days. No progress was reported till finalization of this report.

Audit recommends probe in the matter for fixing responsibility against the person (s) at fault. [PDP No. 65]

9.4.2 Internal Control Weaknesses

9.4.2.1 Disbursement of inadmissible allowances HRA, CA, HSRP, SSB and NPA – Rs 8.622 million

As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014. Moreover, Conveyance Allowance is also not admissible during earned leave. According to Government of Punjab Health Department Letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16th March 2007, The PHSRP allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No. DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, “Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension”.“The regularization shall not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package, being drawn by them during the contract period. 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.

DDOs of following formations of District Health Authority made unauthorized payment of Rs 8.622 million on account of inadmissible allowances in violation of the rule *ibid*.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|---------|-------------------|---------|--------|
| 1. | CEO DHA Khushab | 14 | 0.347 |
| 2. | CEO DHA Khushab | 15 | 0.022 |
| 3. | DOH Khushab | 19 | 0.206 |
| 4. | DOH Khushab | 21 | 0.194 |

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|---------------------------|---------|--------------|
| 5. | DOH Khushab | 23 | 0.245 |
| 6. | DOH Khushab | 26 | 0.282 |
| 7. | DOH Khushab | 28 | 0.168 |
| 8. | DOH Khushab | 29 | 0.500 |
| 10. | DOH Khushab | 31 | 0.028 |
| 11. | DOH Khushab | 33 | 0.046 |
| 12. | THQ Hospital Noshera | 34 | 0.232 |
| 13. | THQ Hospital Noshera | 35 | 0.798 |
| 14. | THQ Hospital Noshera | 36 | 0.044 |
| 15. | THQ Hospital Noshera | 52 | 0.019 |
| 16. | THQ Hospital Quaidabad | 75 | 0.831 |
| 17. | THQ Hospital Quaidabad | 76 | 0.360 |
| 18. | THQ Hospital Quaidabad | 77 | 0.277 |
| 19. | THQ Hospital Quaidabad | 80 | 0.134 |
| 20. | THQ Hospital Noorpur Thal | 81 | 0.692 |
| 21. | THQ Hospital Noorpur Thal | 89 | 0.176 |
| 22. | THQ Hospital Noorpur Thal | 101 | 0.662 |
| 23. | THQ Hospital Noorpur Thal | 102 | 0.073 |
| 24. | DHQ Hospital Khushab | 110 | 0.357 |
| 25. | DHQ Hospital Khushab | 114 | 1.287 |
| 26. | DHQ Hospital Khushab | 124 | 0.012 |
| 27. | DHQ Hospital Khushab | 125 | 0.060 |
| 28. | DHQ Hospital Khushab | 130 | 0.429 |
| 29. | RHC Khabeki | 140 | 0.057 |
| 30. | RHC Khabeki | 141 | 0.084 |
| Total | | | 8.622 |

Audit held that due to weak internal controls, inadmissible allowances were paid.

This resulted in payment of inadmissible allowances Rs 8.622 million

Audit pointed out irregularity in September, 2018. The management replied that recovery will be made from the concerned and shown to the audit.

The matter was also discussed in DAC meeting held on 19.12.2018. The committee directed the departments to recover the stated amount. No progress was reported till finalization of this report.

Audit recommends recovery of the stated amount.

9.4.2.2 Non-deduction of income tax and GST – Rs 1.234 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 7.5% respectively on accounts of supplies and services rendered. Further, according to Central Board of Revenue Standing Instructions read with notification SRO 660 (1)/2007 dated. 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly register under Sales Tax Act, 1990, The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury. In case of non availability of a registered firm, the purchases may be made from unregistered firm. The GST @19% should be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department.

DDOs of following formations of District Health Authority made payments to suppliers for the purchase of different items but recovery on account of Income Tax and GST was not deducted /less deducted from the gross payment.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|------------------------|---------|--------------|
| 1 | DOH Khushab | 18 | 0.511 |
| 2 | DOH Khushab | 20 | 0.353 |
| 3 | THQ Hospital Noshera | 53 | 0.185 |
| 4 | THQ Hospital Noshera | 55 | 0.040 |
| 5 | THQ Hospital Quaidabad | 60 | 0.039 |
| 6 | THQ Hospital Quaidabad | 70 | 0.106 |
| Total | | | 1.234 |

Audit held that due to weak internal controls and weak financial discipline IT and GST were not deducted at source.

This resulted in loss of Rs 1.234 million to public exchequer.

Audit pointed out the irregularity in August, 2108. The management stated as noted for future compliance.

The matter was also discussed in DAC meeting held on 19.12.2018. The department did not submit reply of Sr.No.1 to 4. The Sr.

No. 5 & 6 admitted the recovery. The committee therefore directed for recovery. No progress was reported till finalization of this report.

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

9.4.3 Performance

9.4.3.1 Substandard operational services at THQ level hospital

According to Punjab Minimum Service Delivery Standard “minimum level of services, which the patients and service users have a right to expect”. MSDS include 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.

During examination of record of MS THQ Hospital Noor Pur Thal for the financial year 2017-18, it was revealed that 3 gynecologist posts were lying vacant since long. Due to non availability of the professional doctors, patients were unable to avail quality health services. Higher management set a goal of 72 c-section and 812 deliveries during the year 2017-18. A total 557 pregnant women were newly registered by LHW in the area but all of them failed to get treatment in the hospital. 1 maternal and 13 infant death was reported in the hospital due to non availability of the gynecologist.

Audit held that due to weak administrative controls Health Care Standards were not observed.

This resulted in sub-standard health service to general public of Noor Pur Thal.

Audit pointed out irregularity in September, 2018. The management replied that appointment of the gynecologist is in the orbit of govt. /secretary health, it is not the matter of the hospital management.

The matter was also discussed in DAC meeting held on 19.12.2018. The department replied that compliance will be shown. The committee directed the department to take up the matter at appropriate level for fulfillment of vacant posts. No progress was reported till finalization of this report.

Audit recommends matter may be taken up at appropriate level for posting of Gynecologist.

[PDP No. 97]

CHAPTER 10

DISTRICT HEALTH AUTHORITY, LAHORE

10.1 Introduction of the Authority

District Health Authority, Lahore was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Lahore is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

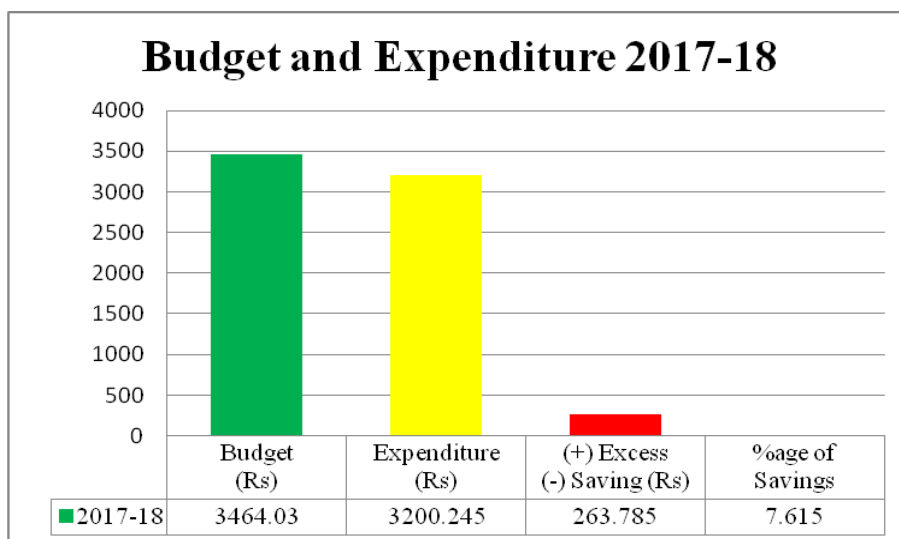
DHA Lahore manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Chief Executive Officer, DHA | 1 |
| District Health Officers | 3 |
| Deputy District Health Officers | 10 |
| District Head Quarter Hospitals | 2 |
| Tehsil Head Quarter Hospitals | 1 |
| Government Rural Dispensary | 74 |
| Rural Health Centre | 6 |
| District Health Development Centre | 1 |
| Basic Health Units | 37 |

10.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 3464.030 million, against which only Rs 3200.245 million was spent. Overall savings of Rs 263.786 million during the Financial Years 2017-18 which was 7.615% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

| Financial Year 2017-18 | Budget (Rs in million) | Expenditure (Rs in million) | Excess / Saving (Rs in million) | % Saving |
|------------------------|------------------------|-----------------------------|---------------------------------|----------|
| Salary | 2,753.707 | 2,730.743 | 22.964 | 0.83 |
| Non-Salary | 428.339 | 253.219 | 175.120 | 40.88 |
| Development | 281.984 | 216.282 | 65.702 | 23.30 |
| Total | 3,464.030 | 3,200.244 | 263.786 | |



10.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1 | 2017-18 | 28 | Not convened |

10.4 AUDIT PARAS

10.4.1 Misappropriation / Fraud

10.4.1.1 Non-deposit of government receipts - Rs 5.884 million

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

MS Shahdara Hospital collected Rs 5.884 million on accounts of purchee fee, OPD, admission fee, ambulance charges and MLC fee but the same was not deposited into government treasury.

| Period | No. of purchee x Rs.5/- |
|-------------------------|--------------------------------|
| 1-7-2015 to 31-12-15 | 91,747 |
| 1-1-16 to 31-12-15 | 91,748 |
| 1-7-16 to 31-12-16 | 48,095 |
| 1-1-17 to 30-6-17 | 851,956 |
| 1-1-18 to 30-6-18 | 93,362 |
| Total(1176908x5) | 5,884,540 |

Audit was of the view that due to financial indiscipline and weak internal controls government receipt was not deposited into government treasury.

This resulted in mis-appropriation of government receipts and loss to public exchequer for Rs 5.884 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the officers / officials at fault.

[PDP No. 27]

10.4.1.2 Misappropriation of material from site - Rs 434,000

Rule 4 (c) of PLG (Property) Rules 2003 requires that manager shall take steps to ensure that property meant for use of public is actually used to the maximum benefit of the public.

During audit of MS Eye Hospital Swami Nagar Lahore, it was noticed that the following material / items were liable to be disposed-off. However, while checking physically the items mentioned below was not found on site which indicates that the material of Rs 434,000 had been misappropriated.

| Sr. No. | Description | Qty | Amount (Rs) |
|----------------|-------------------------|------------|--------------------|
| 1 | Iron pipes (4''*10') | 12 | 84,000 |
| 2 | 3-phase Motor (Tubwell) | 1 | 250,000 |
| 3 | Iron angle iron patti | | 100,000 |
| Total | | | 434,000 |

Audit was of the view that due to weak internal controls material was misappropriated.

This resulted in loss to Government of Rs 0.434 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of the missing assets besides fixing responsibility against the officers / officials at fault.

[PDP-16]

10.4.2 Non-production of Record

10.4.2.1 Non-production of Record – Rs 169.555 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Management of the following formations incurred an expenditure of Rs 169.555 million during 2017-18 but vouched accounts of the expenditure were not produced for audit scrutiny. In absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified:

| Formations | Detail of expenditure | PDP No | Amount (Rs in million) |
|--|---|--------|------------------------|
| 25 bedded Lal Quarter Samanabad Hospital Lahore | purchase of medicine, X-ray films, lab items, general store items, dental items etc | 01 | 9.528 |
| THQ Hospital Raiwind | vouched account of medicines | 01 | 23.188 |
| THQ Hospital Raiwind | Vouched account of NSB | 02 | 14.757 |
| THQ Hospital Raiwind | Demand of consultant, quantity, last purchase rates, pre-qualification, standardized medicine formula evaluation, DTL reports of firm, relating to purchase | 15 | 69.439 |
| District Officer Health (Preventive Services) Lahore | Personal files of Officers / officials, Service Books, Recruitment record, Residence allotment register, Payroll, Leave record, inquiry file and disciplinary action files | 14 | 1.584 |
| MS Shahdhra Town Hospital Lahore | Vouchers for financial year 2017-18 | 24 | 50 |
| Eye Hospital Swami Nagar Lahore | Vouchers pertaining to POL and Superannuation | 09 | 1.059 |
| Eye Hospital Swami Nagar Lahore | Budget for the financial year 2017-18, Copy of the Budget grant Health Council, Reconciled Expenditure statement, Payroll, Moveable & Immoveable items Register/Stock register, Receipts Book Register, Machinery Register, Personal files/ Service Books | 10 | 0 |
| District Health Officer (MIS & HRM), DHA, Lahore | Payroll for the financial years 2016-17 and 2017-18, Expenditure Statement for the financial years 2016-17 with Bank Statements & detail of DDO Accounts/ Copies of cheques issued Cash Vouchers 2016-17 (from 01.07.2016 to 31.12.16.) Moveable & Immoveable items Register/Stock register. Used cheque books. List of Assets Stock Register | 05 | 0 |
| Total | | | 169.555 |

Audit was of the view that record was not produced weak internal controls.

This resulted in un-authentic and doubtful expenditure for Rs 169.55 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends production of the record and regularization of the matter in a manner prescribed besides fixing responsibility for non-production of record.

10.4.3 Irregularity & Non-compliance

10.4.3.1 Irregular adjustment of employees - Rs 752.864 million

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council were adjusted in Town w.e.f 01.08.2002, the pension contribution @ 40 % of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

During audit of office of CEO, DHA Lahore it was observed that after promulgation of PLGA 2013, CDGL was defunct and nine hundred and forty-five employees of local service were adjusted in District Health Authority. Scrutiny of record revealed that pension contribution of these employees against previous service rendered in defunct CDGL till 31-12-2016 was not transferred in the pension fund of DHA.

Audit was of the view that non-adjustment of pension was due to weak internal controls.

This resulted in irregular payment of salaries to the tune of Rs 752.864 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers at fault.

[PDP No.01]

10.4.3.2 Irregular purchase of Land - Rs 117.021 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.

Scrutiny of record in the office of CEO DHA Lahore revealed that a sum of Rs 117.021 million was drawn for land acquisition vide cheque No 3120641 dated 02-02-2018. The payment was held irregular because no land was transferred in the name of DHA, no legal document was available to prove the ownership of land in the name of CEO DHA.

Audit was of the view that due to weak internal control management fail to complete the pre-requisites for land acquisition.

This resulted in irregular payment for Rs 117.021 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers at fault.

[PDP No.03]

10.4.3.3 Irregular purchase of medical equipment – Rs 96.526 million

As per 16(3) of PPRA 2014, for the purpose of prequalification of bidder, a procuring agency shall take into consideration the factors of qualifications i.e. relevant experience & past experience, capabilities with respect to personnel, equipment & plant and financial position. Further as per acceptance of bid it was mandatory for the suppliers to provide performance guarantee @ 5% of amount of purchase in form of CDR or bank guarantee with a validity of three year.

Scrutiny of record of CEO DHA Lahore revealed that the office drew from government treasury a sum of Rs 96.52 million for purchase of machinery and equipment for hospitals. Purchase was held irregular due to the following observations:

- i. Technical committee comprising radiologist and bio-medical engineer did not prepare and approve generic specifications of the products.
- ii. Contract agreement was made with the local suppliers but references of agency relationship of the manufactures with the suppliers were not mentioned.
- iii. Comparison of prices was not made at local and international level which shows that the economy was disregarded by the procuring agency.
- iv. Purchase order was issued to the contractors without receiving performance 5% performance guarantee.
- v. Valid sanction of FD for advance drawl during financial year 2017-18 was not available / provided for scrutiny.
- vi. Supply order was issued on 09-06-2017 with a delivery period of three months, during audit it was observed that till July 2018, after the laps of more than 1 year no supply was received.

| Sr. No. | Name of Formation | Purchases on Behalf of | PDP No. | Amount (Rs in million) |
|---------|-------------------|--|---------|------------------------|
| 1 | CEO DHA Lahore | Mian Munshi Hospital Lahore | 5 | 68.26 |
| 2 | CEO DHA Lahore | GMH Chohan Road and GMH Pathi Ground Lahore | 10 | 14.133 |
| 3 | CEO DHA Lahore | 20 Bedded Hospital Ghaziabad and RCH Kahna Nuo | 11 | 14.133 |
| | | Total | | 96.526 |

Audit was of the view that equipment was purchased without fulfillment of codal formalities due to defective financial discipline and weak internal controls.

This resulted in incurrence of irregular expenditure amounting to Rs 96.526 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers at fault.

10.4.3.4 Unauthorized payment of pay & allowances–Rs 90.22 million

As per Finance Department, Government of Punjab letter No.FD.SR.IV-8-1/76(Prov) dated 16th March 1988, shifting of Headquarter of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department.

Management of the following offices made payment of Rs 90.22 million on account of pay and allowances to the employees performing duties in other offices than their place of posting without prior approval of Finance Department.

| Sr. No. | Name of Formation | PDP No. | Amount (Rs in million) |
|---------|--|---------|------------------------|
| 1 | THQ Hospital Police Line Qila Gujar Singha | 9 | 0.665 |
| 2 | DDOH Aziz Bhatti Town Lahore | 4 | 19.99 |
| 3 | DDOH Allama Iqbal Town Lahore | 4 | 4.359 |
| 4 | DDOH Samnabad Town Lahore | 4 | 35.46 |
| 5 | MS THQ Hospital Mian Mir Lahore | 14 | 1.031 |
| 6 | DOH (DHA) MS Lahore | 6 | 3.036 |
| 7 | Hospital Samanabad Lahore | 2 | 1.784 |
| 8 | Infection Disease Hospital Bilal Gunj Lahore | 10 | 5.9 |
| 9 | Eye Surgeon Eye Hospital Swami Nagar Lahore | 3 | 1.98 |
| 10 | District Health Officer (MIS & HRM), DHA, Lahore | 4 | 16.015 |
| | Total | | 90.22 |

Audit was of the view that unauthorized expenditure on pay & allowances due to shifting of headquarter was due to weak internal control and poor financial discipline.

This resulted in irregular expenditure of Rs 90.22 million on pay & allowance.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing the responsibility against officers at fault.

10.4.3.5 Purchases without advertisement on PPRA website- Rs 40.74 million

According to Rule 12(1) read with Rule 9 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 in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of the eleven (11) formations made payment of Rs 40.74 million on account of purchase of assets and consumable items during financial year 2017-18. Scrutiny of record revealed that the supply orders were split into small orders to avoid open tender.

| Sr. No. | Name of Formation | PDP No. | Amount (Rs in million) |
|----------------|---|----------------|-------------------------------|
| 1 | MS THQ Hospital Police Line Qila Gujar Sing | 6 | 0.3 |
| 2 | DDOH Aziz Bhatti Town Lahore | 7 | 1.378 |
| 3 | DDOH Aziz Bhatti Town Lahore | 8 | 1.092 |
| 4 | DDOH Allama Iqbal Town Lahore | 7 | 1.142 |
| 5 | DDOH Allama Iqbal Town Lahore | 11 | 0.384 |
| 6 | DDOH Allama Iqbal Town Lahore | 12 | 0.183 |
| 7 | DDOH Samnabad Town Lahore | 9 | 0.843 |
| 8 | DDOH Samnabad Town Lahore | 11 | 0.513 |
| 9 | DDOH Samnabad Town Lahore | 15 | 0.206 |
| 10 | THQ Hospital Mian Mir Lahore | 2 | 3.63 |
| 11 | THQ Hospital Mian Mir Lahore | 5 | 2.913 |
| 12 | THQ Hospital Mian Mir Lahore | 8 | 1.898 |
| 13 | THQ Hospital Mian Mir Lahore | 9 | 1.564 |
| 14 | THQ Hospital Mian Mir Lahore | 12 | 1.126 |
| 15 | DO (H) MS Lahore | 2 | 3.34 |
| 16 | DO Health Medical Services Lahore | 3 | 3.744 |
| 17 | DO Health Medical Services Lahore | 7 | 3.98 |
| 18 | DO Health Medical Services Lahore | 17 | 0.315 |

| | | | |
|--------------|--|----|---------------|
| 19 | DO (Health) Medical Services Lahore | 29 | 0.249 |
| 20 | DO Health Medical Services Lahore | 30 | 0.492 |
| 21 | DO Health Medical Services Lahore | 31 | 0.498 |
| 22 | MS Hospital Samanabad Lahore | 10 | 0.47 |
| 23 | District Officer Health (Preventive Services) Lahore | 10 | 4.11 |
| 24 | District Officer Health (Preventive Services) Lahore | 13 | 0.621 |
| 25 | District Officer Health (Preventive Services) Lahore | 17 | 0.876 |
| 26 | Infection Disease Hospital Bilal Gunj Lahore | 3 | 0.195 |
| 27 | Infection Disease Hospital Bilal Gunj Lahore | 4 | 0.398 |
| 28 | Infection Disease Hospital Bilal Gunj Lahore | 5 | 0.216 |
| 29 | Medical Superintendent, Shahdra Town Hospital Lahore | 5 | 0.505 |
| 30 | Medical Superintendent, Shahdra Town Hospital Lahore | 6 | 0.355 |
| 31 | Medical Superintendent, Shahdra Town Hospital Lahore | 7 | 0.196 |
| 32 | Medical Superintendent, Shahdra Town Hospital Lahore | 8 | 0.689 |
| 33 | Medical Superintendent, Shahdra Town Hospital Lahore | 9 | 0.187 |
| 34 | Medical Superintendent, Shahdra Town Hospital Lahore | 10 | 0.131 |
| 35 | Medical Superintendent, Shahdra Town Hospital Lahore | 11 | 0.655 |
| 36 | Medical Superintendent, Shahdra Town Hospital Lahore | 12 | 0.659 |
| 37 | Medical Superintendent, Shahdra Town Hospital Lahore | 17 | 0.312 |
| 38 | Medical Superintendent, Shahdra Town Hospital Lahore | 18 | 0.234 |
| 39 | Medical Superintendent, Shahdra Town Hospital Lahore | 20 | 0.142 |
| Total | | | 40.741 |

Audit was of the view that due to weak internal control and poor financial discipline in the organizations deliberate violation of the PPRA rules was committed.

This resulted in incurrence of irregular expenditure of Rs 40.741 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

10.4.3.6 Irregular payment to daily wages Staff - Rs 33.60 million

According to Govt. of Punjab, Finance Department letter No. FD.SO(Goods)44-4/2011(A) dated 28.08.2015, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department to keep the expenditures strictly within the budgetary allocation.

Management of five offices of DHA Lahore appointed contingent staff and made payment amounting to Rs 33.60 million. Payment was held

un-authorized and doubtful due to the fact that prior approval of Finance Department Government of the Punjab was not obtained. Demand for extra workers was not sent to CEO office for approval /justification.

| Sr. No. | Name of Formation | PDP No. | Amount (Rs in million) |
|----------------|-----------------------------------|----------------|-------------------------------|
| 1 | DDOH Aziz Bhatti Town Lahore | 1 | 7.18 |
| 2 | DDOH Allama Iqbal Town Lahore | 1 | 12.863 |
| 3 | DO Health Medical Services Lahore | 14 | 0.66 |
| 4 | DO Health Medical Services Lahore | 27 | 1.738 |
| 5 | MS Hospital Samanabad Lahore | 11 | 0.61 |
| 6 | DDOH Samnabad Town Lahore | 1 | 10.55 |
| Total | | | 33.601 |

Audit was of the view that payment of salaries to daily wage staff without approval of finance department was due to weak internal controls.

This resulted in irregular payment for Rs 33.601 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers at fault.

10.4.3.7 Irregular payment of salaries - Rs 30.142 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.

Scrutiny of record of CEO DHA Lahore revealed that thirty-three doctors were adjusted against the posts of MCL cadre. Adjustment of doctors and payment of salaries was held irregular because approval of SNE was not obtained before the adjustment of employees against MCL cadre.

Audit was of the view adjustment of doctors against MCL cadre without approval of Finance Department was due to negligence of the management.

This resulted in irregular payment of salaries to the tune of Rs 30.142 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter from the competent authority besides fixing responsibility against the officers at fault.

[PDP No.08]

10.4.3.8 Unauthorized transfer of Pension Funds-Rs 24.00 million

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council were adjusted in Town w.e.f 01.08.2002, the pension contribution @ 40 % of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

Scrutiny of record in the office of CEO DHA Lahore revealed that employees of Ex-MCL service were adjusted in DHA, pension account was maintained and a sum of Rs 24.00 million was transferred by the DHA out of account VI. No database was prepared regarding total number of employees adjusted in different cadres and total demand for pension contribution, missing subscriptions due from defunct CDGL.

Audit was of the view that due to poor financial management public fund was not properly managed.

This resulted in unauthorized maintenance of pension funds.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against officers at fault.

[PDP No 09]

10.4.3.9 Irregular expenditure without tender - Rs 7.57million

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

Management of the following formations hired services from M/S Security and Protection System against advance payment of Rs 7.5 million without publishing tender on PPRA website

| Sr. No. | Name of Formation | PDP No. | Amount (Rs in million) |
|----------------|--------------------------|----------------|-------------------------------|
| 1 | THQ Hospital Raiwind | 14 | 3.701 |
| 2 | THQ Hospital Sabzazar | 14 | 3.869 |
| Total | | | 7.57 |

Audit holds hiring of service without tender system and advance payment was made due to weak internal control and poor financial management.

This resulted in irregular payment worth Rs 7.57 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of matter in a manner prescribed besides fixing responsibility against officers at fault.

10.4.3.10 Irregular Local purchase of Medicine - Rs 3.55 million

As per letter vide no. SO (P-1) H/3-64/2008 dated 12-08-2013 regarding Policy and operational guidelines for local purchase of medicine (day to day), Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. The policy also requires hospital to document all items to be purchased under local purchase system in a give financial year. The complete documentation of incidences of local purchases will help government to indentify commonly used medicines that would eventual be made part of the bulk purchases.

Management of the following formation of DHA Lahore made payment of Rs 3.55 million by withdrawing cheque in the name of DDO instead of supplier on local purchase of medicine. Payment was held irregular due to the reason that medicines were used for regular patients instead of entitled patients and no LP register was maintained. Retail prices of medicine were not notified by the concerned medical store at the time of rate contract and in calculating discount rate.

| Sr. No. | Name of Formation | PDP No. | Amount (Rs in million) |
|----------------|-----------------------------------|----------------|-------------------------------|
| 1 | DO Health Medical Services Lahore | 1 | 1.27 |
| 2 | MS Shahdra Town Hospital Lahore | 13 | 2.28 |
| Total | | | 3.55 |

Audit was of the views that due to weak financial management irregular purchases were made.

This resulted in irregular expenditure of Rs 3.55 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

10.4.3.11 Purchase of medicines without DTL Reports - Rs 2.07 million

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

Medical Superintendent, Shahdra Town Hospital Lahore made payment Rs 2.07 million on purchase of medicine without obtaining DTL reports.

Audit was of the view that payment without having DTL Reports was due to weak internal control and poor financial discipline.

This resulted in irregular payment of Rs 2.07 million

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No.19]

10.4.4 Internal Control Weaknesses

10.4.4.1 Non-deduction of GST - Rs 46.121 million

According to the provisions of withholding Rules 2007 vide SRO 660(1) 2007 dated 31.8.2007 and circulated vide No. 4/2 STB/2000 PT dated 13.7.2007. The Government Department, have been authorized to function as withholding agents for collection of Sale Tax on taxable purchases made by them. For this purpose, the Government Department shall deduct an amount equal to 1/5th of the total sales tax amount shown in sale tax invoices issued by the suppliers and make payment of the balance amount to him. The sales tax so deducted shall be deposited by the Government Department in the designated branch of the National Bank of Pakistan under head of Account BO2341 sales tax by 15th day of the month following month in which purchase has been made.

According to sixth schedule of sale tax Act 1990 serial No. 52-A FBR to allow exemption of sale tax on supply of goods supplied to hospital run by the Federal or Provincial government or charitable operating hospitals of 50 beds are more or the teaching hospital of statutory Universities of Two hundred or more beds.

The management of the following formations did not recover GST amount Rs 46.121 million from the payments of suppliers in violation of the above instructions.

| Sr. No. | Name of Formation | PDP No. | GST amount (Rs in million) |
|---------|---------------------------------|---------|----------------------------|
| 1 | Lal Quarter Samnabad | 12 | 0.049 |
| 2 | THQ Raiwind | 4 | 1.126 |
| 3 | CEO (H) Lahore | 6 | 42.457 |
| 4 | DOH (PS) Lahore | 16 | 0.416 |
| 5 | Infectious Diseases Bilal Gunj | 11 | 0.594 |
| 6 | MS Shahdra Town Hospital Lahore | 23 | 0.494 |
| 7 | THQ Sabzazar | 07 | 0.985 |
| | Total | | 46.121 |

Audit was of the view that due to weak financial discipline deliberate violation of the rules was made.

This resulted in loss on account of GST for Rs 46.121 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of government taxes besides fixing responsibility against officers at fault under intimation to Audit.

10.4.4.2 Unauthorized payment of inadmissible allowance - Rs.24.87 million

According to Letter No FD.SR.1.9-4/66(P)(PR) dated 21-04-2014 of Government of Punjab Finance Department, Conveyance Allowance is not allowed to officers availing facility of official vehicle / Motor Cycle and conveyance allowance earlier allowed on the basis of certificate of not using vehicle from house to office was withdrawn with immediate effect. As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Uniform Allowance and Mess Allowance is not admissible during leave. According to Rule 1.15 of Punjab Travelling Allowance Rules, the conveyance allowance is not allowed during leave period. According to letter No. PO (P&E-I) 19-113/2004 (V) dated 1st September 2006, the nursing, pharmaceutical and allied staff already posted or to be posted in future in RHCs and BHUs under the Health Sector Reforms Programme are entitled to receive 30% of the Basic Pay as Health Sector Reform Allowance.

Management of the following formations of DHA made unauthorized payment of inadmissible allowances to employees. Scrutiny of record revealed that payment on account of Health Sector Reform, conveyance Allowance, POL charges, NPA and House Rent Allowance was made to un-entitled employees.

| Sr. No. | Name of Formation | Description | PDP No. | Amount Rs in million |
|----------------|--|--------------------|----------------|-----------------------------|
| 1 | DO (H) MS Lahore | HSRA, CA | 11 | 0.218 |
| 2 | MS THQ Hospital Police Line Qila Gujar Sing Lahore | HSRA | 11 | 0.050 |
| 3 | MS THQ Hospital Police Line Qila Gujar Sing Lahore | CA | 12 | 0.030 |
| 4 | DDOH Aziz Bhatti Town Lahore | CA | 9 | 1.101 |
| 5 | DDOH Aziz Bhatti Town Lahore | HSRA | 10 | 0.800 |
| 6 | DDOH Aziz Bhatti Town Lahore | POL & CA | 13 | 0.844 |
| 7 | DDOH Aziz Bhatti Town Lahore | CA | 15 | 0.137 |
| 8 | DDOH Allama Iqbal Town Lahore | HSRA | 05 | 1.485 |
| 9 | DDOH Allama Iqbal Town Lahore | CA | 08 | 1.096 |
| 10 | DDOH Allama Iqbal Town Lahore | POL & CA | 09 | 0.960 |
| 11 | DDOH Allama Iqbal Town Lahore | CA | 15 | 0.085 |
| 12 | DDOH Samnabad Town Lahore | POL & CA | 05 | 2.160 |
| 13 | DDOH Samnabad Town Lahore | HR & CA | 06 | 1.087 |
| 14 | DDOH Samnabad Town Lahore | CA | 08 | 1.037 |
| 15 | DDOH Samnabad Town Lahore | HR & CA | 12 | 0.340 |
| 16 | DDOH Samnabad Town Lahore | HSRA | 16 | 0.195 |

| | | | | |
|----|--|--------------------|----|--------------|
| 17 | THQ Mianmir | HR & CA | 04 | 2.936 |
| 18 | THQ Mianmir | CA | 15 | 0.600 |
| 19 | THQ Mianmir | CA | 19 | 0.188 |
| 20 | CEO DHA | HSRA | 20 | 0.900 |
| 21 | CEO DHA | NPA / CA | 23 | 0.391 |
| 22 | CEO DHA | CA | 24 | 0.235 |
| 23 | CEO DHA | CA | 25 | 0.217 |
| 24 | DO(H) MS | CA | 22 | 0.182 |
| 25 | THQ Samnabad | CA | 07 | 0.034 |
| 26 | THQ Samnabad | CA | 08 | 0.94 |
| 27 | DO (H) MS Lahore | HRA & CA | 08 | 0.874 |
| 28 | DOH | HRA & CA | 08 | 0.974 |
| 29 | MS Infectious Diseases Bilal Gung | HRA & CA | 01 | 3.92 |
| 30 | Medical Superintendent, Shahdra Town Hospital Lahore | Pay and Allowances | 01 | 0.342 |
| 31 | Medical Superintendent, Shahdra Town Hospital Lahore | Pay and Allowances | 02 | 0.368 |
| 32 | Eye Hospital Swami Nagar | CA | 14 | 0.039 |
| 33 | DOH (MIS-HRM) Lahore | NPA | 10 | 0.105 |
| | TOTAL | | | 24.87 |

Audit was of the views that due to weak financial management payments were made to the employees.

Payment of inadmissible allowances resulted in loss of Rs 24.87 million to public exchequer.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of overpayment allowances from the employees besides fixing responsibility against officers at fault.

10.4.4.3 Overpayment of pay and allowance Rs 2.295 million

According to office order of office of Secretary P&SH dated 21-04-2016 Dr Ayesha Amjad went on two years leave without pay w.e.f June 2016 to June 2018.

During audit of Dy. DO Health, Aziz Bhatti Town Lahore, it was observed that Dr. Ayesha Amjad went on two years leave without pay w.e.f June 2016 and June 2018 vide Secretary P&SH office order dated 21-04-2016 but payment of pay and allowances were paid during leave without pay.

| Head of Pay and Allowances | 2017-18 (Rs) | 2016-17 (Rs) | Total (Rs) |
|----------------------------|--------------|--------------|------------|
| Basic Pay | 601,340 | 585,240 | 1,186,580 |
| House Rent Allowance 45% | 53,196 | 53,196 | 106,392 |
| Convey Allowance 2005 | 60,000 | 60,000 | 120,000 |

| | | | |
|----------------------------|---------|---------|------------------|
| Non - Practicing Allowance | 48,000 | 48,000 | 96,000 |
| Medical Allow 15% (16-22) | 23,820 | 23,820 | 47,640 |
| Health Professional Allow | 247,360 | 180,000 | 427,360 |
| Adhoc Relief All 2016 10% | 49,056 | 49,056 | 98,112 |
| Adhoc Relief All 2017 10% | 60,134 | 58,524 | 118,658 |
| Adj Health Prof. Allow | 94,304 | 0 | 94,304 |
| Total | | | 2,295,046 |

Audit holds that due to weak internal control of management inadmissible pay and allowances were paid to employee.

This resulted in loss of Rs 2,295,046 to public exchequer and overpayment to employee.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of pay and allowances besides fixing responsibility against the officers at fault.

[PDP No 03]

10.4.4.4 Loss to the government due to non-imposition of liquidation charges - Rs 9.327 million

According to section 10 (V) of Rate Award issued by secretary Health Punjab, in case of late delivery of goods beyond the periods specified in the Schedule of requirements and after issuance of subsequent purchase order by the consignee, a penalty @ 0.067% per day of the cost of late delivered supply shall be imposed upon the Supplier.

CEO DHA Lahore issued supply orders for the procurement of machinery and equipments to following vendors. The vendors could not supply machines within the stipulated time period. Management did not impose late delivery charges on the suppliers.

| Sr. No | Description | Supplier Name | Purchase order date | Delivery time days | Late days | Amount | Penalty |
|--------|-------------------------------------|-------------------|---------------------|--------------------|-----------|--------|---------|
| 1 | 500 MA Digital X-Ray machine | Alam Medix | 09-06-2017 | 90 days | 326 | 20.832 | 2.083 |
| 2 | Central Sterilize supply department | MS Advance System | 09-06-2017 | 90 days | 326 | 27.922 | 2.792 |
| 3 | Laundry Unit | Alam Medix | 09-06-2017 | 90 days | 326 | 16.257 | 1.626 |

| | | | | | | | |
|--------------|--------------------------|---------------------------|------------|---------|-----|---------------|--------------|
| 4 | 500MA X-Ray Unit for GMH | MS Radian Medical Pvt Ltd | 15-06-2017 | 90 days | 320 | 14.133 | 1.413 |
| 5 | 500MA X-Ray Unit for RHC | MS Radian Medical Pvt Ltd | 15-06-2017 | 90 days | 320 | 14.133 | 1.413 |
| Total | | | | | | 93.277 | 9.327 |

Audit holds that non-imposition of late delivery charges was due to weak internal control.

This resulted in loss to the government for Rs 9.327 million

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends imposition and recovery of late delivery charges from suppliers besides fixing responsibility against the officers at fault.

[PDP No 13]

10.4.4.5 Non-deduction of Income Tax- Rs 9.254 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person:

(a) for the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer.

(b) for the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

The management of the following formations did not deduct income tax of Rs 9.254 million at source from the payments of the suppliers.

| Sr. No. | Name of Formation | PDP No. | Income Tax Amount (Rs in million) |
|----------------|--------------------------------|----------------|--|
| 1 | MS THQ Hospital Mian mir | 25 | 0.022 |
| 2 | CEO Health Lahore | 14 | 8.395 |
| 3 | DO (H) PS | 15 | 0.247 |
| 4 | Infectious Diseases Bilal Gunj | 12 | 0.057 |
| 5 | MS Shahdara Hospital | 32 | 0.094 |
| 6 | Eye Hospital Swami Nagar | 08 | 0.439 |
| | Total | | 9.254 |

Audit holds that non-deduction of income tax was due to weak financial discipline.

Non-deduction of income tax resulted in loss of Rs 9.254 million to public exchequer.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of government taxes from the suppliers besides fixing responsibility against officers at fault.

10.4.5 Performance

10.4.5.1 Non-utilization of Funds – Rs 142.396 million

Further, according to rule 17.16 and 17.20 of PFR Volume-I, the anticipated saving must be surrendered by 31st March of the Financial Year so that the amounts surrendered might be utilized for some other purpose.

Management of following formations under CEO (Health) Lahore neither utilized nor surrendered funds of Rs 142.396 million which were provided under non salary Funds and Health Council.

| Sr. No. | Name of Formation | Description | PDP No. | Budget (Rs) | Exp. (Rs) | Savings (Rs) |
|---------|--|-------------------------------------|---------|----------------|----------------|----------------|
| 1 | THQ Hospital Police Line, Qila Gujar Singh | Non Salary Funds | 03 | 16.284 | 0 | 16.284 |
| 2 | THQ Hospital Samanabad | Non Salary Funds | 04 | 15.00 | 4.098 | 10.901 |
| 3 | THQ Hospital Raiwind | Non Salary Funds | 11 | 550 | 445 | 105 |
| 4 | Eye Hospital Swami Nagar Lahore | Non Salary Funds and Health Council | 02 | 11.840 | 1.628 | 10.211 |
| | Total | | | 593.124 | 450.726 | 142.396 |

Audit was of the view that due to weak internal controls and defective financial management funds was not utilized.

This resulted in blockage of government funds for Rs 142.396 million.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No. 03, 04, 11, 02]

10.4.5.2 Irregular payment on account of pay & allowances- Rs 6.754 million

According to Rule 2.10 (a)(i) of PFR Vol-I, in incurring or authorizing expenditure from government revenue, every sanctioning authority shall exercise the same vigilance in respect of expenditure from the government revenue as a person of ordinary prudence would exercise in respect of his own money.

Scrutiny of record of CEO Health Lahore revealed that payment of Rs 6.754 million on account of pay & allowances of Drug Inspectors and Secretary District Quality Control Board but cases for challans submitted by the Drug Inspectors to the District Quality Control Board for review or onward submission for prosecution to the Drug Court was neither available on record nor shown to audit. In absence of said record, recovery of government fines/ dues and working of Drug Inspectors could not be verified. This resulted in irregular payment on account of pay & allowances worth Rs 6.754 million

Audit was of the view that due to weak internal control of the management work of the staff was not monitor.

This resulted in irregular payment of pay and allowances without discharging the official duties.

The matter was reported to the PAO concerned in September, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 16]

CHAPTER 11

DISTRICT HEALTH AUTHORITY, MANDI BHAUDDIN

11.1 Introduction of the Authority

District Health Authority, Mandi Bahauddin was established on 01.01.2017 under Punjab Local Government Act 2013. District Health Authority Mandi Bahauddin is a body corporate having perpetual succession and a common seal, with power to acquire and hold property and into any contract and may sue and be sued in its name. The DHA Mandi Bahauddin is established to establish, manage and supervise primary, secondary health care facilities and intuitions.

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

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

DHA Mandi Bahauddin manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Basic Health Units | 43 |
| Government Rural Dispensary | 24 |
| Rural Health Centre | 05 |
| Tehsil Head Quarter Hospitals | 04 |
| District Head Quarter Hospitals | 01 |
| District Health Development Centre | 01 |
| District Health Officers | 03 |

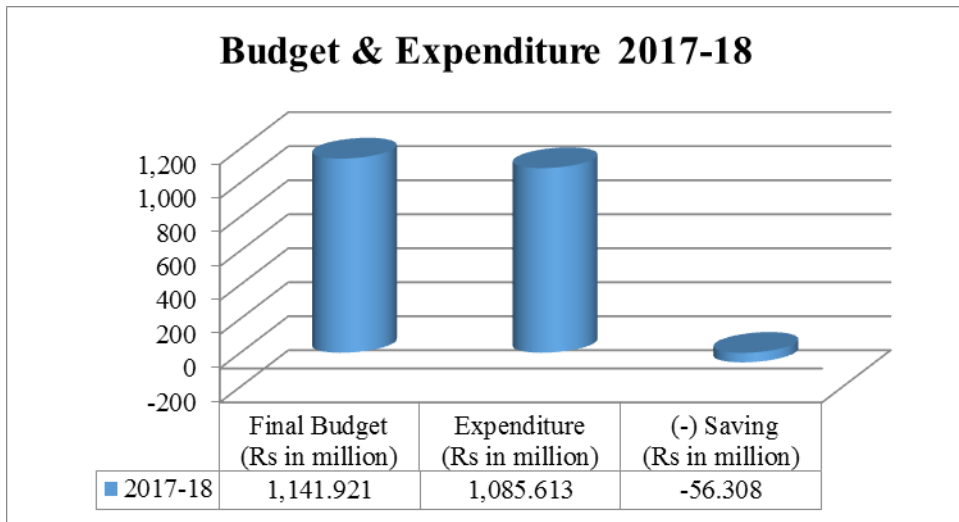
| Description | No. of health facility/ institute |
|--------------------------------------|-----------------------------------|
| Any other institute/ health facility | 09 |

11.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,141.921 million, against which only Rs 1,085.613 million was spent. Overall savings of Rs 56.308 million during the Financial Years 2017-18 which was 4% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|-----------|-------------|---------|-----------|
| 2017-18 | 1,141.921 | 1,085.613 | 56.308 | 4% |



11.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. # | Audit Year | No. of Paras | Status of PAC Meetings |
|-------|------------|--------------|------------------------|
| 1 | 2017-18 | 13 | Not convened |

11.4 AUDIT PARAS

11.4.1 Misappropriation

11.4.1.1 Misappropriation of amounting - Rs 0.499 million

According to Rule 120 of PLG (Budget) Rules 2001, no expenditure shall be incurred without the necessary appropriation or in excess of sanctioned appropriation.

Scrutiny of accounts record of District Health Officer Mandi Bahauddin revealed that basic pay and adhoc relief allowance 2016 was paid to Mr. Muhammad Zafar Iqbal, Dispenser from 2014 to June 2018. The official was hired on SAP system in 2014 for the settlement of GP fund. The basic pay alongwith adhoc relief allowance was started in 2014 and paid upto June 2018. In July 2018 the transfer of monthly salary was stopped. However the official died in 2003 and family pension was granted to the heirs of the deceased employee. Monthly salary was transferred to Muhammad Zafar Iqbal bank account 207931653 UBL Branch Pharianwali District Mandi Bahauddin which was in name of Khuram Shahzad. In HR CNIC was also of Khuram Shahzad instead of Muhammad Zafar Iqbal.

| Personnel No. | CNIC No | Cost Centre | Monthly | Total amount |
|----------------------|----------------|--------------------|----------------|---------------------|
| 31628639 | 3520268885803 | MX 9001 | 11,811 | 499,200 |

Audit is of the view that due to inefficient financial management, pay and allowances were transferred to the bank account of a deceased official which were ultimately misappropriated.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that matter needs to be probed besides fixing of responsibility against the person(s) at fault.

[PDP No.21]

11.4.2 Irregularity / Non Compliance of Rules

11.4.2.1 Unauthorized expenditure on purchase of medicine of - Rs 10.214 million

According to Rule 120 of PLG (Budget) Rules 2001, no expenditure shall be incurred without the necessary appropriation or in excess of sanctioned appropriation.

Scrutiny of accounts record of CEO District Health Authority Mandi Bahauddin revealed that medicine bills amounting Rs 10.214 million were paid M/s Ahsan Medical Store from budget allocation for the FY 2017-18 by the CEO Health instead of health facilities, the expenditure is held irregular/unauthorized on the following grounds.

The medicine was supplied in FY 2016-17 and supplier also claimed in the same financial year. Neither the reasons of non-payment were mentioned nor separate budget allocation was made in the FY 2017-18 for pending liabilities.

The claims was splitted into small amounts of Rs 99,000 by the DAO Concerned to avoid commitments and performance security @5% when it becomes a document of 51 extension. Under these circumstances, it was easily concluded that the expenditure was incurred without any justification and chances of misappropriation cannot be ruled out.

| Document No | Description | Name of supplier | Amount (Rs) |
|--------------|--------------------------------|---------------------|-------------------|
| 1900093402 | Purchase of drug and medicines | AHSAN MEDICAL STORE | 466,389 |
| 1900110394 | Purchase of drug and medicines | AHSAN MEDICAL STORE | 987,972 |
| 1900110395 | Purchase of drug and medicines | AHSAN MEDICAL STORE | 4,261,964 |
| 1900125333 | Purchase of drug and medicines | AHSAN MEDICAL STORE | 3,699,517 |
| 1900127328 | Purchase of drug and medicines | AHSAN MEDICAL STORE | 798,515 |
| TOTAL | | | 10,214,357 |

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, resulted in irregular purchase of medicine of Rs 10.214 million.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that matter needs to be probed besides fixing of responsibility against the person(s) at fault.

[PDP No.03]

11.4.2.2 Unauthorized consumption of LP medicines - Rs 8.30 million

According to Government of the Punjab Primary and Secondary Healthcare Department Lahore letter No. PSHD-TCO-I(M) 6-14/2017 dated 16.12.2017 regarding the policy and operational guidelines for local purchase of medicines (day to day) were issued for the guidance & strict compliance (copy attached). As per clause 2 (iv)

- b. A password and login will be issued to Incharge Pharmacist / Medical Superintendent / Consultant for data entry in Local Purchases Portal and locally purchased items will be posted in portal on daily basis.
- c. Purchase order may be emailed to the LP supplier through LP Portal. Contractor will submit invoice/bill with supply on daily basis.
- d. Local purchase may be of two types (i) bulk Local Purchase (ii) specific Patient local purchase that will be dispensed through system.

Scrutiny of accounts record of MS DHQ Hospital Mandi Bahauddin revealed that Government of the Punjab P&SH Department establish the portal of LP medicine. Login and password was allotted to the Chief Pharmacist for date entry of LP medicine. However all the medicine were received and consumed without use of portal. Medicines were also not categorized as bulk local purchase or specific patient local purchase. The expense of the medicine was doubtful.

Further purchase order was not issued via email through LP portal. Only medicines were received and issued without defacing.

| S. No. | Month | Supplier | Items | Amount (Rs) |
|--------------|---------|--------------------------------|--------------|------------------|
| 1 | 01.2018 | Muhammad Afzal & Sons Pharmacy | LP medicines | 1,553,292 |
| 2 | 02.2018 | -do- | -do- | 1,453,787 |
| 3 | 03.2018 | -do- | -do- | 1,690,169 |
| 4 | 04.2018 | -do- | -do- | 1,835,566 |
| 5 | 05.2018 | -do- | -do- | 1,768,311 |
| Total | | | | 8,301,125 |

Audit holds that due to non-compliance of rules and dereliction on the part of the financial management, LP medicines were consumed without observing LP guidelines.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that matter needs to be probed besides fixing of responsibility against the person(s) at fault.

[PDP No.54]

11.4.2.3 Unjustified hiring of contingent paid staff–Rs 4.77 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 course of audit of Medical superintendent THQ Malakwal, it was observed that many posts of Drivers, chowkidars etc. have been redundant. Staff was drawing pay & allowance without performing any duty than could be utilized instead of hiring contingent paid staff. It was also observed that ambulance was transferred to Rescue 1122 on 17-2-17 but drivers were drawing pay and allowances without performing duties. Further, Cook and Masalchi were also drawing pay & allowance without performing duty

| S.# | Department | PDP No. | Amount (Rs) |
|--------------|-----------------------|---------|------------------|
| 01. | THQ Hospital Malakwal | 98 | 3,717,710 |
| 02 | THQ Hospital Malakwal | 100 | 1,057,060 |
| Total | | | 4,774,770 |

Audit holds that contingent paid staff was hired without planning and need basis due to weak internal controls. It resulted into unjustified expenditure of Rs 4,774,770.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.98&100]

11.4.2.4 Unauthorized purchase of LP medicines amounting - Rs 1.20 million

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, policy and operational guidelines for Local Purchase of Medicines (Day to Day) chalked out by the health department for guidance & strict compliance (copy attached) i.e A responsible hospital pharmacist usually send indent to the suppliers. 2.

Patient who receives medicines should be registered at the central point and should be allotted registration number etc.

Scrutiny of accounts record of MS THQ Hospital Phalia District Mandi Bahauddin revealed that Rs 1.20 million was paid to the M/s Usama Medical Store Phalia for the purchase of LP medicine during the financial year 2017-18. The medicines were purchased without observing of guidelines of purchase of LP medicine as detailed in **Annexure-U**.

Audit holds that due to weak internal controls, LP medicines were purchased without observing LP guidelines.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that matter needs to be probed besides fixing of responsibility against the person(s) at fault.

[PDP No.144]

11.4.3 Internal Controls Weaknesses

11.4.3.1 Inadmissible/Overpayment of special allowances- Rs 70.281 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No.FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of ad-hock allowance- 2010 @50% , the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.17. the remaining amount shall continue to be drawn at frozen level.

Audit of CEO (DHA) MB Din revealed that the doctors under the jurisdiction of CEO Health MB Din of following offices are drawing various special allowances i.e health sector reform allowance, health professional allowance, incentive allowance, special health care allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008 hence they were not entitled for 100% of special allowances similarly the Charge Nurses are being paid special allowances i.e mess and dress allowances and nursing allowance and were not entitled for 50% adhoc allowance 2010, hence they were also entitled for 50% of their special allowances. This resulted in inadmissible/ overpayment of special allowances of Rs 70.281 million.

| S.# | Department | PDP No. | Amount (Rs) |
|--------------|---------------------|---------|-------------------|
| 01. | CEO Health MB Din | 18 | 58,979,036 |
| 02. | RHC Mong | 106 | 1901542 |
| 03. | SMO RHC Pharianwali | 127 | 1614388 |
| 04. | MS THQ Phalia | 130 | 5758037 |
| 05. | MS THQ Phalia | 148 | 2028000 |
| TOTAL | | | 70,281,003 |

Audit is of the view that due to weak internal control the special allowances were paid in excess to the doctors and charge nurses

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.18,106,127,130,148]

11.4.3.2 Inadmissible drawl of special allowances of - Rs 21.43 million

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

Audit of DHQ Hospital Mandi Bahauddin revealed that doctors are drawing various special allowances i.e health sector reform allowance, health professional allowance, incentive allowance, special healthcare allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008 hence they were not entitled for 100% of special allowances similarly the Charge Nurses in the DHQ Mandi Bahauddin are being paid special allowances i.e mess, dress and nursing allowances and were not entitled for 50% adhoc allowance 2010, they were also entitled for 50% of their special allowances. This resulted in inadmissible/ overpayment of special allowances.

| S.# | Department | PDP No. | Amount (Rs) |
|--------------|------------------------------|----------------|--------------------|
| 01. | DHQ Hospital Mandi Bahauddin | 70 | 21,133,642 |
| 02. | DHQ Hospital Mandi Bahauddin | 81 | 297,900 |
| Total | | | 21,431,542 |

Audit is of the view that due to weak internal controls, doctors were being paid unjustified special allowances.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.70,81]

11.4.3.3 Unjustified drawl of pay and allowances – Rs 12.369 million

If you are willing to accept the officer of appointment (on contract basis) on the terms and conditions, you should immediately communicate your acceptance in writing and submit joining at your own expenses to the Medical Superintendent Concern, Government of the Punjab, Primary and Secondary Healthcare Department within 7 days from the date of issuance

of this offer letter at the latest, failing which offer of the appointment shall be treated as withdraw.

Audit of MS DHQ Hospital Mandi Bahauddin revealed that following doctors were appointed as EMOs during the FY 2017-18 with the direction of accept the officer within 7 days after the issuance of appointment orders. However all the following doctors were joined their duties far after the 7 days of acceptance of the offer. This offer of appointment was void after the 7 days, therefore drawl of pay and allowance of EMOs was unjustified.

| Sr. No. | Name of Doctor | Designation | Date of appointment order | Date of joining | Total Amount drawn after posting (Rs) |
|--------------|----------------|-------------|---------------------------|-----------------|---------------------------------------|
| 1- | Kiran Bashir | EMO | 15.06.2017 | 05.07.2017 | 2,077,419 |
| 2- | Ahsan Raza | EMO | 15.06.2017 | 05.07.2017 | 1,830,923 |
| 3- | Irfan Nazir | EMO | 16.05.2017 | 14.07.2017 | 2,026,613 |
| 4- | Atta-ul-Munan | EMO | 11.12.2017 | 22.12.2017 | 1,108,333 |
| 5- | M. Saghir | EMO | 11.12.2017 | 22.12.2017 | 1,507,741 |
| 6- | Tayyab Manzoor | EMO | 15.06.2017 | 03.07.2017 | 656,795 |
| 7- | Zahid Latif | EMO | 15.06.2017 | 24.06.2017 | 610,004 |
| 8- | Saeed Ali Khan | EMO | 11.12.2017 | 03.01.2018 | 525,000 |
| 9- | Rizwan Sarwar | EMO | 15.06.2017 | 14.07.2017 | 2,026,612 |
| Total | | | | | 12,369,440 |

Audit is of the view that due to weak internal controls, doctors joined their duties after joining period.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.60]

11.4.3.4 Unauthorized drawl of Adhoc Allowance-2010 (50%) - Rs 7.089 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Audit of CEO Health, MS THQ Hospital Phalia and SMO RHC Pharianwala revealed that an amount of Rs 7.089 million was paid to the various employees on account of 50% adhoc relief allowance which was

discontinued/ merged on 1.7.17 and was not admissible during the month of July 2017. This resulted in inadmissible payment of Rs 7.089 which may be recovered from the concerned employees.

| S. # | Department | PDP No. | Description | Amount (Rs) |
|-------|---------------------|---------|---------------------|-------------|
| 01. | CEO Health MB Din | 09 | Adhoc Allowance 50% | 11,034 |
| 02. | SMO RHC Pharianwali | 128 | Adhoc Allowance 50% | 2,776,680 |
| 03. | MS THQ Phalia | 136 | Adhoc Allowance 50% | 4,301,448 |
| Total | | | | 7,089,162 |

Audit is of the view that due to internal control weakness, inadmissible Adhoc Relief Allowance-2010 was paid to the doctors, which resulted in unauthorized drawl of allowance amounting Rs 7.089 million.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount in question.

[PDP No.09,128,136]

11.4.3.5 Unjustified payment of pay and allowances - Rs 4.80 million

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

Audit of accounts record of MS DHQ Hospital Mandi Bahauddin revealed that the officers / officials were found absent from their duties during the FY 2017-18 as per biometric attendance report. The absent period was not decided as EOL and the salaries of their absent period were not deducted. Due to non deduction of salaries, unjustified payment of pay and allowances were made to the officers/officials.

| Department | No. of employees | Designation | Absent Days | Recoverable amount due to Absence Rs. |
|------------------------|------------------|-------------------------|-------------|---------------------------------------|
| MS DHQ Hospital MB Din | 198 | Doctors and Para medics | 2366 | 4,801,651 |

Audit is of the view that due to weak internal controls, pay and allowances of absent period was not deducted.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.67]

11.4.3.6 Unjustified payment of 30%-Social Security benefit - Rs 5.479 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

CEO Health DHA MB Din and DO Health MB Din, MS DHQ Hospital MB Din regularized various employees w.e.f 10/2015 from contract appointment to regularized appointment but the pay and allowances were not got refixed by the department due to which they are being paid over and above pay and allowances as they were required to be refixed at the initial of their pay scales, even the 30%- SSB was not discontinued from their pay and allowances due to which pay and allowances were overpaid and unjustified payment of 30% SSB of Rs 5,479,695 was made, which may be recovered from the concerned persons.

| S.# | Department | No. of employees | PDP No. | Amount (Rs) |
|--------------|------------------------|------------------|---------|------------------|
| 01. | CEO Health MB Din | 35 | 13 | 3,946,890 |
| 02. | DO Health MB Din | 27 | 50 | 1,099,101 |
| 03 | MS DHQ Hospital MB Din | 4 | 68 | 433,704 |
| Total | | | | 5,479,695 |

Audit holds that due to weak internal controls, pay and allowances was not recovered from the officials which resulted in unjustified payment of Rs 5,479,695.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.13,50,68]

11.4.3.7 Irregular utilization of SDA Budget Rs 5.675 million

As per para 6(a)(i) of Guidelines for Utilization of one line Salary Budget circulated by Primary & Secondary Health Department of Government of Punjab vide letter No.SO (B&A)1-24/2016 dated 2-08-2017, “ The Drawing Disbursing Officer / DDO / Medical Superintendent concerned shall prepare the estimates of expenditure as per his requirement against each object code as required to run the hospital on prescribed format (Annexure-IV) at beginning of each financial year as well as on quarterly basis and intimate to Additional Secretary P&SHC Department. Further, As per para 6(a)(ii) of aforementioned guidelines, The DDO of concerned DHQ/THQ will spend these funds strictly in line with detail object code wise budget prepared as per (i) above.

During audit of THQ Hospital Malakwal for the financial year 2017-18, it was observed that SDA funds were utilized without preparation of budget as required by rules *ibid*.

Audit holds that due to weak internal controls SDA funds were utilized without budget allocation.It resulted into irregular expenditure of Rs 5.675 million

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends for regularization of expenditure besides fixation of responsibility on person at fault.

[PDP No.86]

11.4.3.8 Unauthorized payment and recovery of pay & allowances - Rs 4.369 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Audit scrutiny of following offices under jurisdiction of CEO Health MB Din revealed that doctors appointed on adhoc basis were paid pay and allowances even after the expiry of their contract periods without grant of extension. Further in various cases pay and allowances were paid inspite of absence from duty, LPR or resignation as detailed in **Annexure-V**.

Audit is of the view that due to weak internal controls, payment was made to the doctor which resulted in unauthorized payment of pay and allowances.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.20,27 to 31, 33 to 37,39,51,53]

11.4.3.9 Loss due to non-functioning of equipment- Rs 3.00 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 the audit of THQ Hospital Malakwal for the financial year 2017-18, it was observed that X-ray and Dental units were not utilized and dumped in store. On physical inspection of equipment on 06-08-2018 at 3 pm, thick layer of dust was found on X-ray and Dental Units. Equipment was losing its worth. Patients could be served if planned properly by precious equipment as detailed below:

| Sr. No. | Description | Present Condition | Qty | Amount (Estimated) Rs |
|--------------|--------------|---|-----|-----------------------|
| 1 | X-ray Unit | Working but dumped in old building of RHC | 1 | 2000,000 |
| 2 | Dental Units | Working but dumped in old building of RHC | 2 | 1000,000 |
| Total | | | | 3,000,000 |

Audit holds that due to weak internal controls and lack of interest of management equipment remained non-functional.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends for corrective action in this regard and fixation of responsibility on person at fault under intimation to Audit.

[PDP No.95]

11.4.3.10 Recovery of house rent and conveyance allowance - Rs 3.311 million

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case of Government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, 2000In case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government. Further according to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period.

Scrutiny of pay slips of the officers/officials under jurisdiction of CEO Health MB Din revealed that Medical Officers, Dispensers, Technicians, LHV, Midwife, Dai and Naib Qasid were allotted designated residences or residing in Govt. accommodations in BHUs. However their house rent allowance as well as conveyance allowance was not deducted. Due to non deduction of HRA and Conveyance Allowance, overpayment was made to the officers/officials.

| S. # | Department | No. of Employees | PDP No. | Amount Rs. |
|--------------|----------------------|------------------|---------|------------------|
| 01. | DO Health MB Din | 38 | 23 | 2,423,832 |
| 02. | SMO RHC Mong | 02 | 107 | 310,178 |
| 03. | SMO RHC Miana Gondal | 02 | 112 | 77,615 |
| 04. | SMO RHC Chellianwali | 17 | 115 | 500,307 |
| Total | | | | 3,311,932 |

Audit holds that due to weak internal controls, overpayment of Rs 3.311 million was made to the officer/officials due to non deduction of house rent and conveyance allowance.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.23,107,112,115]

11.4.3.11 Unauthorized collection of test charges–Rs 2.252 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.As per notification of the Government of the Punjab (Health) Department vide Letter no SO(H&D)-12-13/73 dated 11-04-1985

professors and assistant professors, specialist and paramedics were entitled to draw 35% Doctor share and 20% staff share.

Audit of THQ Hospital Phalia, revealed that an amount of Rs 2,252,600 was received from the patients for the tests of HIV, HBV, HCV and out of which 55% doctor & paramedics share of Rs 1,238,930 was paid, whereas there was no government notification for the charges of these tests. Moreover 35% Doctor share and 20% staff share, were also received by the concerned persons. This resulted in unauthorized collection of test charges of Rs 2,252,600 for the year 2017-18 only.

| Sr. No. | Item | Rate | No. of Tests of Patients | Amount of Test (Rs) |
|--------------|-------|------|--------------------------|---------------------|
| 1 | HIV | 350 | 2000 | 700,000 |
| 2 | HBSAG | 100 | 4471 | 447,100 |
| 3 | HCV | 250 | 4422 | 1,105,500 |
| TOTAL | | | | 2,252,600 |

Audit holds that due to weak internal controls, unauthorized collection of fee on account of test charges was made.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No138]

11.4.3.12 Unjustified Drawl of Health Sector reform allowance- Rs 2.00 million

According to Secretary Health Department letter No PO (P&EI) 19-13/2004 dated 13.4.2007 that Health sector reform allowances only admissible in the less attractive DHQs/THQs Furthermore, whereas THQ Phalia is not included in the list of Less attractive DHQs/THQs vide Secretary Health Notification No PO(P&E-I) 19-113/2004(V) dated 10.3.2007, as announced by the health department.

Following offices under jurisdiction of CEO Health DHA MB Din paid an amount of Rs 2.00 million on account of Health Sector reform allowance but such allowance was only admissible in the health facilities.

| S# | Department | No. of employees | PDP No. | Description | Amount |
|--------------|---------------------|------------------|---------|-------------|------------------|
| 01. | CEO Health DHA MB | 04 | 10 | HSRA | 147,790 |
| 02. | DO Health | 105 | 44 | HSRA | 697,825 |
| 03. | DO Health | 02 | 45 | HSRA | 149,671 |
| 04. | MS DHQ Hospital MB | 25 | 58 | HSRA | 908,353 |
| 05. | THQ Hospital Phalia | 61 | 129 | HSRA | 38,460 |
| 06. | THQ Hospital Phalia | 01 | 137 | HSRA | 58,476 |
| Total | | | | | 2,000,575 |

Audit is of the view that due to internal control weakness, Health Sector Reform Allowance of Rs 2.00 million was paid to staff on general / temporary duty.

The matter was reported to the CEO / PAO in August, 2018 but neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount involved.

[PDP No.10,44,45,58]

11.4.3.13 Non deduction of Income Tax on account of Health Council Rs 2.395 million

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment to other than a company, deduct tax from the gross amount @ 4.5%, 10% and 7.5% on account of supplies, services and execution of contract respectively, in case of filer and 6.5%, 15% and 10% on account of supplies, services rendered and execution of contract respectively, in case of non-filer, other than company according to Section 153 of Income Tax Ordinance, 2001 duly amended vide Finance Act 2014.

Scrutiny of accounts record of following offices under jurisdiction of CEO Health Mandi Baha Ud Din revealed that an amounting of Rs 25.96 million was paid to the suppliers without/less deduction of income tax. The income tax was not deducted at source @ 6.5% due to non-filer. Due to non deduction of income tax, overpayment of Rs 2.395 million was made to the suppliers which need to be recovered.

| S.# | Department | PDP No. | Amount (Rs) |
|--------------|--------------------------------|----------------|--------------------|
| 01. | District Health Officer MB Din | 48 | 1,687,623 |
| 02. | SMO RHC Mong | 105 | 35,550 |
| 03. | SMO RHC Pharianwalai | 125 | 39,990 |
| 04. | MS THQ Phalia | 140 | 206,502 |
| 05. | MS THQ Phalia | 145 | 425,864 |
| Total | | | 2,395,529 |

Audit holds that due to non compliance of rules, income tax was not deducted or less deducted from the supplier's bills.

Audit holds that due to weak internal controls, income tax was not deducted by the management of BHUs while making payments from Health Council.

The matter was reported to the CEO / PAO in August, 2018 but neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 48,57,74]

11.4.3.14 Unjustified drawl of funds amounting – Rs 2.33 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

Scrutiny of accounts record of MS THQ Hospital Phalia District Mandi Bahauddin revealed that specialists were drawing full amount of Incentive Allowance during the financial year 2017-18. However proof of evening visits alongwith biometric attendance of the specialists was not available in record. In the absence of evening stay register and biometric attendance, drawl of incentive allowance was unjustified which resulted in overpayment as detailed in **Annexure-W**.

Audit holds that due to weak internal controls, unjustified drawl of incentive allowance.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 63]

11.4.3.15 Non deduction of conveyance allowance and HSRA - Rs 1.867 million

According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account. Rule 16(2) of PFR Vol-I requires that amount deposited in government treasury should be reconciled with concerned Treasury Office.

Scrutiny of accounts record of offices under jurisdiction of CEO DHA Mandi Bahauddin revealed that earned / Ummra, Medical, Hajj,

Maternity and private affair leaves were approved and granted during the period under audit. However conveyance allowance and HSRA was not deducted from the pay of officers/officials as detailed below in the table This resulted in non deduction of conveyance allowance and HSR Allowance of Rs 1.867 million as detailed below:

| S.# | Department | PDP No. | Description | Amount Rs. |
|--------------|-----------------------|---------|-------------------------------|------------------|
| 01. | CEO Health MB din | 17 | Conveyance allowance and HSRA | 985,850 |
| 02. | DO Health MB Din | 42 | Conveyance allowance and HSRA | 375,928 |
| 03. | DO Health MB Din | 43 | Conveyance allowance | 63,312 |
| 004. | DHQ Hospital MB Din | 64 | Conveyance allowance | 115,000 |
| 05. | SMO RHC Mong | 101 | HSRA | 105,474 |
| 06. | SMO RHC Chellianwalai | 117 | HSRA | 81,349 |
| 07. | SMO RHC Chellianwalai | 118 | CA & HSRA | 129,793 |
| 08 | SMO RHC Pahrianwali | 123 | HSRA | 10692 |
| Total | | | | 1,867,398 |

Audit holds that due to weak internal controls, conveyance allowance and HSRA was not deducted which resulted overpayment to the employees.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 17,42,43,64,101,117,118,123]

11.4.3.16 Recovery of pay & allowances - Rs1.654 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Scrutiny of accounts record of MS DHQ Hospital Mandi Bahauddin revealed that Dr. Hafiz Tayyab Manzoor joined service on 03.07.2017 as Emergency Medical Officer on lumpsum and Contract. His services were surrendered to Secretary P&SHC Lahore on 06.09.2017. However the pay and allowances were drawn from the DHQ hospital upto March 2018. After this the doctor resigned on 01.04.2018.

| Sep 17 | Oct 17 | Nov 17 | Dec 17 | Jan 18 | Feb 18 | Mar 18 | Name | Cost Centre | Designation | Person nel No. | Desc. |
|------------|------------|------------|------------|------------|------------|------------|-------------------------|-------------|-----------------|----------------|-----------------|
| 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | DR HAFIZ TAYYAB MANZOOR | MX9010 | MEDICAL OFFICER | 31325504 | Fixed Basic Pay |

| Surrender period | Monthly Lumpsum | Recovery Amount |
|--------------------------|-----------------|-----------------|
| 06.09.2017 to 31.03.2018 | 175000 | 1,195,833 |

II. Further probe revealed that Income Tax was not deducted from the salary of the Dr. Hafiz Tayyab Manzoor which resulted overpayment.

| Total amount paid | Income Tax @ 5 % |
|-------------------|------------------|
| 1225000 | 61250 |

III. Scrutiny of accounts record of MS DHQ Hospital Mandi Bahauddin revealed that Mr. Muhammad Saeed Ali Khan Joined duty on 03.01.2018 as EMO on contract. The doctor resigned from service on 08.03.2018 immediately after 2 months. However attendance of the doctor was neither marked in attendance register nor in biometric system.

| Period | Monthly lumpsum | Recovery Amount |
|--------------------|-----------------|-----------------|
| Feb and March 2018 | 175000 | 350000 |

IV. Scrutiny of accounts record of MS DHQ Hospital Mandi Bahauddin revealed that Dr. Hafiz Tayyab Manzoor joined service on 03.07.2017 as Emergency Medical Officer on lumpsum Contract. His services were surrendered to Secretary P&SHC Lahore on 23.11.2017. However the pay and allowances were drawn for the whole month of February 2018 from the DHQ hospital.

| Period | Monthly lumpsum | Recovery Amount |
|---------------|-----------------|-----------------|
| February 2018 | 175000 | 46666 |

I + II + III+IV = Rs1,195,833 + Rs61250 + Rs350,000 + Rs46,666 = Rs 1,653,749

Audit holds that due to weak internal controls, pay and allowances were paid to the officer and official without his entitlement.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount besides fixing of responsibility against the person (s) at fault. [PDP No. 66]

11.4.3.17 Unjustified drawl of NPA amounting – Rs 1.358 million

According to Government of Punjab Health Department letter No. SO(II/WMO/ Contractor/03 dated 23-082006 contractual Doctors would not be permitted to open any clinic, dispensary, nursing home, private hospital, clinic, diagnostic laboratory or pharmacy shop. According to the Health Department Government of the Punjab No.SO(ND)6-1/B-II dated 09.02.2011, Practice Compensatory Allowance @Rs4000 p.m. is

admissible to Doctors serving in Rural Areas/ BHUs and residing at their place of postings.

Scrutiny of accounts record of MS DHQ Hospital Mandi Bahauddin revealed that Non Practicing Allowance was withdrawn from Govt. treasury without providing Non Practicing Certificate by the doctors. Further competent authority did not approve the NPA to draw by the concerned officers; therefore drawl of non practicing allowance was inadmissible. Verification regarding non practicing was not conducted by CEO DHA Mandi Bahauddin. Register for the evening patients was not maintained.

| Cost Center | Department | No. of Doctors | Pay Scales | Amount Paid Rs. |
|-------------|---------------------------|----------------|-------------|-----------------|
| MX 9010 | MS DHQ Hospital MB Din | 17 | BS 17 to 20 | 1,358,000 |

In the absence of requisite record, NPA drawn without submission of affidavit regarding non practicing or residing in hospital to competent authority.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.61]

11.4.3.18 Non Realization of Operation Charges and Admission ward Charges of Rs 1.395 million

According to clause 1 & 2 Hospital Charges of the Health Department, Government of Punjab Notification No SO(H&D)-12-13/73 dated 11.04.1985 Operation charges are Rs300/head and Anesthesia are Rs150/operation.

Scrutiny of record of MS THQ Hospital Phalia District Mandi Bahauddin revealed that major and minor operations were performed by the Operation Theatre department but operation charges @ prescribed rates per operation were not recovered from the patient. Further admission charges from indoor patients were also not recovered at prescribed rates. Due to non collection of operation charges, this resulted into non realization of govt. revenues amounting Rs 1.395 million.

| S.# | Department | Description | PDP No. | Amount Rs. |
|-----|---------------|-------------|---------|------------|
| 1 | MS THQ Phalia | Operation | 142 | 1,123,400 |

| | | | | |
|---|---------------|-------------------|--------------|------------------|
| | | Charges | | |
| 2 | MS THQ Phalia | Admission Charges | 143 | 272,025 |
| | | | Total | 1,395,425 |

Audit holds that due to weak internal control operation charges and ward admission charges were not realized / deposited from the patients.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.142,143]

11.4.3.19 Unjustified payment and recovery of conveyance and house rent allowance –Rs 1.282 million

According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Scrutiny of pay slips of the officers/officials of the District Health Officer Mandi Bahauddin and MS THQ Hospital Phalia revealed that Medical Officers, Dispensers, Technicians, LHV, Midwife, Dai and Naib Qasid were allotted designated residences or residing in Govt. accommodations in BHUs. However their house rent allowance was not deducted. In most cases the house rent allowance of the officers/officials was deducted due to residing in BHU residence whereas conveyance allowance was paid to them. Both the allowances were required to deducted where officer/officials residing in hospital premises.

| S.# | Department | PDP No. | Amount Rs. |
|--------------|------------------|---------|------------------|
| 01. | DO Health MB Din | 41 | 822,048 |
| 02. | MS THQ Phalia | 135 | 460,411 |
| Total | | | 1,282,459 |

Audit holds that due to weak internal controls, overpayment of Rs 1.282 million was made to the officer/officials due to non deduction of house rent and conveyance allowance.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount in question.

[PDP No.41,135]

11.4.3.20 Unjustified drawl of TA/DA amounting Rs 0.987 million

With the direction of PMU the following charge nurses of this hospital are hereby directed to attend the training of ICU scheduled by the Primary and Secondary Healthcare Department Lahore. The accommodation facility will be arranged by the respective hospital till end of the said training as Office Order issued by the MS DHQ Mandi Bahauddin.

Audit of MS DHQ Hospital Mandi Bahauddin revealed that 5 batches each containing 6 charge nurses remained on training in Benazir Bhutto Hospital Rawalpindi. Probe of record revealed that direction regarding training was not issued by the Primary & Secondary Healthcare Department Lahore. In the absence of training order, enormous expenditure was incurred on TA/DA from SDA account.

Further charge nurses claimed the daily allowance whereas the accommodation facility was provided by the respective hospital. Under these circumstances it could be easily concluded that TA/DA was drawn on arranged documents which resulted into unjustified expenditure.

Audit holds that due to weak internal controls, drawl of TA/DA was made from SDA account without issuance of training orders by the competent authority.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.52]

11.4.3.21 Recovery of pay & allowances (GI, GPF, BF) - Rs 0.789 million

In pursuance of instructions contained in Notification No. DS (O&M) (S&GAD) 5-3/2013 dated 01-03-2013, issued by the Government of the Punjab, Services & General Administration Department (Regulation

Wing), Lahore and Govt. of the Punjab, Health Department Lahore notification No. E&A (Health) 2-136/2013 dated 29-03-2013, the District Scrutiny Committee MBDIN dated 12.03.2016 regularized the services of the officials on the contract with effect from 22.10.2015.

Scrutiny of accounts record of District Health Officer Mandi Bahauddin revealed that following officials services of the official were regularized in 2015 & 2009 whereas GP fund, group insurance and benevolent fund was not deducted from the salary. Due to non deduction of GP fund, group insurance and benevolent fund, overpayment was made to the official as detailed in **Annexure-X**.

Audit holds that due to weak internal controls, pay and allowances was not recovered from the official.

The matter was reported to the CEO / PAO in August, 2018 neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount in question.

[PDP No.38]

CHAPTER 12

DISTRICT HEALTH AUTHORITY, MIANWALI

12.1 Introduction of the Authority

District Health Authority, Mianwali was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Mianwali is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authorities, Mianwali as delineated in the Punjab Local Government Act, 2013 are as under:

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

DHA Mianwali manages following primary and secondary health care facilities and institutes:

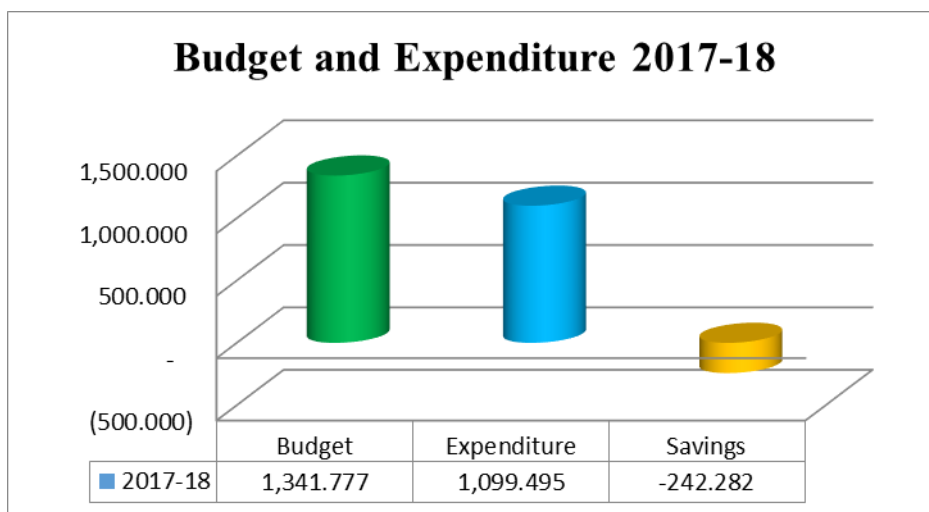
| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Basic Health Units | 41 |
| Government Rural Dispensary | 12 |
| Rural Health Centre | 10 |
| Tehsil Head Quarter Hospitals | 03 |
| District Head Quarter Hospitals | 01 |
| District Health Development Centre | 01 |
| District Health Officers | 03 |

12.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1341.777 million, against which only Rs 1099.495 million was spent. Overall savings of Rs 242.282 million during the Financial Years 2017-18 which was 18% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|----------|-------------|---------|-----------|
| 2017-18 | 1341.777 | 1099.495 | 242.282 | 18 |



12.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1 | 2017-18 | 14 | Not convened |

12.4 AUDIT PARAS

12.4.1 Misappropriation / Fraud

12.4.1.1 Illegal up gradation of various post in excess of prescribed ratio, resulting un-authorized expenditure – Rs 5.393 million

According to notification No.S.O(ND)7-11/2010 (Paramedics) dated November, 2011, of Health Department Government of the Punjab, 4 tier allied health service structure was approved under which the post of technician in BPS 5 to 8 (in all technologies) were allowed up-gradation to the post of junior technician (BPS-09), technician (BPS-12), senior technician (BPS-14) and chief technician (BPS-16) with the ratio of 50%, 34%, 15% and 01% respectively.

According to 1st schedule of Punjab Health Department Allied Health Professionals (service) Rules, 2012, the post of Chief Technician (all categories) will be filled 25% by initial recruitment and 75% by promotion, amongst the senior technicians in the relevant allied health sciences discipline having five year service and after passing examination of health department/Punjab Medical Faculty after attending technical/refresher training for three months at DHDC.

According to para 7 & 11 of letter No.1240/AHP/ dated 28.08.2018 of Director General Health Services, Punjab, after one time up gradation, no further up gradation can be granted against the sanctioned vacant posts. There would be promotion/through departmental promotion committee, which was subject to Service Rules, 2012, i.e. seniority cum fitness, five year experience, two weeks post induction training followed by internal assessment and availability of seats approved by Finance Department. In 2015 after amendments in service rules 2012, the Director General Health, Punjab was declared as competent authority for promotion of Senior Technician BS-14 to Chief Technician BS-16.

DHO Mianwali up-graded various post of paramedic staff in violation of the criteria issued by Health Department Punjab Lahore for the Financial Year 2017-18. Audit observed that against each of the post of BPS 12, 14 and BPS 16 the officials were upgraded over and above the prescribed percentage.

- i. In most of the instances the incumbents were directly up graded to the posts of Chief Technicians from Junior Technicians BPS-09 & Technicians BPS-12.
- ii. Incumbents were up graded without mandatory trainings and qualifying examination of Punjab Medical Faculty.
- iii. 25% reserved seats (for BSc graduates) of initial recruitment were also filled through up gradation.

Detail is as under:

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|---------------|---------|------------------|
| 1 | DHO, Mianwali | 98 | 5,000,000 |
| 2 | DHO, Mianwali | 99 | 64,860 |
| 3 | DHO, Mianwali | 100 | 43,088 |
| 4 | DHO, Mianwali | 101 | 285,564 |
| Total | | | 5,393,512 |

Audit is of the view that due to weak internal and financial controls higher scales were awarded over and above the prescribed percentage.

This resulted in irregular expenditure of Rs 5.393 million on pay & allowances and excess burden on public exchequer.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed to probe the matter through inquiry committee and submit fact finding report within 30 days. No progress was reported till finalization of this report.

Audit recommends probe into the matter for fixing the responsibility of illegal up-gradations against the person(s) at fault besides reversion to their original scales and resultant recovery of overpaid amounts after detail scrutiny by the department.

12.4.2 Non-production of Record

12.4.2.1 Non production of record – Rs 202.70 million

According to Section 14(1,2 & 3) of Auditor General's Functions, Powers and Terms and Conditions of Service, Ordinance, 2001, the Auditor-General shall conduct audit of the departments under the control of the of Federation and of a Province and all authorities established there under. The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection. Further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall personally be responsible and dealt with under relevant Efficiency and Discipline Rules.

District Health Officer Mianwali failed to provide the record of Rs 202.70 million for audit verification despite repeated requests. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified.

Audit held that due to weak internal controls record was not produced in violation of criteria *ibid*.

This resulted in non-authentication of the expenditure of Rs 202.70 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department to produce record and fix the responsibility against the persons at fault. No progress was reported till finalization of this report.

Audit recommends production of record for verification besides fixing of responsibility against the officers / officials at fault.

[PDP No.96 & 97]

12.4.3 Irregularities & Non-compliance

12.4.3.1 Irregular blockage of funds - Rs 315.666 million

According to P.F.R Vol-1 anticipated savings in the budget should be surrendered in the 2nd excess and surrendered statements and as per Para 14 of Punjab Budget Manual. Furthermore Rule 20(iii) of PDG and TMA (Budget) Rules, 2003 also requires that each Drawing and Disbursing officer shall develop the most realistic and sound budget estimates.

DDO of the following formations of District Health Authority Mianwali failed to utilize the available budget within the fiscal year. Neither they utilized nor surrendered the budget well in time so that it could be used somewhere else. Detail is as under:

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|---------------------|----------------|--------------------|
| 1 | CEO (DHA), Mianwali | 4 | 305,949,384 |
| 2 | RHC, Wan Bhachran | 20 | 9,717,187 |
| Total | | | 315,666,571 |

Audit held that due to weak management and financial indiscipline funds of Rs 315.666 million was not surrendered to the authority for the proper utilization of needy formations.

This resulted in blockage of funds of Rs 315.666 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department for regularization. No progress was reported till finalization of this report.

Audit recommends that matter may be probed and responsibility may be fixed against the person at fault.

12.4.3.2 Irregular procurement due to splitting of orders and without calling tender – Rs 21.288 million

According to rule 9 and 42 (C) (iv) of PPRA, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly

without any splitting or regrouping of the procurements so planned. Further repeat orders not exceeding fifteen percent of the original procurement is permissible.

Various formations of CEO (Health) Mianwali had split up the expenditure of Rs 21.288 million on account of procurement of different items for the Financial Year 2017-18 to avoid tender. Detail is as under:

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|------------------------|---------|-------------------|
| 1 | THQ Hospital, Kalabagh | 39 | 2,984,676 |
| 2 | THQ Hospital, Kalabagh | 44 | 7,039,991 |
| 3 | THQ Hospital Piplan | 53 | 1.816 m |
| 4 | THQ Hospital Esa Khel | 73 | 947,076 |
| 5 | THQ Hospital Esa Khel | 85 | 257,200 |
| 6 | THQ Hospital Esa Khel | 87 | 120,000 |
| 7 | THQ Hospital Esa Khel | 88 | 147,000 |
| 8 | THQ Hospital Esa Khel | 90 | 605,872 |
| 9 | THQ Hospital Esa Khel | 91 | 823,841 |
| 10 | THQ Hospital Esa Khel | 92 | 437,098 |
| 11 | THQ Hospital Esa Khel | 93 | 187,650 |
| 12 | THQ Hospital Esa Khel | 94 | 149,700 |
| 13 | THQ Hospital Esa Khel | 95 | 179,400 |
| 14 | DHQ Hospital Mianwali | 104 | 9,683,000 |
| 15 | DHQ Hospital Mianwali | 106 | 4,033,000 |
| 16 | DHQ Hospital Mianwali | 124 | 3717000 |
| Total | | | 21,287,837 |

Audit held that due to negligence, irregular procurement was made by splitting the indent.

This resulted in an irregular expenditure of Rs 21.288 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the departments to regularize the expenditure. No progress was reported till finalization of this report.

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

12.4.3.3 Unauthentic budgeting and expenditure - Rs 19.893 million

According to Section 11 sub section (1 to 6) of the Punjab Local Government Act 2013 regarding Punjab District Authorities (Budget) Rules 2017, the budget of district authority shall be prepared on the chart

of accounts issued by the Auditor General of Pakistan. The prime interface for budgeting and expenditure shall be the online/real-time SAP-R/3 System, Object element with classification code given in the chart of Accounts.

Management of the THQ hospital Kalabagh incurred expenditure of Rs 19.893 million from SDA account without preparing and approving the budget from competent authority in violation of rules *ibid*.

Audit held that due to weak administrative and financial control, expenditure was incurred without proper budgeting under chart of account.

This resulted in unauthentic budgeting and expenditure Rs 19.893 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department to regularize the budget from competent forum. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure from Finance Department besides fixing of responsibility for lapse and negligence.

[PDP No.29]

12.4.3.4 Unauthentic expenditure due to non maintaining of cash book of SDA account - Rs 19.893 million

As per rule 2.2 of PFR Vol.1, all cash transactions should be entered in the cash book and attested in token of check. The cash book should be completely checked and closed regularly. In token of check of cash book the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion. Treasury schedule and the cash book be compared. At the end of each month, the head of office should personally verify the cash balance and ,record below the closing entries in the cash book, a certificate to the effect over his dated signatures specifying both in words and figures, the actual cash balance

During audit of MS THQ Hospital Kalabagh for the Financial Year 2017-18 it was revealed that the management incurred expenditure of

Rs 19.893 million from SDA account. Drawing and Disbursing Officer neither maintained Cash Book and enter financial transaction therein nor reconciled the expenditure with the District Account Office Mianwali.

Audit held that due to weak internal and financial controls cash book was not maintained and monthly reconciliation was not made.

This resulted in un-authentic expenditure of Rs 19.893 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed for verification of expenditure and other allied record within one week. No progress was reported till finalization of this report.

Audit recommends to probe the matter, fix responsibility besides regularization of expenditure from the competent forum.

[PDP No.30]

12.4.3.5 Excess expenditure than budget on account of pay and allowances – Rs 17.216 million

According to Rule 2.10(b)(2) of PFR Volume I, the authorities incurring expenditure should see that necessary funds to cover the charge exist; that expenditure does not exceed these funds; that the disbursing officer will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.

During audit of MS DHQ Hospital Mianwali for the Financial Year 2017-18, scrutiny of monthly reconciled statement revealed that expenditure was incurred over and above budget allocation.

| Account Head | Budget Allocation | Expenditure | Balance |
|-------------------------|--------------------------|--------------------|---------------------|
| House Rent All | 5,146,472 | 7,891,432 | (2,744,960) |
| A-0122V | 6,885,000 | 8,244,733 | (1,359,733) |
| A-01239 | - | 23,000 | (23,000) |
| A-0121M | 136,404 | 886,673 | (750,269) |
| Health Professional All | 9,621,800 | 21,959,371 | (12,337,571) |
| | | Total | (17,215,533) |

Audit held that due to weak managerial and financial controls, expenditure was made over and above the budget on account of pay and allowances.

This resulted in excess expenditure on account of pay and allowances of Rs 17.216 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department to regularize the expenditure. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility for lapse and negligence.

[PDP No.114]

12.4.3.6 Irregular clearance of pending liability - Rs 5.294 million

As per Rule 2.10 (b) (2-3) and Rule 17.18 of PFR Vol-I, the authorities incurring or sanctioning expenditure should see that necessary funds to cover the charges exist and expenses does not exceed these fund and DDO (Drawing and Disbursing Officer) shall personally be responsible for this lapse. Further, the liabilities of previous year may not be discharged with the budget of current year without maintaining liability regular and prior approval of budget sanctioning authority.

MS THQ Hospital Piplan incurred an expenditure of Rs 5.294 million under different head during the Financial Year 2016-17, but did not make payment due to non availability of funds and hence created liabilities. These liabilities were cleared during next Financial Year 2017-18 in violation of criteria *ibid*.

Audit held that due to weak internal and financial control irregular payment was made to vendors.

This resulted in irregular payment of Rs 5.294 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department for regularization. No progress was reported till finalization of this report.

Audit recommends that matter may be got regularized from competent authority.

[PDP No.57]

12.4.3.7 Unauthorized expenditure on L.P medicine - Rs 11.554 million

As per Health Deptt. letter No. AAC/HD/1-92/94 (P) dated 14-4-1998, LP medicine for the patient should not be more than seven days. Further as per instructions issued by the Health Department Govt. of the Punjab, The purchase of LP medicine was restricted maximum upto 15% of the total budget.

DDOs of the following formations purchased LP medicines from various vendors. Audit observed the following shortcoming.

1. Medicines were purchased without having rate contract on the basis of advertisement on PPRA website
2. Medicines were purchased without having indents from hospital department.
3. No discount/ less discount was availed.
4. Purchases were made above than authorized limit

Detail is as under:

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|--------------------------|----------------|--------------------|
| 1 | SMO RHC Wan Bachran | 22 | 36,725 |
| 2 | MS THQ Hospital Kalabagh | 33 | 2,340,287 |
| 3 | MS THQ Hospital Kalabagh | 36 | 4,697,335 |
| 4 | MS THQ Hospital Kalabagh | 37 | 234,867 |
| 5 | MS THQ Hospita Piplan | 50 | 4,075,401 |
| 6 | MS THQ Esa Khel | 70 | 169,534 |
| Total | | | 11,554,149 |

Audit held that due to weak internal and financial control excess local medicine were purchased in violation of health department notification.

This resulted in unauthorized expenditure on LP medicine of Rs 11.554 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department for regularization of expenditure. No progress was reported till finalization of this report.

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

12.4.3.8 Irregular expenditure without re-appropriation of funds – Rs 10.017 million

According to guideline for utilization of SDA circulated by Government of the Punjab, Primary & Secondary Health Care Department vide letter No. PSPDPECY-P&SH/05/2016 dated 2nd September, 2016 the distribution of released funds shall be done into finalized object codes list. Re-appropriation of funds shall be made from A05270-Others to relevant object code. Re-appropriation order shall be prepared by the concerned MS DHQ/THQ and copy of the same shall be submitted to Additional Secretary (Development), Primary and Secondary Healthcare Department. The concerned person in P&SHD shall get the funds online in SAP system from Finance Department as per re-appropriation order and intimate the same to the concerned MS of DHQ/THQ.

During audit of MS THQ Hospital Piplan for the Financial Year 2017-18, it was noticed that expenditure amounting to Rs10.017 million was incurred from SDA account of the Hospital. The expenditure was held unjustified because the funds were not distributed / re-appropriated among different object codes according to requirement of the hospital. Audit observed that the whole expenditure was incurred from the object code “A05270- Others”.

Audit held that due to weak internal and financial controls, procurement was made from irrelevant head of account.

This resulted in irregular expenditure of Rs 10.017 million due to mis-classification of account head.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The department replied that SDA head wise appropriation had been sent to the Finance Department for distribution of funds into relevant heads. During Financial Years 2017-18 SDA was single line budget that all expenditure shall be incurred through one head .However from our bookkeeping record and on contingency bills we appropriately mentioned relevant heads for withdraw of funds from these heads. Audit contended that no head wise booking and allocation was made. The committee up held the view point of audit and directed for regularization from Finance Department. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility for lapse and negligence.

[PDP No.48]

12.4.3.9 Irregular expenditure on pay & allowances during general duty - Rs 4.164 million

According to government of the Punjab Health Department letter No. PO (D-III)9-8/2008 dated 22nd November, 2008, health sector reform allowance is admissible to the officers and officials who are actually working at their place of posting. The officers/ officials on long leave will not be entitled to draw the allowance during leave period.

MS THQ Hospital Esa Khel allowed employee to work on other stations than their original station of posting in violation of the rule *ibid*. Said employees also drew the allowances of Rs 4.164 million which were not admissible during general duty.

Audit held that due to weak internal and financial controls irregular expenditure was made on pay and allowance during gernal duty and payment of inadmissible allowances.

This resulted in irregular payment of Rs 4.164 million on pay & allowances.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department to regularize the

expenditure of overpaid allowances. No progress was reported till finalization of this report.

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

[PDP No.66]

12.4.3.10 Irregular purchase of printing material – Rs 2.671 million

As per Sr.No.3 of delegation of financial powers, Govt. of the Punjab, 2016, the office in category-I, has full powers to incur expenditure on printing subject to condition that reasons be recorded for non getting of job done at Govt. printing press and prevailing PPRA rules shall be followed.

MS DHQ Hospital Mianwali got executed printing work from private printing press for Rs 2.671 million during the Financial Year 2017-18 without having NOC from Government printing press and without advertisement on the PPRA website.

Audit held that due to weak internal and financial controls, Management purchased printing items without having NOC from Government owned printing press.

This resulted in irregular purchase of printing material of Rs 2.671 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed for regularization of expenditure. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixing responsibility for lapse and negligence.

[PDP No.128]

12.4.3.11 Overpayment of non practicing allowance- Rs 1.548 millions

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.

DDO of the following formations paid NPA allowance to various doctors but none of them submitted the affidavit of non practicing allowance, in this way overpayment was made to different doctors without obtaining affidavit for non-practicing duly verified by the competent authority.

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|-----------------------|----------------|--------------------|
| 1 | THQ Isa Khel | 68 | 264,516 |
| 2 | DHQ Hospital Mianwali | 131 | 1,283,373 |
| Total | | | 1,547,889 |

Audit held that due to weak internal controls non-practice allowance was paid to doctors.

This resulted in overpayment of NPA of Rs 1.548 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the departments to provide affidavit for non practicing allowance otherwise recovery will be made. No progress was reported till finalization of this report.

Audit recommends that NPA needs to be recovered from the doctors besides actions against the responsible.

12.4.3.12 Irregular payment of daily wages staff in cash- Rs 1.782 million

As per para 76 (1) of Govt. of the Punjab, Local Government and Rural Development Department (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

During audit of MS THQ Piplan for the period 2017-18, it was noticed that an amount of Rs 1.782 million was paid to daily wages staff. The amount paid by MS was held irregular because payment was made in cash instead of crossed cheque. Possibility of misappropriation of funds could not be ruled out.

Audit held that due to weak internal control payment was made in cash instead of cross cheque.

This resulted in irregular payment of Rs 1.782 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed to probe the matter through inquiry and submit the fact finding report within 15 days. No progress was reported till finalization of this report.

Audit recommends to inquire the matter and responsibility be fixed for lapse and negligence.

[PDP No.61]

12.4.3.13 Irregular payment of stipend without opening bank account – Rs 1.477 million

According to Government of the Punjab Health Department Letter No SO (B&D) 6-71/2012 dated 07-11-2012, the management was required to pay stipend to nursing students by cheques payable in the accounts opened in their own or their parents name so that transparency may be ensured.

During the audit of Principal General Nursing School, Mianwali for the Financial Year 2017-18, it was observed that a sum of Rs 1.477 million was paid as stipend without considering the Government instructions in violation of above rule. Detail is as under:

| Posting Date | Cheque No | Description | Amount (Rs) |
|---------------------|------------------|---------------------------|--------------------|
| 12.03.2018 | 3214893 | Stipend to Girls Students | 1,477,260 |

Audit held that due to weak administrative and financial controls payments were made without opening bank accounts

This resulted in irregular payment of stipend without opening bank accounts.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed to probe the matter through inquiry and submit the fact finding report within 15 days. No progress was reported till finalization of this report.

Audit recommends that irregular expenditure needs to be regularized from the competent authority.

[PDP No.138]

12.4.4 Internal Control Weaknesses

12.4.4.1 Overpayment of pay & allowances - Rs 17.196 million

According to letter No. PO(P&E-1) 19-113/2004 dated 13th April 2007 by Government of Punjab Health Department HSRP allowance is admissible to employees working at BHU & RHC. According to notification issued by Government of the Punjab S&GAD (Regulation Wing) Dated 14th October, 2009 para (5) regular employees are not entitled to draw of 30% social security benefit in lieu of pension or any other pay package. According to Punjab Travelling Allowances 1.14, Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-I-06/61/760, dated the 16th March 2007, and of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, conveyance allowance, HSRP Allowance and Mess Allowance was not admissible during leave.

DDO of the various formations paid pay and allowance of Rs 17.196 million to the employee for which they were not entitled. In this way excess payment was made to employees which need to be recovered from concerned. Detail is as under:

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|------------------------|---------|-------------------|
| 1 | CEO DHA, Mainwali | 7 | 1,996,606 |
| 2 | CEO DHA, Mainwali | 9 | 4,911,064 |
| 3 | SMO(RHC),Wan-Bhachran | 16 | 346,403 |
| 4 | MS THQ, Kalabagh | 26 | 136,152 |
| 5 | MS THQ Hospital Piplan | 49 | 549,143 |
| 6 | MS THQ Hospital Piplan | 51 | 1,260,000 |
| 7 | MS THQ Hospital Piplan | 54 | 181,920 |
| 8 | MS THQ Hospital Piplan | 55 | 173,916 |
| 9 | MS THQ Hospital Piplan | 58 | 1,051,667 |
| 10 | MS THQ Hospital Piplan | 62 | 42,932 |
| 11 | THQ Esakhel | 64 | 500,000 |
| 12 | THQ Esakhel | 65 | 900,000 |
| 13 | THQ Esakhel | 86 | 163,022 |
| 14 | MS DHQ, Mainwali | 113 | 85,067 |
| 15 | MS DHQ, Mainwali | 117 | 3,357,000 |
| 16 | MS DHQ, Mainwali | 120 | 541,600 |
| 17 | MS DHQ, Mainwali. | 123 | 459,011 |
| 18 | MS DHQ, Mainwali | 130 | 103,555 |
| 19 | MS DHQ, Mainwali | 134 | 437,261 |
| Total | | | 17,196,319 |

Audit held that due to weak administrative controls over payment was made to non-entitled persons.

This resulted in overpayment of Rs 17.196 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The department admitted the recovery. The committee directed the departments to effect recovery through change form. No progress was reported till finalization of this Report.

Audit recommends recovery of stated amount.

12.4.4.2 Un-authorized acceptance of medicine below shelf life - Rs 9.153 million

According to Government of Punjab Health Department Notification No.SO (P-I) H/3-64/2008 dated 18th October 2008, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured / packed drugs up to 80% at the time of supply / delivery subject to 1% penalty charges for the actual short fall.

DDOs of the following formations accepted below shelf life medicine of Rs 9.153 million from the supplier on central rate contract system in violation of rule *ibid*.

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|------------------------|----------------|--------------------|
| 1 | MS THQ Hospital Piplan | 56 | 1,397,933 |
| 2 | MS THQ Hospital Piplan | 59 | 6,163,213 |
| 3 | DHQ Hospital Mianwali | 107 | 1,068,000 |
| 4 | DHQ Hospital Mianwali | 119 | 523,974 |
| Total | | | 9,153,120 |

Audit held that due to weak internal and financial controls, medicines of below shelf life were accepted against the standards of Government of Punjab.

This resulted in un-authorized acceptance of medicines of Rs 9.153 million below 80% shelf life which was not permissible.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the departments for recovery of penalty. No progress was reported till finalization of this report.

Audit recommends inquire the matter and fixing of responsibility.

12.4.4.3 Overpayment of sales tax - Rs 1.543 million

According to Serial No. 52-A of Table 1 of sixth schedule of the Sales Tax Act, 1990 read with letter No.IV-ST/LHR/REG/Coord/01/2008/1449 dated 10-07-2008 read with instructions laid down in “goods supplied to hospital run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more” are exempt from Sales Tax.

DDO of the various formations purchased different items and paid GST in excess than prescribed rates. In this way excess payment was made to vendor. Detail is as under:

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|--------------------------|----------------|--------------------|
| 1 | MS THQ, Kalabagh. | 45 | 671,552 |
| 2 | MS THQ Esa khel | 75 | 101,894 |
| 3 | MS DHQ Hospital Mianwali | 110 | 769,911 |
| Total | | | 1,543,357 |

Audit held that due to weak managerial and financial controls excess amount of GST was made to vendors.

This resulted in excess payment of sales tax to suppliers of Rs 1.543 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department for recovery of overpayment of sales tax. No progress was reported till finalization of this report.

Audit recommends early recovery from the concerned besides fixing responsibility for lapse and negligence.

12.4.4.4 Less recovery of auction value and income tax at source - Rs 2.327 million

According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

During audit of MS DHQ Hospital Mianwali for the Financial Year 2017-18, scrutiny of canteen contract file and tree auction file revealed that MS DHQ Hospital Mianwali failed to recover the full auctioned amount, department also failed to deduct income tax at source. Further it was also noticed that department did not maintain demand and collection register for any income head and arrear of amount receivable upto 2017-18 was also not available with the hospital authorities.

| Canteen period of auction | Months | Auction Value | Income Tax @10 | Total receivable | Dates | Collection+ Tax Deposited | Balance Receivable (Rs) |
|---------------------------|--------|------------------|----------------|------------------|---------------------|---------------------------|-------------------------|
| 01.10.17 to 28.02.18 | 5 | 1,418,666 | 141,867 | 1,560,533 | 02.10.17 | 709,333 | 851,200 |
| 01.03.18 to 30.06.18 | 4 | 1,601,000 | 160,100 | 1,761,100 | 09.03.18 & 22.06.18 | 1,455,455 | 305,645 |
| 01.07.17 to 30.09.17 | 3 | 1,050,000 | 105,000 | 1,155,000 | - | 0 | 1,155,000 |
| Tree Auction | | 147,843 | 14,784 | 162,627 | 26.10.17 | 147,000 | 15,627 |
| Total | - | 4,217,509 | 421,751 | 4,639,260 | - | 2,311,788 | 2,327,472 |

Audit held that due to weak managerial and financial controls, income tax and auction value was not recovered from the contractor.

This resulted in less recovery of auction value and income tax of Rs 2.327 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee directed the department for recovery. No progress was reported till finalization of this report.

Audit recommends early recovery from the concerned besides fixing responsibility for lapse and negligence.

[PDP No.112]

12.4.4.5 Loss due to non deduction of income tax at source - Rs 1.402 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 6.50% respectively on account of supplies and services rendered.

DDOs of the following formations failed to deduct income tax at source from different invoices of vendors. Due to this culpable negligence government has to sustain a heavy loss in shape of non deduction of income tax.

| Sr.No | Formation | PDP No. | Amount (Rs) |
|--------------|--------------------------|----------------|--------------------|
| 1 | MS THQ Hospital Kalabagh | 34 | 123,111 |
| 2 | MS THQ Hospital Piplan | 52 | 355,018 |
| 3 | THQ Esakhel | 89 | 183,408 |
| 4 | D.O (Health), Mainiwali | 103 | 740,651 |
| Total | | | 1,402,188 |

Audit held that due to weak managerial and financial controls, Management made payment to different suppliers without deducting full amount of income tax deducted at source.

This resulted in loss due to non deduction of tax Rs 1.402 million.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The committee decided to pend the para for verification of recovery / deduction. No progress was reported till finalization of this report.

Audit recommends early recovery from the concerned besides fixing responsibility for lapse and negligence.

12.4.5 Performance

12.4.5.1 Irregular Expenditure on pay and allowances in absence of schedule of establishment – Rs 752.017 million

According to Rules 6 (K) of District Authorities Budget Rules, 2017, the budget and accounts officer shall be responsible to maintain schedule of establishment of the District Authority, offices and its institutions.

CEO DHA Mianwali for the Financial Year 2017-18 made payment of Rs 752.017 million was made on account of pay and allowances. But neither schedule of establishment of authority was maintained nor produced to audit for verification. In absence of schedule of establishment, expenditure on pay & allowances could not be authenticated Rs 752.017 million.

Audit held that due to weak financial control schedule of establishment was not maintained.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The department replied that schedule of establishment has been maintained but the same was not provided to audit for verification. The committee directed the department for compliance. No progress was reported till finalization of this Report.

Audit recommends regularization of matter besides fixing of responsibility for laps and negligence.

[PDP No.8]

12.4.5.2 Non-monitoring of development work of Rs 39.304 million resulting wasteful expenditure on civil work – Rs 138.69 million

According to Rule 4 (b) of District Authorities Budget Rules, 2017, the Chief Executive Officer of Health authority as a PAO shall review progress of execution of the projects for their timely completion.

Further according to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work.

CEO District Health Authority Mianwali for the Financial Year 2017-18 started development projects costing Rs 138.69 million funded from AC-I or AC-VI which were in progress in the health institutions under management control of CEO. Audit noticed that these projects were in progress even after lapse of completion times. The authority neither took up the case with contractor/ nor with the XEN Buildings for completion of project within specified period.

Audit held that due to weak managerial controls, schemes were not completed in time and amount already spent on 30-50% on work gone wasted.

This resulted in non-monitoring of development works and non-imposition of penalty of un-due delay in completion caused depriving the masses from the benefit of development projects.

Audit pointed out lapse in September, 2018 but management signed the observation without offering any comment.

The matter was also discussed in DAC meeting held on 21.12.2018. The department replied that no development scheme was executed during 2017-18 from Account-VI. The committee did not accept the contention of the formation and directed to monitor and submit progress of the ongoing schemes. No progress was reported till finalization of this Report.

Audit recommends fixing of responsibility for non completion of schemes with in time and wastage of financial resources besides imposition of penalty for late completion of development schemes.

[PDP No.11]

CHAPTER 13

DISTRICT HEALTH AUTHORITY, NANKANA SAHIB

13.1 Introduction of the Authority

District Health Authority, Nankana Sahib was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Nankana Sahib is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

DHA Nankana manages following primary and secondary health care facilities and institutes:-

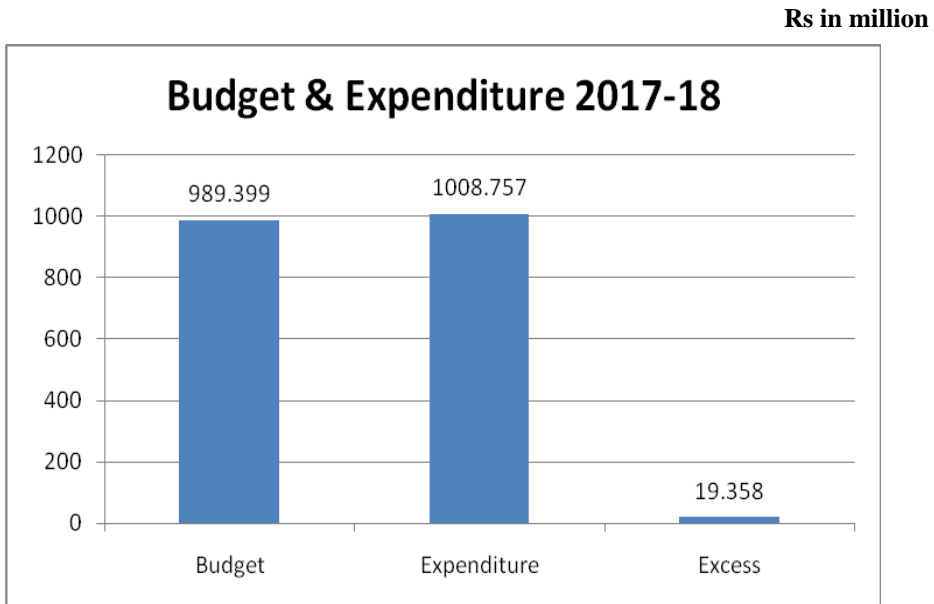
| Description | No. of health facility/ institute |
|---------------------------------|--|
| Chief Executive Officer, DHA | 1 |
| District Health Officers | 1 |
| Deputy District Officer | 3 |
| Deputy District Officers | 1 |
| District Head Quarter Hospitals | 1 |

| | |
|------------------------------------|----|
| Tehsil Head Quarter Hospitals | 2 |
| District Health Development Centre | 1 |
| Rural Health Centre | 6 |
| Basic Health Units | 40 |

13.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 989.399 million, against which Rs 1008.757 million was spent. Overall excess of Rs 19.358 million during the Financial Year 2017-18 which was 1.96% of budgetary allocation, showing excess utilization of funds.

| Financial Year 2017-18 | Budget (Rs in million) | Expenditure (Rs in million) | Excess / Saving (Rs in million) | % Saving |
|------------------------|------------------------|-----------------------------|---------------------------------|----------|
| Salary | 891.308 | 928.135 | -36.827 | -4.13 |
| Non-Salary | 40.506 | 40.506 | - | - |
| Development | 57.584 | 40.115 | 17.469 | 30.34 |
| Total | 989.398 | 1,008.756 | -19.358 | |



13.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|----------------|-------------------|---------------------|-------------------------------|
| 1 | 2017-18 | 23 | Not convened |

13.4 AUDIT PARAS

13.4.1 Misappropriation / Fraud

13.4.1.1 Non-deposit of government receipts - Rs 4.276 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Management of the following formations collected government receipts on accounts of X-ray, Lab test reports, ECG, ECHO, and OPD fees etc. amounting to Rs 4.276 million but the same was not deposited into government treasury resulted in mis-appropriation of Rs 4.276 million.

| Rs in million | | | | | | |
|---------------|--------------------------|---|--------|-----------------|------------------|----------------------|
| Sr. No. | Name of formation | Description | PDP No | Amount realized | Amount deposited | Amount not deposited |
| 1 | THQ Hospital Sangla Hill | OPD, indoor, x-ray etc. | 02 | 0.941 | - | 0.941 |
| 2 | THQ Hospital Shahkot | Government receipts | 13 | 3.112 | - | 3.112 |
| 3 | RHC Syed Wala | Indoor, laboratory, dental, X-ray and MLC fee | 11 | 0.204 | - | 0.204 |
| 4 | RHC Rehan wala | MLC fee | 08 | 0.019 | - | 0.019 |
| | | Total | | | | 4.276 |

Audit was of the view that non-deposit of government receipts in to treasury was due to financial indiscipline and weak internal controls.

The matter was reported to the CEO/PAO in October, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends deposit of government dues into treasury besides fixing responsibility against the officers / officials at fault.

[PDP No. 02, 13, 11, 08]

13.4.2 Non-production of Record

13.4.2.1 Non-production of record- Rs 21.660 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

CEO District Health Authority Nankana Sahib incurred expenditure of Rs 21.660 million on account of upgradation of BHU to RHC Muhammad Pura whereas the payment vouchers, PC-I, Technical sanction and measurement book was not produced. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified.

Audit holds that due to financial indiscipline and weak internal controls, relevant record was not produced to audit in violation of criteria *ibid*.

This resulted in non production of record Rs 21.660 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends production of record for audit scrutiny besides fixing responsibility against the officers at fault.

[PDP No. 04]

13.4.3 Irregularity & Non-compliance

13.4.3.1 Unjustified expenditure without re-appropriation of funds – Rs 86.279 million

According to Guideline for utilization of SDA of issued and circulated by Government of the Punjab, Primary & Secondary Health Care Department vide letter No. PSO/SECY-P&SH/05/2016 dated 2nd September, 2016 sets forth that distribution of released funds shall be done into finalized object codes list. Re-appropriation of funds shall be made from A05270-Others to relevant object code. Re-appropriation order shall be prepared by the concerned MS DHQ/THQ and copy of the same shall be submitted to Additional Secretary (Development), Primary and Secondary Healthcare Department. The concerned person in P&SHD shall get the funds online in SAP system from Finance Department as per re-appropriation order and intimate the same to the concerned MS of DHQ/THQ.

Management of the following formations made payment of Rs 86.279 million during Financial Year 2017-18 out of SDA. The expenditure was held irregular because the lump-sum release / funds were not re-appropriated among the detailed object codes according to requirement of the hospital. Expenditure was incurred out of the object code “A05270- Others”.

| Sr. No. | Name of Formation | PDP No | Amount (Rs in million) |
|----------------|----------------------------|---------------|-------------------------------|
| 1 | DHQ Hospital Nankana Sahib | 01 | 70.148 |
| 2 | THQ Hospital Sangla Hill | 01 | 16.131 |
| | Total | | 86.279 |

Audit was of the view that due to financial indiscipline and weak internal controls unjustified expenditure was incurred.

This resulted in unjustified expenditure of Rs 86.279 million.

The matter was reported to CEO/PAO in October 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No. 01,01]

13.4.3.2 Supply of medicines without DTL reports – Rs 68.781 million

According to Health Department’s policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on accounts of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

MS DHQ Hospital Nankana Sahib received medicines from MSD Lahore for Rs 68.781 million without DTL reports. Acceptance and use of medicines without positive lab reports were against the above instructions. It was further found that DTL report for tablet Ponstan forte 500MG was negative.

| Page no. | NAME OF MEDICINE | Batch No. | MFG DATE | EXP DATE | QTY | RATE | Amount (Rs) |
|----------|------------------------------------|-----------|------------|------------|-------|-------|-------------------|
| 387 | Tab Zetamox 250 MG | 1831006 | 4/1/2018 | 31/03/2020 | 11520 | 199 | 2,297,549 |
| 385 | D/SYRING 1ML | 20180130 | 1/1/2018 | 31/01/2023 | 12600 | | |
| 382 | Inj. Risek 40 MG | 003P26 | 2/1/2018 | 28/02/2020 | 2660 | 310 | 824,600 |
| 379 | Tab Gen Cipro 500 MG | 235J7 | 10/1/2017 | 30/9/2021 | 49900 | 150 | 7,485,000 |
| 375 | Tab Deltacortril 5MG | 1796104 | 12/1/2017 | 30/11/2020 | 3000 | 1,500 | 4,500,000 |
| 374 | Tab Augmentin 625MG | HAUDL | 4/1/2018 | 30/04/2020 | 5760 | 133 | 764,352 |
| 361 | Tab Brufen 400MG | 85600XV | 2/1/2018 | 8/30/2020 | 10000 | 599 | 5,994,400 |
| 347 | Inj. Ryxon 1GM | 080F8 | 6/1/2018 | 3/31/2020 | 10126 | 210 | 2,126,460 |
| 345 | Cap Riba ZOL 400MG | 181C18 | 6/1/2016 | 6/30/2020 | 13800 | 340 | 4,692,000 |
| 333 | Cap Vibramycin100mg | 1858025 | 3/1/2018 | 28/2/2021 | 62844 | 6 | 399,688 |
| 301 | D/SYRING 3ML | 7360179 | 1/1/2018 | 30/12/2022 | 16600 | | |
| 376 | Dermazin 50GM | HJPAGA | 6/1/2018 | 7/31/2020 | 600 | 160 | 96,006 |
| 377 | Syp. Dijex | 9113398Q | 7/1/2018 | 7/31/2020 | 3000 | 36 | 109,260 |
| 323 | Tab Ponstan Forte 500MG (DTL Fail) | 1850100 | 19/05/2018 | 2/1/2020 | 86400 | 457 | 39,491,712 |
| | Total | | | | | | 68,781,027 |

Audit was of the view that due to financial indiscipline and weak internal controls medicines was supplied/used and entered in stock register without obtaining DTL reports.

This resulted in medicines received without DTL reports Rs 68.781 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP-03]

13.4.3.3 Unauthorized payment on accounts of different allowances - Rs 21.088 million

According to Sub Treasury Rules 7-A, conveyance allowance was not admissible during leave. According to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) Lahore's letter No.FD(M-I)1-15/82-P-I dated 15th January, 2000, the Government servant who is allotted a government residence is not allowed to draw House Rent Allowance and will have to pay House rent @ 5% of the basic pay. According to Finance Department Government of the Punjab NoFD.PC-2-2/2010 dated 15.07.2010 further clarified vide No.FD.PC40-04/2012 dated 17.04.2012, Adhoc Relief Allowance 2010 is not admissible with Health Sector Reform Allowance (HSRA) and Health professional Allowance (HPA) w.e.f 2012.

According to Sr. No.V of Health Department Government of Punjab No. PO(P&E) 19-11 13/2001 dated 13.04.2007, Government approve the Health Sector Reform Allowance for the Doctor posted at DHQ/THQ Hospital with condition that "Specialist will be allowed only Hospital based practice after duty hours." HSRA is admissible to the doctor posted at DHQ/THQ in less attractive areas. According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 "the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted."

As per letter Health Department Government Of Punjab No.PMU/PHSRP/G-1-06/61/270-300 dated 18th march 2007 "PHSRP allowance is admissible only when the doctor, para medic & other staff perform their duties under the PHSRP at RHCs and BHUs. Any doctor, para- medic & other staff whether regular or on contract posted and drawing pay against the posts of RHCs and BHUs is directed to perform duties somewhere else, then, he will not be entitled to PHSRP. Any Such allowance so paid should be recovered. Further, according to Government of the Punjab, S&GAD letter No.EO (S&GAD)/Policy/2002-1942, dated 16-10-2002, 60% of basic pay is required to be charged as penal rent from the officials residing in Government residences unauthorized.

Management of the following formations made un-authorized payments on account of different allowances resulting in loss of Rs 21.088 million to the government as given below:

| Sr. No. | Name of Formation | Description of Allowance | PDP No. | Amount (Rs in million) |
|---------|----------------------------|---|---------|------------------------|
| 1 | CEO DHA Nankana Sahib | HSRA | 10 | 0.075 |
| 2 | DHQ Hospital Nankana Sahib | HSRA | 30 | 0.224 |
| 3 | DHQ Hospital Nankana Sahib | Inadmissible Allowances | 15 | 0.433 |
| 4 | DHQ Hospital Nankana Sahib | Allowances admissible only to doctors | 26 | 0.690 |
| 5 | DHQ Hospital Nankana Sahib | Incentive allowance | 28 | 1.602 |
| 6 | DHQ Hospital Nankana Sahib | Allowances due to merger of 50% Adhoc Allowance 2010 in Basic Pay | 31 | 0.236 |
| 7 | DHQ Hospital Nankana Sahib | House Rent Allowance | 13 | 0.043 |
| 8 | DHQ Hospital Nankana Sahib | HSRA | 14 | 0.164 |
| 9 | THQ Hospital sangla Hill | HSRA | 05 | 0.800 |
| 10 | THQ Hospital sangla Hill | Penal rent | 08 | 0.934 |
| 11 | RHC Warburtan | HSR allowance | 06 | 0.295 |
| 12 | RHC Rehanwala | Health Sector Reform Allowance | 03 | 0.070 |
| 13 | THQ Sangla Hill | Non deduction of 5% maintenance charges | 03 | 0.381 |
| 14 | RHC Rehanwala | Deduction of 5% of pay | 11 | 0.111 |
| 15 | DHQ Hospital Nankana Sahib | Non deduction of 5% of Basic Pay | 32 | 0.202 |
| 16 | RHC Syedwala | Conveyance Allowance | 07 | 0.017 |
| 17 | DHO Nankana Sahib | Conveyance Allowance | 02 | 0.100 |
| 18 | CEO DHA Nankana Sahib | Conveyance allowance | 18 | 0.030 |
| 19 | THQ Hospital Shahkot | HRA and CA | 14 | 2.48 |
| 20 | RHC Syed Wala | HRA, CA and 5% Maintenance charges | 03 | 0.328 |
| 21 | CEO DHA Nankana Sahib | House Rent and Conveyance Allowance | 11 | 0.137 |
| 22 | DO Health Nankana Sahib | House rent, conveyance Allowance | 10 | 11.451 |
| 23 | DHQ Hospital Nankana Sahib | House Rent Allowance and Conveyance Allowance | 20 | 0.285 |
| | Total | | | 21.088 |

Audit was of the view payment of inadmissible allowances was due to weak internal controls and poor financial discipline.

This resulted in unauthorized payment of different allowances Rs 21.088 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No. 10,30,15,26,28,31,13,14,05,08,06,03,03,11,32,07,02,18,14,03,11,10,20]

13.4.3.4 Splitting of job orders to avoid advertisement on PPRA website - Rs 15.252 million

According to Rule 12(1) read with Rule 9 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 in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of the following formations incurred an expenditure of Rs 15.252 million during financial year 2017-18 on the procurement of different items by splitting the indent to avoid advertisement at PPRA's website.

| Sr. No. | Formation Name | PDP No. | Amount (Rs in million) |
|----------------|----------------------------|----------------|-------------------------------|
| 1 | CEO DHA Nankana Sahib | 06 | 1.175 |
| 2 | CEO DHA Nankana Sahib | 09 | 0.213 |
| 3 | CEO DHA Nankana Sahib | 16 | 0.242 |
| 4 | DHQ Hospital Nankana Sahib | 27 | 3.819 |
| 5 | THQ Hospital Shahkot | 06 | 3.635 |
| 6 | THQ Hospital Shahkot | 08 | 0.828 |
| 7 | THQ Hospital Shahkot | 10 | 2.451 |
| 8 | THQ Hospital Shahkot | 12 | 0.486 |
| 9 | THQ Hospital Shahkot | 15 | 0.104 |
| 10 | THQ Hospital Shahkot | 19 | 0.390 |
| 11 | THQ Hospital Shahkot | 20 | 0.526 |
| 12 | THQ Hospital Shahkot | 21 | 0.549 |
| 13 | THQ Hospital Shahkot | 25 | 0.138 |
| 14 | THQ Hospital Sangla Hill | 11 | 0.696 |
| | Total | | 15.252 |

Audit holds that splitting of indents to avoid advertisement at PPRA's website was due to financial indiscipline and weak internal controls .

This resulted in irregular expenditure of Rs 15.252 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No. 06, 09, 16, 27, 06, 08, 10, 12, 15, 19, 20, 21, 25, 11]

13.4.3.5 Irregular expenditure of salary due to shifting of head quarter –Rs 8.064 million

As per Government of the Punjab Finance Department No.FD.SR.4-8-1/76 (Porv) dated 16-03-1988 shifting of headquarters of a Government servant for the period exceeding three months is financial irregularity.

Management of the following formations made payments of Rs 8.064 million on account of Pay & Allowances to those officers / officials who were performing their duties other than headquarter for more than three months.

| Sr. No. | Department | PDP No. | Amount (Rs in million) |
|----------------|-------------------|----------------|-------------------------------|
| 1. | DOH Nankana Sahib | 09 | 1.687 |
| 2. | RHC Rehanwala | 04 | 1.658 |
| 3 | THQ Sangla Hill | 06 | 2.894 |
| 4. | RHC Warburtan | 01 | 1.825 |
| Total | | | 8.064 |

Audit was of the view that payment of pay and allowances without performing duties was due to weak financial and internal controls.

This resulted in irregular expenditure of Rs 8.064 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

13.4.3.6 Unauthorized Payment of Pending Liabilities – Rs 8.005 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next Financial Year or years.

Management of the following formations paid pending liability bills to different vendors for Rs 8.005 million pertaining to the Financial Year 2016-17 during the financial year 2017-18.

| Sr. No. | Formation Name | PDP No | Amount (Rs in million) |
|---------|--------------------------|--------|------------------------|
| 1 | CEO DHA Nankana Sahib | 07 | 4.680 |
| 2 | THQ Hospital Sangla Hill | 09 | 3.325 |
| | THQ Hospital Shahkot | 05 | 0.231 |
| | Total | | 8.005 |

Audit was of the view that due to weak internal controls payment of pending liabilities were made.

This resulted in unauthorized payment of pending liabilities of Rs 8.005 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No. 07, 09]

13.4.3.7 Irregular purchase of LP medicine-Rs 7.461 million

According to Guidelines issued by Government of the Punjab, Health Department vide Memo No. AAC/BD/1-42/94 (P) dated 14-04-1998 that rate contract for local purchase shall be made with medical store which is situated in a radius of 2 KM or delivery desk be provided within or near the hospital.

MS THQ Hospital Shahkot made payments of Rs 7.461 million from SDA account for the purchase of medicines for Local Purchase in which Rs 231,062 was incurred on the purchase of medicine for the payment of previous year's pending liabilities. The payment of pending liabilities was made from the current budget grant of the financial year 2017-18. Neither the pending liabilities register was found maintained nor the paid vouchers were defaced as "Paid and cancelled" as mentioned in Table-A. Further rate contract was awarded and used LP medicines used without observing the following prescribed formalities (as detail below in Table-B).

- Technical, Financial and overall evaluation were not uploaded on PPRA web site;
- Earnest money @ 2% and Performance Security @ 10% was not obtained and hence not deposited into government account;

- The department did not have the record of firm whose technical bids were rejected and redemption of their earnest money deposited at the finalization of bidding process;
- The department did not bother to get the payment evidence of professional tax by the firms participated in open competition;
- The department did not obtain register documents, audited accounts, bank statements and work experience of firms participated in provision of supply of medicines
- Contract winning firm did not submit its pre-qualification certificate issued by the Health Department or at last registration certificate with Health Department.
- Copy of License issued by Punjab Drug Authority
- Contract was awarded to Moon Pharmacy but payments were made also other Pharmacy as mentioned in Table-B
- LP was used as regular MSD rather than purchased for entitled patients
- LP register was not maintained
- Retail prices of medicine were not got notified from the concerned medical store at the time of rate contract / determining of discount rate
- The hospital avoided to acquire rate contract medicines which were could have been purchased on most economical rates

Table- A

| Date of payment | Description | Cheque No. | Name of Supplier | Amount |
|-----------------|-------------|------------|------------------|---------|
| 12/5/2017 | LP Medicine | D386602 | Searl | 113,150 |
| 22-12-2017 | LP Medicine | D386601 | Novartis Pharma | 59,001 |
| 6/1/2018 | LP Medicine | D386692 | Novartis Pharma | 58,911 |
| | | | Total | 231,062 |

Table – B

| Date | Description | Cheque No. | Name of Supplier | Amount |
|------------|-------------|------------|------------------|-----------|
| 28-5-2018 | LP Medicine | D386678 | Moon Pharmacy | 1,192,318 |
| 3/8/2018 | LP Medicine | D386656 | Moon Pharmacy | 868,271 |
| 2/8/2018 | LP Medicine | D386630 | Moon Pharmacy | 834,008 |
| 15-11-2017 | LP Medicine | 673768 | Moon Pharmacy | 747,521 |
| 2/8/2018 | LP Medicine | D386631 | Moon Pharmacy | 618,563 |
| 9/11/2017 | LP Medicine | 673724 | Moon Pharmacy | 535,244 |
| 16-5-2018 | LP Medicine | D386668 | Moon Pharmacy | 482,970 |
| 12/5/2017 | LP Medicine | 673790 | Moon Pharmacy | 463,684 |
| 9/11/2017 | LP Medicine | 673724 | Moon Pharmacy | 427,435 |
| 23-10-2017 | LP Medicine | 673743 | Moon Pharmacy | 268,018 |
| 15-11-2017 | LP Medicine | 673768 | Moon Pharmacy | 239,100 |
| 20-6-2018 | LP Medicine | 850010 | Moon Pharmacy | 207,585 |

| | | | | |
|------------|-------------|---------|-----------------|-----------|
| 12/5/2017 | LP Medicine | D386602 | Searl | 113,150 |
| 2/8/2018 | LP Medicine | D386629 | AJM Pharma | 99,500 |
| 12/5/2017 | LP Medicine | 673789 | AJM Pharma | 99,500 |
| 15-11-2017 | LP Medicine | 673767 | AJM Pharma | 99,500 |
| 22-12-2017 | LP Medicine | D386601 | Novartis Pharma | 59,001 |
| 6/1/2018 | LP Medicine | D386692 | Novartis Pharma | 58,911 |
| 15-11-2017 | LP Medicine | 673767 | AJM Pharma | 47,262 |
| Total | | | | 7,461,541 |

Audit holds that doubtful purchase of LP without observing the above mentioned formalities was due to weak internal control and poor financial discipline.

This resulted in irregular purchase of LP medicines Rs 7.461 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends that expenditure may be got regularized from the competent authority besides fixing of responsibility against the person(s) at fault.

[PDP No.05]

13.4.3.8 Expenditure without sanction - Rs 6.118 million

According to Rule 2.41 of PFR Vol-I All letters or orders sanctioning expenditure, appointments, etc. must be signed by the sanctioning authority personally or by an officer, authorized to sign for him. Similarly, copies of sanction should be authenticated by Officers.

MS DHQ Hospital Nankana Sahib spent Rs 6.118 million from the Health Council Budget during 2017-18. The expenditure was held irregular because sanction of the competent authority to incur the expenditure was not available on record. The detail of expenditure is given below:

| Cheque No. | Date | Description | Amount (Rs) |
|------------|------------|--|-------------|
| 71988962 | 29-07-2017 | Daily Wages DEO Pay M/o June-July 2017 | 295,040 |
| 71958961 | 29-07-2017 | Stretcher Bearer Wages June-2017 | 135,000 |
| 71958960 | 29-07-2017 | Daily Wages Pay Sweeper m/o July 2017 | 120,000 |
| 71958964 | 29-07-2017 | Revolving Stool for patients | 73,057 |
| 71958963 | 29-07-2017 | Microscope 4 Lenses | 95,022 |
| 71958967 | 29-07-2017 | GSS Security Company | 1,248,860 |
| 71958959 | 29-07-2017 | Sitara Electric July | 350,000 |
| 71958973 | 24-08-2017 | Sitara Electric Generator | 627,514 |

| | | | |
|--------------|------------|--|------------------|
| 71958983 | 5/10/2017 | Data Entry Operator Daily Wages aug-sep 17 | 595,570 |
| 71958982 | 5/10/2017 | Sweeper Daily Wages aug-sep 17 | 246,000 |
| 71958981 | 5/10/2017 | 2 Generator Rent Bill | 650,000 |
| 71958986 | 16-01-2018 | Data Operator Daily Wages Oct-Nov-Dec 17 | 891,040 |
| 71958987 | 16-01-2018 | Sweeper Daily Wages Oct-Nov-17 | 197,000 |
| 71958988 | 16-01-2018 | P/o 10 Tabs | 286,500 |
| 71958991 | 16-01-2018 | Health Week Expenses | 288,330 |
| 71958992 | 16-01-2018 | Health Week Expenses | 19,515 |
| Total | | | 6,118,448 |

Audit was of the view that due to financial indiscipline and weak internal controls expenditure was incurred without sanction of competent authority.

This resulted in irregular expenditure amounting to Rs 6.118 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends regularization from competent authority besides fixing responsibility against the person(s) at fault.

[PDP-04]

13.4.3.9 Non-transparent purchase medicines - Rs 6.684 million

As Per Government of the Punjab Health department letter No.199-336 Dated 30.04.1998 and letter No. AAC/HD/1-42/94(p) 14.04.1998, the procedure for purchase of day to day LP medicine is that contract for LP should be finalized with the retailers. Tender register should be maintained. The same committee should process the case which is nominated by the Government for bulk purchase of medicines. 5% security of the LP budget should be obtained from successful bidder. Discount rate for drugs of multinational items should be from 5% to 8% and national firms 8% to 12%. Contract for disposable and surgical items should be finalized separately on the basis of open tender discount rate. Medicines in LP should be purchased on the prescription of doctors. Patient's treatment register showing name, registration number, address, diagnosis, medicines etc. should be maintained. LP should not be for more than seven days for one patient. Drugs should be received defaced and issued from store against proper acknowledgement.

MS THQ Hospital Sangla Hill, purchased LP medicines for Rs.5,394,000 along with Dialysis Medicines of Rs.1290,000 (Total Rs.6,684,000) from SDA grant of the hospital. It was noticed that.

Medicines were purchased in bulk instead of patient to patient as per indoor treatment. Almost half of the SDA grant was used in LP purchase, while MSD medicines were also supplied to hospital. Purchase of LP medicines in huge amount is not justified.

| Sr. No. | Year | Description | Expenditure (Rs) |
|----------------|-------------|--------------------|-------------------------|
| 1. | 2017-18 | LP Medicine | 5,394,000 |
| 2 | 2017-18 | Dialysis Medicine | 1,290,000 |
| | | Total | 6,684,000 |

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

This resulted in irregular purchase and issuance of medicines Rs 5.394 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against persons at fault.

[PDP No 12]

13.4.3.10 Irregular expenditure on accounts of contingent paid staff - Rs 5.084 million

As per preface of Schedule of Wage Rates, 2017 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

Management of following formations made payment of Rs 5.084 million to contingent paid staff during Financial Year 2017-18. Payment was held unauthorized because staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy.

| Sr. No. | Formation Name | PDP No | Amount (Rs in million) |
|---------|----------------------------|--------|------------------------|
| 1 | DHQ Hospital Nankana Sahib | 16 | 4.299 |
| 2 | DHO Nankana Sahib | 03 | 0.785 |
| | Total | | 5.084 |

Audit was of the view that payment made to contingent paid staff without fulfillment of codal formalities was due to weak administrative and financial discipline.

This resulted in Irregular expenditure on accounts of contingent paid staff - Rs 5.084 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 16, 03]

13.4.3.11 Irregular appointment of daily wages staff - Rs 3.890 million - Rs 389,000

According to Rule of 14 of Business of District Health Authority, Chief Executive Officer of District Health Authority shall manage human resource on the terms & conditions of recruitment, training, transfer, performance appraisal, conduct, discipline and termination of employees of the Authority shall be governed under the respective law, rules and policies of the government. According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person:

- (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer.
- (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

Medical Superintendent, THQ Hospital Shahkot made payments of Rs 3.890 million on account of salaries of daily wages staff from Health Council during 2017-18 which was not allowed by the competent authority as there was no There was no sanctioned post of Data Entry

Operator approved by the Finance Department, Government of the Punjab and the post was not advertised in the news paper and was not selected after following Recruitment Rules defined in Civil Servant Act, 1974. It was further observed that income tax @ 10% amounting to Rs. 389,000 was not deducted at source.

Audit holds that payment on account of salary of daily wages staff without formal recruitment was due to non-adherence of prevailing government instructions and poor financial discipline.

This resulted in irregular appointment of daily wages staff and loss to government due to non-deduction of income tax of Rs. 389,000.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of income tax and regularization of matter in a manner prescribed besides fixing responsibility against the person(s) at fault.

[PDP No 17]

13.4.3.12 Irregular expenditure in violation of Punjab Procurement Rules – Rs 2.881 million

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

Management of the following formations procured various items of Rs 2.881 million without floating advertisement on PPRA’s website in violation of the rule ibid.

| Sr. No. | Name of formation | Items Purchased | PDP No. | Amount (Rs in million) |
|----------------|----------------------------|------------------------|----------------|-------------------------------|
| 1 | DHQ Hospital Nankana Sahib | | 05 | 2.325 |
| 2 | THQ Hospital Shahkot | | 22 | 0.293 |
| 3 | THQ Hospital Shahkot | | 23 | 0.263 |
| | Total | | | 2.881 |

Audit holds that purchases without advertising on PPRA's website to avoid fair competition was due to weak internal controls.

This resulted in irregular expenditure of Rs 2.881 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No. 05, 22, 23]

13.4.3.13 Unjustified payment of arrears - Rs 2.466 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.

MS DHQ Hospital Nankana Sahib made payment of Rs 2.466 million during the financial year 2017-18 for the arrears of pay and allowances to different employees through off-cycle payroll. The payment was held unjustified because the said employees were also drawing their pay & allowances through regular payroll. The detail of off-cycle payment is given below:

Audit was of the view that due to financial indiscipline and weak internal controls payment of pay and allowances was made through off cycle payroll.

This resulted in unjustified payment of Rs 2.466 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No.35]

13.4.3.14 Unjustified expenditure on civil works–Rs 2.090 million

As per 2.4 of B&R code, no work shall be started without administrative approval, technical sanction and allotment of funds. Further, 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 in the manner and format specified by regulation by the PPRA from time to time.

MS DHQ Hospital Nankana Sahib paid an amount of Rs 2.090 million to M/S Meeran Traders on account of civil work during 2017-18 without obtaining administrative approval from health council and publishing advertisement on PPRA website. The work was done by invoking urgency clause of PPRA on 12.02.2018 meaning thereby limited timeline for the accomplishment of procurement. However, the nature of work neither demanded any urgency nor the work was awarded on urgent basis. The quotations were called on 13.02.2018 but the work was awarded on 10.04.2018 after the lapse of almost two months from the date of imposition of urgency.

| Cheque No. / Date | Description of work | Amount (Rs) |
|--------------------------|--|--------------------|
| 71959003/ 23-04-2018 | Renovation of parking area (laying of tuff tile) | 1,790,964 |
| 71959004/ 23-04-2018 | Iron pillar, iron gate, gate boundary | 299,250 |
| Total | | 2,090,214 |

Audit was of the view that due to financial indiscipline and weak internal controls expenditure was incurred without advertisement on PPRA website.

This resulted in irregular expenditure of Rs 2.090 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends seeking regularization of matter in a manner prescribed besides fixing responsibility against the person(s) at fault.

[PDP No.06]

13.4.3.15 Irregular payment of project allowance-Rs 1.844 million

According to Government of the Punjab, Finance Department letter No. FD.SR-1/-20/2006 dated 14th June 2017 clarified that the Project Allowance is applicable only to civil servants, already in service, who are appointed through a competitive process and same is not admissible to the employees who are recruited directly against the project post and permanent part of the project.

Management of CEO District Health Authority Nankana Sahib paid project allowance of Rs 1.844 million to the following employees of

MNCH project but record relating to fulfillment of pre-requisites for the admissibility of project allowance i.e. appointed through competitive process and not recruited against the project post not produced. Moreover, Notification regarding rate of project allowance per month was also not provided. as detailed below:

| Name of Employee | Designation | Rate of Allowance (Rs) | Total (Rs) |
|--------------------------------|------------------------|------------------------|------------------|
| Rashida Naheed | Nursing Tutor | 40,000 | 480,000 |
| Irshad Begum | Nursing Tutor | 40,000 | 480,000 |
| Muhammad Naseer Ahmad Kahlowan | Medical Superintendent | 60,000 | 60,000 |
| Ijaz Iqbal | Security Guard | 2,000 | 24,000 |
| Muhammad Yousaf | Security Guard | 2,000 | 24,000 |
| M. Tanveer Ashraf | Computer Operator | 8,000 | 80,000 |
| Azmat Ali | Driver | 2,000 | 24,000 |
| Sajid Aziz | Driver | 2,000 | 24,000 |
| Shabeela Jabin | Social Worker | 40,000 | 480,000 |
| Imtiaz Ahmad | Accounts Assistant | 8,000 | 96,000 |
| Zubair Ahmad | Accounts Supervisor | 4,000 | 36,000 |
| Tahir Imdad | Driver | 4,000 | 36,000 |
| | Total | | 1,844,000 |

Audit holds that payment of project allowance was due to weak internal control.

This resulted in irregular payment of project allowance of Rs 1.844 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No.12]

13.4.3.16 Irregular payment of conveyance allowance - Rs 1.633 million

According to Govt. of Punjab, FD Letter No. FD-SR.I.9-4/86(P)(PR) dated: 21st April 2014, the officers who are availing Govt. vehicles including bikes (sanctioned / pool) are not entitled to the facility of conveyance allowance w.e.f.01-03-2014. FD's instructions whereby Conveyance Allowance was allowed on a certificate of not using vehicle from house to office and vice versa were withdrawn accordingly.

Management of the following formations paid Rs 1.633 million on account of conveyance allowance to vaccinators despite of the fact that they were provided official motorcycles and POL to perform their duty.

| Sr. No. | Formation Name | PDP No | Amount (Rs in million) |
|----------------|-----------------------|---------------|-------------------------------|
| 1 | DOH Nankana Sahib | 04 | 1.507 |
| 2 | THQ Sangla Hill | 14 | 0.126 |
| | Total | | 1.633 |

Audit was of the view that deduction of conveyance allowance was not made due to weak internal and administrative control.

This resulted in excess payment on account of conveyance allowance and loss to public exchequer of Rs 1.633 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No.04,14]

13.4.3.17 Hiring of daily wages staff in excess of authorization – Rs 1.415 million

According to Government of the Punjab, Primary & Secondary Healthcare Department letter No.SO(G-II) P&SHD/Misc./2016 dated 19th December, 2016, 10 Nos of daily wages staff (Data Entry Operator) were authorized to be hired at DHQ Hospital.

MS DHQ Hospital Nankana Sahib, during Financial Year, 2017-18 hired 16 Data Entry Operators against the authorized 10 posts resulting in excess hiring of 6 data entry operators @ Rs 655 / day and excess expenditure of Rs 1.415 million for 12 months.

Audit was of the view that due to financial indiscipline and weak internal controls daily wages staff was hired in excess of authorization.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed and recovery of excess amount paid besides fixing responsibility against the person(s) at fault.

[PDP No.19]

13.4.3.18 Unauthorized expenditure against invalid sanction - Rs 1.311 million

According to Rule 18.15(a) of PFR Vol-I, the sanction to the incurring of the expenditure (recurring or non-recurring) accorded within the financial year under the powers delegated by the Finance Department will lapse on 30th June.

MS DHQ Hospital Nankana Sahib made payments of Rs 1.311 million during 2017-18 for medicines on the basis of sanction accorded during financial year 2016-17.

Audit was of the view that payment on the basis of sanction accorded during previous financial years was due to financial indiscipline and weak internal controls.

This resulted in unauthorized expenditure of Rs 1.311 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

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

[PDP No.11]

13.4.3.19 Unjustified purchase of medical equipment - Rs 1.288 million

According to Rule 4 of Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, according to Rule of Punjab Procurement Rules, 2014, the bidder with the lowest evaluated bid, if not in conflict with any other law, shall be awarded the procurement contract.

MS DHQ Hospital Nankana Sahib made payments of Rs 1.288 million for the purchase of 6 Nos. Cardiac Monitor @ Rs 214,600. M/S Human Health Care offered rate of Rs 214,600 exclusive of sales tax whereas M/S Vital Care offered rate of Rs 219,000 inclusive of sales tax as required under terms & conditions given in tender notice. Rate offered by M/S Vital Care, exclusive of GST comes to Rs 187,179 resulting in loss of Rs 1645,26 by not awarding the contract to the lowest bidder.

Audit was of the view that due to financial indiscipline and weak internal controls the contract was not awarded to the lowest bidder

This resulted in unjustified purchase of medical equipment and loss of Rs 164,526 to the public exchequer.

The matter was reported to CEO/PAO in October 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of loss incurred and regularization of matter in a manner prescribed besides fixing responsibility against the person(s) at fault.

[PDP No. 08]

13.4.3.20 Non-reimbursement of funds of health council from PMU- Rs 1.249 million

According to the contract documents for the contract namely “Hiring of firms for security and parking services in DHQs/THQs of Punjab” the Procuring agency (PMU) has received budget from Government of the Punjab for the hiring of firms for security and parking services in DHQs/THQs of Punjab.

MS DHQ Hospital Nankana Sahib made payment of Rs 1.249 million to Security Company vide Cheque No. 71958967 dated 29.07.2017. The payment was made to the company from the Health Council funds as a temporary arrangement and was required to be reimbursed from PMU having a contract with the Security Company. The same was not reimbursed to Health Council Account despite lapse of one year.

Audit was of the view that due to poor financial management funds were not got reimbursed.

This resulted in non-reimbursement of funds of Health Council from PMU Rs 1.249 million

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends reimbursement of government funds from PMU besides fixing responsibility against the officers / officials at fault.

[PDP No. 22]

13.4.3.21 Unauthorized creation of posts–Rs 1.230 million

According to Rules 5(2)(i) of District Authorities (Budget) Rules 2017, the head of office is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided.

During audit of CEO District Health Authority Nankana Sahib, comparison of approval of posts by Finance Department and payroll showed that CEO (Health) created posts of Drug Inspector and Khalasi without approval of the Finance Department, Government of the Punjab resulting in irregular payment of Rs 1.230 million during financial year 2017-18 @ Rs 78652 and Rs 20140 per month.

Audit holds that due to weak internal controls and weak financial management irregular payment was made.

This resulted in unauthorized creation of posts Rs 1.230 million.

The matter was reported to CEO/PAO in October 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this Report.

Audit recommends, holding of a detailed inquiry and seeking regularization of expenditure from the competent authority besides fixing responsibility against the person(s) at fault.

[PDP No.02]

CHAPTER 14

DISTRICT HEALTH AUTHORITY, NAROWAL

14.1 Introduction of the Authority

District Health Authority, Narowal was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Narowal is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

DHA Narowal manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Basic Health Units / MNCH centers | 61 |
| Government Rural Dispensary | 05 |
| Rural Health Centre | 07 |
| Tehsil Head Quarter Hospitals | 01 |
| District Head Quarter Hospitals | 01 |
| District Health Development Centre | 01 |
| District Health Officers | 01 |
| Principal, General Nursing School | 01 |

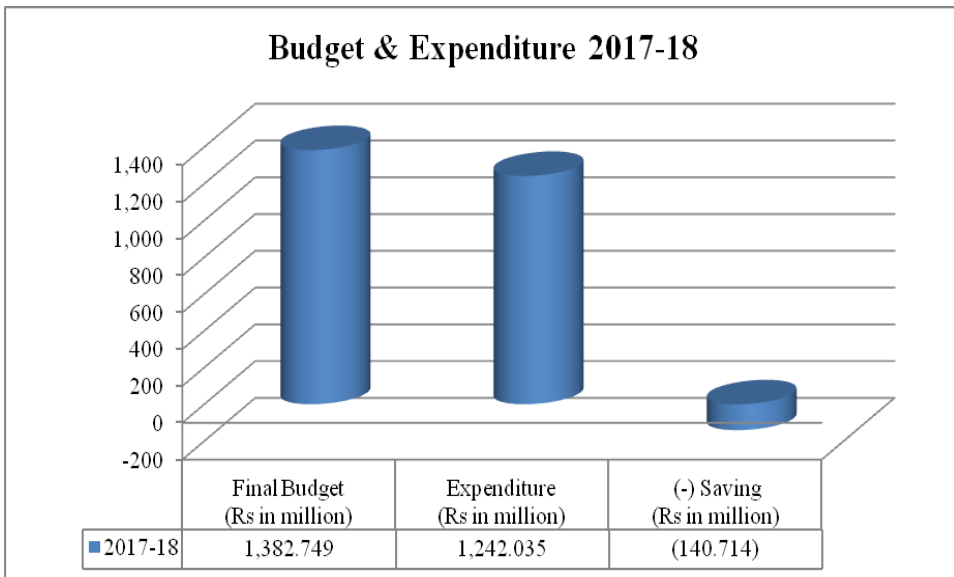
| Description | No. of health facility/ institute |
|---------------------------|-----------------------------------|
| Blood Transfusion Officer | 01 |

14.2 Comments on Budget and Accounts

Total budget of District Health Authority, Narowal for the Financial Year 2017-18 was Rs 1,382.749 million, against which Rs 1,242.035 million was spent. Overall savings of Rs 140.714 million during the Financial Year 2017-18 which was 10% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|-----------|-------------|---------|-----------|
| 2017-18 | 1,382.749 | 1,242.035 | 140.714 | 10 |



14.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. # | Audit Year | No. of Paras | Status of PAC Meetings |
|-------|------------|--------------|------------------------|
| 1 | 2017-18 | 20 | Not convened |

14.4 AUDIT PARAS

14.4.1 Non-production of Record

14.4.1.1 Non-production of record - Rs 1.366 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.

Management of the following formations did not produce auditable record of Rs 1.366 million. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|-------------------|-----------------------------------|------------------|
| 2017-18 | CEO (Health) | Repair of office building | 627,057 |
| | MS DHQ Hospital | Repair of machinery and equipment | 738,880 |
| Total | | | 1,365,937 |

Audit is of the view that the relevant record of expenditure was not maintained and produced to Audit for verification which may lead to misappropriation and misuse of public resources.

The matter was reported to the CEO and MS DHQ Hospital in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility against the officers / officials for non-production of record.

14.4.2 Irregularity & Non-compliance

14.4.2.1 Splitting of job orders to avoid quotations/ advertisement on PPRA website – Rs 15.247 million

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

Management of following formations of District Health Authority, Narowal incurred an expenditure of Rs 15.247 million on purchase of medicines, printing material and miscellaneous items from different firms during 2017-18 by splitting the indents to avoid advertising on the website of PPRA. This resulted in irregular expenditure of Rs 15.247 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|----------------------------|---|-------------------|
| 2017-18 | CEO (Health) | Medicines purchased | 2,543,882 |
| | DO (Health) | Strychni purchased | 4,443,670 |
| | MS THQ Hospital Shakargarh | Medicines purchased | 3,149,831 |
| | | Air conditioners, grace wall distemper, Lenovo tablets etc. | 2,180,656 |
| | SMO RHC Zafarwal | Medicines purchased | 1,795,812 |
| | MS DHQ Hospital Narowal | Tabs, gloves, patient files etc. | 1,133,500 |
| Total | | | 15,247,351 |

Audit holds that due to non-compliance of rules, management of District Health Authority Narowal made procurement of Rs15.247 million in violation of PPRA rules.

This resulted in irregular purchase of Rs 15.247 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the PAO in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of matter and regularization of expenditure besides fixation of responsibility on person(s) at fault.

[PDP No.01,12,30,47,63 & 79]

14.4.2.2 Irregular purchase of medicine in violation of PPRA rules 2014 - Rs 10.031 Million

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further according to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’S website in the manner and format specified by regulation by the PPRA’S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

MS THQ hospital, Shakargarh purchased medicines worth Rs 10.031 million from different firms during 2016-17 and payment was made through SDA but allied documents i.e. advertisement in newspaper and bidding documents were not produced to audit to authenticate the expenditure as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|-----------------------|-------------------------------|---------------------|--------------------|
| 2017-18 | MS THQ Hospital Shakargarh | Medicines purchased | 5,070,875 |
| | | | 4,959,934 |
| Total | | | 10,030,809 |

Audit holds that due to non compliance of rules, the irregular purchase was made in violation of PPRA Rules.

This resulted in irregular purchase of Rs 10.031 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 34 & 35]

14.4.2.3 Unauthorized purchase of emergency medicines- Rs 10.074 million

According to letter No. FD (FR) 11-2/89 dated 1-11-2001, the budget allocation under head of accounts A03927 medicines is to be distributed in theratio i.e.10% reserve for natural calamities / emergencies

in bulk, 15% day to day purchase for normal medicines and 75% bulk purchase.

During scrutiny of record of MS DHQ hospital, Narowal, it was noticed that emergency medicines more than 10% of medicine budget were purchased amounting to Rs 10.074 million on quotation basis through local purchase without advertisement on print media as well as on PPRA website. Moreover the budget allocation under head of medicines 10% reserve for natural calamities / emergencies but the medicine was purchased without any natural calamities / emergency condition in the district. This resulted in unauthorized purchase of medicine amounting to Rs 10.074 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|-------------------------|-------------------------------|-------------|
| 2017-18 | MS DHQ Hospital Narowal | Emergency medicines purchased | 10,074,934 |

Audit is of the view that due to defective financial discipline, unauthorized purchases were made.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.101]

14.4.2.4 Irregular expenditure on purchase of day-to-day medicines - Rs 49.961 million

As per Government of the Punjab Health department letter No 199-336 dated 30.04.1998 and letter No AAC/HD/1-42/94(p) 14.04.1998 the procedure for purchase of day to day LP medicine should be as follows: - Tender register should be maintained. The same committee should process the case which is nominated by the Government for bulk purchase of medicines. 5% security of the LP budget should be obtained from successful bidder Discount rate for drugs of multinational items finalized by the Government should be kept in view. Contract for disposable and surgical items should be finalized separately on the basis of open tender, discount rate. Patient's treatment register showing name registration number, address diagnosis, medicines etc. should be maintained. LP should not be for more than seven days for one patient. Drugs should be received defaced and issued from store against proper acknowledgement.

Management of following formations incurred an expenditure of Rs 49.961 million on purchase of LP medicines but the above mentioned criteria was not fulfilled. The medicines were not purchased for specific patient as prescribed by the doctor. The medicine was purchased in bulk and kept in main store of medicine and then consumed in routine for all the patients as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|-----------------------|----------------------------|------------------------|--------------------|
| 2017-18 | MS THQ Hospital Shakargarh | LP medicines purchased | 2,823,292 |
| | MS DHQ Hospital Narowal | | 47,138,000 |
| Total | | | 49,961,292 |

Audit holds due to non-compliance of rules, day to day medicines were purchased and consumed in violation of above rule.

This resulted in irregular expenditure of Rs 49.961 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

(PDP No.32 & 84)

14.4.2.5 Issuance of medicines to non-entitled patients - Rs 47.138

According to Government of the Punjab Finance Department letter FD-SR-111-4-108/2010 (B) dated 15-07-10, the practice of local purchase of medicines by hospitals at OPD was discontinued.

During scrutiny of record of MS DHQ hospital, Narowal for the year 2017-18, it was observed that MS purchased medicines under the head-day to day for Rs 47.138 million to non-entitled outdoor patients in violation of the above instructions.

1. The examination of record revealed that some medicines were purchased for patients treated at OPD.
2. No separate treatment register showing the name of patients, diagnosis and medicines recommendation was maintained
3. Retail price list was not on record to ascertain the market price of the LP medicine.
4. Medicine was purchased in bulk instead of patient to patient basis.

Audit is of the view that due to defective financial discipline, unauthorized purchases/issued medicines.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.123]

14.4.2.6 Non-recovery of pay due to absent from duty- Rs 30.724 million

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

During the course of audit of MS THQ hospital, Shakargarh, it was noticed that the officers / officials found absent from their duties but the salary of absent period was not deducted as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|-----------------------|----------------------------|--|--------------------|
| 2017-18 | MS THQ Hospital Shakargarh | Pay and allowances drawn for absent period | 3,793,090 |
| | MS DHQ Hospital Narowal | Pay and allowances drawn for absent period | 26,931,290 |
| Total | | | 30,724,380 |

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment to the officers / officials.

This resulted irregular drawal of pay and allowances amounting to Rs 30.724 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.44 & 103]

14.4.2.7 Irregular utilization of SDA budget - Rs 80.240 million

As per para 6(a)(i) of Guidelines for Utilization of one line Salary Budget circulated by Primary & Secondary Health Department of Government of Punjab vide letter No.SO (B&A)1-24/2016 dated 2-08-2017, “ The Drawing Disbursing Officer / DDO / Medical Superintendent concerned shall prepare the estimates of expenditure as per his requirement against each object code as required to run the hospital on prescribed format (Annexure-IV) at beginning of each financial year as well as on quarterly basis and intimate to Additional Secretary P&SHC Department. Further, As perpara 6(a)(ii) of aforementioned guidelines, The DDO of concerned DHQ/THQ will spend these funds strictly in line with detail object code wise budget prepared as per (i) above.

MS DHQ Hospital Narowal utilized SDA funds amounting Rs 80.240 million for the financial year 2017-18 without preparation of budget as required by rules *ibid*.

Audit holds that SDA funds were utilized without budget due to weak internal controls.

This resulted into irregular expenditure of Rs 80.240 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of expenditure besides fixation of responsibility on person at fault.

[PDP No.90]

14.4.2.8 Unauthorized procurement from health council fund - Rs 3.429 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.

Management of following formations purchased different items of Rs 3.429 million from Health Council Fund without the approval of purchase committee because the date of requisition and approval dates of work/items were found after the date of goods purchased as detailed below;

| Financial Year | Name of formation | Description | Amount(Rs) |
|----------------|----------------------------|--|------------------|
| 2017-18 | MS THQ Hospital Shakargarh | AC, computer table, washing machine, ECG machines etc. purchased | 2,512,871 |
| | RHC Zafarwal | Misc. items purchased | 916,670 |
| Total | | | 3,429,541 |

Audit holds due to non compliance of rules, purchase was made without approval of purchase committee of health council.

This resulted in unauthorized procurement from health council fund Rs 3.429 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No. 48 & 62]

14.4.2.9 Irregular purchase of medicine in violation of PPRA rules - Rs 1.247 million and loss to Govt. - Rs 124,679

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further according to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’S website in the manner and format specified by regulation by the PPRA’S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

During audit of MS THQ hospital, Shakargarh, it was observed that rate contract for purchase of LP medicine was awarded to M/S Al Shafi Sons Medical Store Shakargarh during the financial year 2017-18 at 10% discount. The LP medicine for Rs. 1,246,793 was purchased from M/S But Drug Agency Shakargarh and M/S Al Azeem Medical Store Shakargarh without advertisement on PPRA website. Moreover, no

discount was given by the Pharmacy. This resulted loss to Govt. for Rs. 124,679 as detailed below;

| Name of Supplier | Bill No. Date | Description | Amount | Discount 10% |
|--------------------------------|---------------|---------------------------------|------------------|----------------|
| M/S BUTT DRUG AGENCY SKG | 1 25.11.17 | Moxtel, Olopine, Arnot, Doradex | 90,648 | 9,065 |
| M/S BUTT DRUG AGENCY SKG | 1135 18.12.17 | I.V Line | 99,975 | 9,998 |
| M/S BUTT DRUG AGENCY SKG | | I.V Line No.22 | 99,975 | 9,998 |
| M/S BUTT DRUG AGENCY SKG | 1151 10.12.17 | inj. Flyggle, Zantic, Lignocian | 99,800 | 9,980 |
| M/S BUTT DRUG AGENCY SKG | | Misc Medicine | 297,375 | 29,738 |
| M/S BUTT DRUG AGENCY SKG | | Misc Medicine | 198,700 | 19,870 |
| M/S AL-AZEEM MEDICAL STORE SKG | | Misc Medicine | 237,390 | 23,739 |
| M/S AL-AZEEM MEDICAL STORE SKG | | Misc Medicine | 122,930 | 12,293 |
| Total | | | 1,246,793 | 124,679 |

Audit is of the view that irregular purchase was made due weak internal controls.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the metter besides recovery from concerned.

[PDP No.33]

14.4.2.10 Unauthorized purchase and consumption of anti rabies vaccine - Rs 2.054million

According to rule, vaccine to be imported should be WHO, FDA certified or it is being sale in local market of Eastern Europe , Australia, UK and USA.

MS DHQ hospital, Narowal purchased anti rabies vaccine amounting Rs 2.054 million from M/S Abran, Sardar & Passia which were not approved by WHO. The department awarded the purchase orders to these firms without mentioning the brand name of vaccine and manufacturing country. Further the consumption record was also doubtful. The audit checked the sample test and found that 3 vaccines were entered in the register but the consumption of 28 vaccines was entered in the stock register on 28.2.2018. Further as per International Guidelines (0.5+0.5) ml dose should be given to a patient instead of full injection.

Audit is of the view that due to weak internal controlsand poor inventory mangement, the consumption record of medicines was not maintainedas per above instructions.

Improper / non-maintenance of record resulted in doubtful consumption of medicines of Rs 2.054 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter may be investigated at an appropriate level besides fixing the responsibility .

[PDP No.91]

14.4.2.11 Irregular cash payment of utility bills - Rs 1.162 million

According to clause 4(b) of Punjab District Authorities Accounts Rules 2017, the mode of payment from local fund of district authority shall be through cross non-negotiable cheque if amount exceed ten thousand.

During audit of DHO Narowal, it was noticed that District Accounts Officer, Narowal made payment of Rs 1,161,670 in the name of District Health Officer Narowal during 2017-18. Whereas the payment could have been made to vendors directly through cross non-negotiable cheques. This resulted irregular payments for Rs. 1,161,670 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|-------------------|--|-------------|
| 2017-18 | DO (Health) | Payment of telephone and electricity bills | 1,161,670 |

Audit holds due to non compliance of rules, cash payment was made instead of cross non-negotiable cheques.

The matter was reported to management but no response was received till the finalization of this report.

Audit recommends that matter may be investigated at an appropriate level besides fixing the responsibility .

[PDP No.14]

14.4.2.12 Inadmissible expenditure on account of Pay & Allowances - Rs 1.040 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.

Management of MS DHQ Hospital, Narowal made payment of Rs 1.040 million to Manager Sports of Primary Health Care Department. The salary was charged to DHQ Hospital as detailed below:

| Name of Employee | Job Title | Pay Scale Group | Wage Type Description | D-17 | J-18 | F-18 | M-18 | M-18 | J-18 | Total |
|------------------|-----------|-----------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| NAEEM AFZAL khan | Manager | 17 | Fixed Pay / Salary | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 780,000 |
| NAEEM AFZAL khan | Manager | 17 | Adj Fixed Pay/Salary | 130,000 | 0 | 0 | 0 | 130,000 | 0 | 260,000 |
| Total | | | | 260,000 | 130,000 | 130,000 | 130,000 | 260,000 | 130,000 | 1,040,000 |

Audit is of the view that the payments without admissibility/entitlement were due to defective financial discipline resulting in unauthorized payment to the officers / officials.

This resulted in inadmissible expenditure of Rs 1.040 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.117]

14.4.2.13 Unjustified expenditure due to payment of pending liabilities – Rs 20.034 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years

During scrutiny of record of MS DHQ Hospital, Narowal, it was observed that the pending liability bills of medicines amounting Rs 20.034 million pertaining to the financial year 2016-17 were paid during the financial year 2017-18 as detailed in **Annexure-Y**.

Audit is of the view that due to defective financial discipline, the expenditure was incurred beyond the rules *ibid*.

This resulted in unjustified expenditure of Rs 20.034 million.

The matter was reported to PAO concerned in November, 2018 but

neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.107]

14.4.2.14 Doubtful drawl of POL for generator - Rs 1.553 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

During audit of MS THQ Hospital Shakargarh, it was observed that Generator was used for 1313 hours during the period 01.07.17 to 02.02.18 where as load shading was made by WAPDA for 115 hours during the period as per load shading schedule of of SSO 1/C 432 KV Grid Station Shakargarh . This resulted in doubtful consumption of Diesel for Rs 1,552,608 as detailed below;

| Description | Hours | Hourly Consumption of Diesel in Liter | Total Consumption/Litter | Rate/Lit | Amount (Rs) |
|-----------------------|-------|---------------------------------------|--------------------------|----------|------------------|
| Hours as per log book | 1313 | 16 | 21008 | Rs 81 | 1,701,648 |
| Hours as per schedule | 115 | 16 | 1840 | Rs 81 | 149,040 |
| Excess | 1198 | 16 | 19168 | Rs 81 | 1,552,608 |

Audit is of the view that due to defective financial discipline, the expenditure was incurred beyond the rules ibid.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit requires that matter may be investigated at an appropriate level for the remaining period also besides recovery and fixing the responsibility against person(s) at fault.

[PDP No.38]

14.4.3 Internal Controls Weaknesses

14.4.3.1 Inadmissible / overpayment of special allowances - Rs 57.064 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No.FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of ad-hock allowance- 2010 @50%, the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.17 and remaining amount shall continue to be drawn at frozen level.

During scrutiny of record of various formations of District Health Authority, Narowal, it was observed that the doctors were drawing various Special Allowances i.e. Health Sector Reform Allowance (HSRA), Health Professional Allowance (HPA), Special Health Care Allowance (SHCA) etc. the aggregate of which is more than the initial stage of their pay scales in 2008 thus rendering the subject doctors not entitled for 100% of Special Allowances. This resulted in inadmissible/ overpayment of special allowances for Rs 57.064 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|----------------------------|----------------------------------|-------------------|
| 2017-18 | DO (Health) | Overpayment of special allowance | 21,084,007 |
| | MS THQ Hospital Shakargarh | | 7,559,487 |
| | SMO RHC Qila Ahmadabad | | 950,601 |
| | SMO RHC Zafarwal | | 1,752,415 |
| | RHC Baddo Malhi | | 967,851 |
| | MS DHQ Hospital | | 21,031,000 |
| | RHC Kot Nainan | | 1,988,007 |
| | RHC Sankhtra | | 1,731,510 |
| | | | 57,064,878 |

Audit holds that due to weak internal control and defective financial management, overpayment of special allowance was made.

This resulted in inadmissible / excess payment of Rs 57.064 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.22,40,55,61,66,127 & 137]

14.4.3.2 Overpayment of incentive allowance - Rs 7.904 million

As per Notification of Primary and Secondary Health Care department bearing No. PA/DS(G)4-8/2016 Dated 03-08-2016 40% of existing allowance shall be paid subject to the conduct of evening rounds in hospitals by the Consultants “on call basis” for the purpose of adjustment in duty roster as devised by Punjab Information Technology Board. For the purpose Consultant shall check out from morning shift through Bio-Metric Attendance System after 2:00 PM and shall check in again after 5:00 PM. The Consultant shall remain in hospital at least for 1:00 hour and shall conclude the round by checking out again. Their attendance and evening round timings shall be strictly monitored through Bio-Metric attendance system.

During scrutiny of record, it was observed that specialist doctors in DHQ Hospital Narowal and THQ hospital Shakargarh were being drawn incentive allowance for Rs 95,000/ month. 40% of the allowance was conditional with their evening rounds but no evidence i.e Bio-Metric Attendance, Bed head tickets of the patients were provided to verify the evening rounds resulted in inadmissible payment of incentive allowance Rs 7.904 million as detailed below:

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|----------------------------|------------------------------------|------------------|
| 2017-18 | MS THQ Hospital Shakargarh | Overpayment of incentive allowance | 2,565,000 |
| | MS DHQ Hospital | | 5,338,667 |
| Total | | | 7,903,667 |

Audit holds due to weak internal control, overpayment of incentive allowance was made.

This resulted in inadmissible/ overpayment of incentive allowance for Rs 7.904 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.41 & 83]

14.4.3.3 Unauthorized payment of health sector reform allowance – Rs 4.971 million

According to clarification issued by Health Department vide its letter No.PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, HSR

allowance will not be admissible to any doctor, para-medical and other staff during general duty and leave on full pay.

Management of the following formations did not recover health sector reform allowance (HSRA) during the Financial Year 2017-18 from the employees who were on leave, allotted Govt. vehicles or resided in office premises. This resulted in unauthorized payment of Rs 4.971 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|-------------------|------------------------------|-------------|
| 2017-18 | DO (Health) | Unauthorized payment of HSRA | 723,030 |
| | DO (Helath) | | 1,248,341 |
| | MS DHQ Hospital | | 3,000,000 |
| | | | 4,971,371 |

Audit is of the view that due to weak internal controls and dereliction on the part of the financial management, in-admissible allowances were paid to employees amounting to Rs 4.971 million during Financial Year 2017-18.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of matter at appropriate level and recovery of Rs 4.971 million besides fixing responsibility against the officials/ officers at fault.

[PDP No.20,21 & 75]

14.4.3.4 Unauthorized payment of house rent and conveyance allowance – Rs 2.836 million

According to clarification issued by Government of the Punjab, Finance Department's letter No FD(M-1)1-15/82-P-I, dated 15.01.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division's O.M. No.(1)-imp.1/77, dated 28th April, 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building. Further, as per Rule 7.1 of Treasury Rules, the Conveyance Allowance is not admissible during leave period. Besides, according to Government of the Punjab letter No.FD/SR/9-4/86(P)(PR) dated.21.04.2014, the officers who are availing Government vehicles including bikes (Sanctioned/pool) are not entitled to the facility of conveyance allowance w.e.f. 01.03.2014. The Departments instructions whereby conveyance allowance was

allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly.

Management of the following formations did not recover Conveyance, House Rent allowance during the Financial Year 2017-18 from the employees who were on leave, allotted Govt. vehicles or resided in office premises. This resulted in unauthorized payment of Rs 2.836 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|-------------------|--|------------------|
| 2017-18 | DO (Health) | Payment of house rent and conveyance allowance | 251,975 |
| | DO (Health) | | 2,135,457 |
| | MS DHQ Hospital | | 448,164 |
| | | | 2,835,596 |

Audit is of the view that due to weak internal controls and dereliction on the part of the financial management, in-admissible allowances were paid to employees amounting to Rs 2.836 million during Financial Year 2017-18.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of matter at appropriate level and recovery of Rs 2.836 million besides fixing responsibility against the officials/ officers at fault.

[PDP No.15,16 & 76]

14.4.3.5 Unauthorized payment on account of non-practicing allowance - Rs 1.843 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 audit of DHQ hospital Narowal and THQ hospital Shakargarh for the year 2017-18, it was noticed that doctors were drawing non-practicing allowance w.e.f 01.07.2017 but the requisite option pertaining to private practice and affidavit duly countersigned by the CEO was neither available on record nor shown to audit. Hence authenticity of drawl of non-practicing allowance valuing Rs 1.843 million could not be termed as legitimate as detailed below:

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|-------------------------------|--------------------------|------------------|
| 2017-18 | MS THQ Hospital Shakargarh | Irregular payment of NPA | 426,302 |
| | MS DHQ Hospital | | 1,417,191 |
| Total | | | 1,843,493 |

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment to the officers / officials.

This resulted in unauthorized payment on account of NPA Rs 1.843 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.39 & 93]

14.4.3.6 Unauthorized payment of others allowance - Rs 11.891 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.

Scrutiny of payroll record of MS DHQ hospital, Narowal for the Financial Year 2017-18 revealed that expenditure of Rs 11.891 million was incurred on account of Others Allowance without its admissibility. The competent authority did not approve the allowance in favour of the following employee. The expenditure was held unauthorized as the allowance was paid without detail description as detailed below:

| Cost Center | G/L | G/L Descp | Amount (Rs) |
|-------------|--------|-----------|-------------|
| NV9025 | A01270 | Other | 11,891,913 |

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment to the officers / officials.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.94]

14.4.3.7 Unauthorized collection of test charges - Rs 2.894 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I. As per notification of the Govt. of the Punjab (Health) Department vide Letter No. SO(H&D)-12-13/73 dated 11-04-1985 professors and assistant professors and specialist were entitled to draw 35% as Doctor share and 20% staff share from Lab fee.

During audit of MS DHQ hospital, Narowal it was observed that the amount of Rs 2.894 million was received from the patients for the tests of HBV and HCV in the absence of Govt. directions to charge patients for these tests. Further, 35% and 20% for Doctors' and staff share respectively were also received by the DHQ authorities which may be recovered from concerned. This resulted into loss to Govt. for Rs 2.894 million as detailed below;

| Name of Test | Financial Year | No. of Patients | Fee Charged (Rs) | Amount Received (Rs) | 55% Share Recoverable (Rs) |
|--------------------|----------------|-----------------|------------------|----------------------|----------------------------|
| HBS | 2017-18 | 27405 | 50 | 1370250 | 753638 |
| HCV | 2017-18 | 25943 | 150 | 3,891,450 | 2,140,299 |
| Grand Total | | | | | 2,893,937 |

Audit is of the view that due to weak internal controls unauthorized payment was made.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.73]

14.4.3.8 Irregular drawl of 35% share of x-ray and lab tests by the medical superintendent - Rs 3.325 million

According to the standing order of the Health Department, Government of the Punjab, 35% share was entitled to the radiologist and pathologist only.

MS DHQ hospital, Narowal and MS THQ, Shakargarh received an amount of Rs 3.325 million on account of 35% share as radiologist / pathologist in violation of the ibid instructions.

Audit is of the view that the payments without admissibility/entitlement were due to defective financial discipline resulting in unauthorized payment to the MS.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends deposit of Lab and X-ray Fee in treasury besides fixing responsibility against the person at fault.

[PDP No.96]

14.4.3.9 Non-recovery of government receipts - Rs 4.611 million

The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head according to Rule 76 of PDG & TMA (Budget) Rules, 2003.

MS DHQ hospital, Narowal received receipts on account of ultrasound fee but the same was not deposited in government treasury as detailed below:

| No. of Patients | Description | Rate | Amount (Rs) |
|-----------------|-------------|------|-------------|
| 61,478 | Ultrasound | 75 | 4,610,850 |

Audit is of the view that non recovery of Government receipts was due to weak administrative and financial discipline.

This resulted in loss to government Rs 4.611 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.97]

14.4.3.10 Non recovery of social security benefit - Rs 3.800 million

In pursuance of government of the Punjab, Services and General Administration Department Lahore letter No. DS (O&M) (S& GAD)5-3/2013 dated 01.03.2013 and the recommendation of District Scrutiny Committee dated 16.10.17, The services of the following official are hereby regularized w.e.f 01.03.2013.

Record of DHO Narowal revealed that services of Leady Health Visitors, Computer Operators and Sanitary Workers were regularized by CEO Health Narowal. Pay and allowances of the following officials were not revised which resulted in non-recovery of overpayment of SSB for Rs 3.800 million.

Audit holds that due to weak internal controls, SSB was not deducted from the salaries of regular employees.

This resulted in non recovery of SSB Rs 3.800 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from concerned.

[PDP No.23]

14.4.3.11 Non-recovery from contractor for parking stand-Rs 1.376 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head. Moreover, according to Section-236 (A) of Income Tax Ordinance 2001, 10% advance income tax required to be collected from Sale of Property, goods or lease rights by public auction or tender.

During Audit of M.S THQ hospital, Shakargarh for the period 2017-18, it was observed that Contract of Parking stand was awarded to Mr. Maqsood Ahmed for Rs 1,251,000 for the period 2017-18. The department did not recover a single penny from the contractor which resulted loss to govt for Rs.1,376,100. (Contract amount Rs 1,251,000 + Advance tax Rs125,100). It is also pertinent to mention that unknown persons are collecting parking fee from the visitors till the date of audit but no efforts are being made to make this legalize.

Audit is of the view that due to weak internal controls, recovery was not effected.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.36]

14.4.3.12 Illegal Occupation of residence and recovery of penal rent - Rs 2.016 million

According to orders contained in Government of Punjab finance department letter No. (II) XV (24)/76 dated 27.09.1980, penal rent at rate of 60% of the pay of unauthorized occupants is required to be deducted and deposited into government treasury.

During scrutiny of record of M.S DHQ hospital, Narowal, it was observed that following officers/officials of other departments occupy the residences of DHQ hospital illegally as they were not authorized to reside in the residences of DHQ hospital. Therefore the penal rent for that period at the rate of 60% of basic pay amounting to Rs 2.016 million shall be imposed due to unauthorized occupation of Govt residences as detailed below;

| Name | Designation | Basis Salary | 60% Recovery |
|---------------------|--------------------|---------------------|---------------------|
| Muhammad Farooq | Nutrition | 40,000 | 288,000 |
| Umer Hayat Virk | Tehsildar | 45,000 | 324,000 |
| Qasir Mehmood | Store Keeper | 30,000 | 216,000 |
| Ghulam Mustafa Virk | Assistant DAO | 35,000 | 252,000 |
| Muhammad Ramzan | S. Clerk | 40,000 | 288,000 |
| Khawaja Zaryab | Drug Inspector | 35,000 | 252,000 |
| Irfan Yousaf | Computer Operator | 30,000 | 216,000 |
| Afzal | Attendant | 25,000 | 180,000 |
| Total | | | 2,016,000 |

Audit holds that due to non compliance of rules and weak internal control there was illegal occupation of residences.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that matter may be investigated at an appropriate level besides fixing the responsibility and recovery/ vacation of illegal occupation of residences .

[PDP No.92]

14.4.3.13 Un-authorized occupation of residential building by U.E.T. - Rs 2.880 million

According to orders contained in Government of Punjab finance department letter No. (II) XV (24)/76 dated 27.09.1980, penal rent at rate of 60% of the pay of unauthorized occupants is required to be deducted and deposited into government treasury.

During scrutiny of record of M.S DHQ hospital, Narowal, it was observed that the administration of the University of Engineering & Technology (Narowal Campus) occupy the residences of DHQ hospital illegally and using the building as hostel for their students. Moreover administration of UET is paying any rent to the DHQ hospital whereas they were charging hostel fee from the students. Therefore the rent of the building amounting to Rs 2,880,000 (Rs 20,000*12*12 months) shall be received from the date of occupation.

Audit is of the view that non recovery of Government receipts was due to weak administrative and financial discipline.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.100]

14.4.3.14 Non-deduction of GPF, Group Insurance and BF from arrears - Rs 1.263 million

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

Management of the following formations paid arrears to the different officers / officials during 2017-18 but necessary deduction of General Provident Fund, Group Insurance and Benevolent Fund for Rs 1.263 million as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|-----------------------|--------------------------|---------------------------------|--------------------|
| 2017-18 | DO (Health) | Non-deduction of GPF, GI and BF | 719429 |
| | MS DHQ Hospital | Non-deduction of GPF, GI and BF | 544373 |
| | | | 1,263,802 |

Audit holds that due to weak internal control, GPF, GI and BF were not deducted from the arrears of pay and allowances.

This resulted in non-deduction of GPF, GI and BF Rs 1,263,802.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

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

[PDP No.29 & 104]

14.4.3.15 Non-deduction of sales tax amounting - Rs 2.396 million

As per notification vide letter No. D.O. No.5 (21) L & D /97-4910/FS dated 03.10.1997 every DDO is responsible to collect the proof of deposit of sales tax paid to suppliers has been deposited into Government treasury.

Scrutiny of accounts record of District Officer (Health), Narowal and MS THQ Hospital, Shakargarh revealed that expenditure was incurred for the purchase of different items from different un-registered suppliers. The payment was made to the suppliers including sales tax amounting Rs 2.396 million. Due to non deduction of sales tax at source from un-registered vendors, overpayment was made to the contractors/suppliers as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|----------------------------|----------------------------|------------------|
| 2017-18 | DO (Health) | Non-deduction of sales tax | 1192553 |
| | MS THQ Hospital Shakargarh | Non-deduction of sales tax | 1203561 |
| | | | 2,396,114 |

Audit holds that due to weak internal control, sales tax was not deducted.

This resulted in non deduction of GST Rs2.396 million.

The matter was reported to PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of sales tax.

[PDP No.18 , 50]

14.4.3.16 Loss due to non/ less deduction of income tax at source - Rs 1.451 million

According to Income Tax Ordinance, 2001, every prescribed person making a payment in full or part for salaries including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the salary payment, deduct tax from the gross amount @ 10% .

Management of the following formations made payment on different purchases and by changing the off cycle data on account of

arrears of pay and allowances but income tax at the prescribed rates was not recovered Rs 1.451 million from the concerned as detailed below;

| Financial Year | Name of formation | Description | Amount (Rs) |
|----------------|----------------------------|-----------------------------|------------------|
| 2017-18 | DO (Health) | Non-deduction of income tax | 460282 |
| | MS THQ Hospital Shakargarh | Non-deduction of income tax | 458908 |
| | MS DHQ Hospital | Non-deduction of income tax | 531629 |
| | | | 1,450,819 |

Audit holds due to weak internal control, income tax was non/ less deducted at source.

This resulted in loss to government valuing Rs 1.451 million.

The matter was reported to CEO / PAO concerned in November, 2018 but neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of income tax.

[PDP No.19, 49 & 118]

CHAPTER 15

DISTRICT HEALTH AUTHORITY, OKARA

15.1 Introduction of the Authority

District Health Authority, Okara was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Okara is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

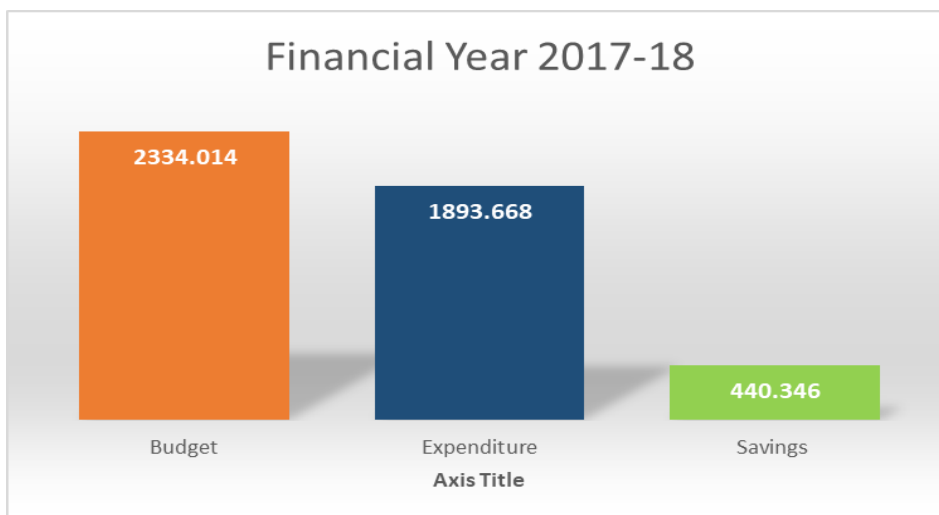
DHA Okara manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Chief Executive Officer, DHA | 01 |
| District Health Officer | 01 |
| Deputy District Officer | 3 |
| District Head Quarter Hospitals | 02 |
| Tehsil Head Quarter Hospitals | 03 |
| District Health Development Centre | 01 |
| Rural Health Centre | 10 |
| Government Rural Dispensary | 40 |
| Basic Health Units | 96 |

15.2 Comments on Budget and Accounts

Total budget of District Health Authority Okara for the Financial Year 2017-18 was Rs 2334.014 million, against which only Rs 1893.668 million was spent. Overall savings of Rs 440.346 million during the Financial Years 2017-18 which was 18.866 % of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

| Financial Year 2017-18 | Budget (Rs in million) | Expenditure (Rs in million) | Excess / Saving (Rs in million) | % Saving |
|------------------------|------------------------|-----------------------------|---------------------------------|----------|
| Salary | 1,856.518 | 1,829.548 | 26.970 | 1.45 |
| Non-Salary | 95.687 | 64.120 | 31.567 | 32.99 |
| Development | 8.584 | - | 8.584 | 100.00 |
| Total | 1,960.789 | 1,893.668 | 67.121 | |



15.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1 | 2017-18 | 25 | Not convened |

15.4 AUDIT PARAS

15.4.1 Non-production of record

15.4.1.1 Non-production of record - Rs 24.495 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.

Management of following formations did not provide vouched account as mentioned against each for audit examination during financial year, 2017-18.

| Sr. no. | Name of Formation | Description of Record | PDP no. | Amount (Rs) |
|---------|-------------------------|---|---------|-------------------|
| 1 | CEO Health Okara | Health Council Funds | 3 | 12,400,000 |
| 2 | CEO Health Okara | Record of Drug License issued | 13 | 6,345,000 |
| 3 | District Health Officer | | 9 | 2,400,000 |
| 4 | DHQ Hospital Okara | Purchase of medicines from account-IV and adjustment of Basic Pay | 2 | 3,350,000 |
| | Total | | | 24,495,000 |

Audit was of the view that non-production record was due to weak internal controls.

This resulted in irregular expenditure of Rs 24.495 million.

The matter was reported to the PAO in October 2018. Neither reply was furnished by DDO nor DAC meeting was held till finalization of this report.

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

15.4.2 Recoveries

15.4.2.1 Unjustified payment on accounts of HSRA - Rs 2.792 million

According to Government of Punjab Health Department Letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16th March 2007, The HSRA allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs. Any Doctor, para-medic & other staff whether regular or on contract, posted and drawing pay against the posts of RHCs and BHUs, is directed to perform duties somewhere else, he will not be entitled to PHSRP allowance. Any allowance so paid should be recovered.

Management of the following four offices of the District Health Authority Okara made payments of HSRA of Rs 2.792 million to the officials / officers who were performing duties outside of RCHs and BHUs during Financial Year 2017-18.

| Sr. No. | Name of Formation | PDP no. | Amount (Rs) |
|---------|-------------------------------|---------|------------------|
| 1 | CEO Health Okara | 18 | 497,328 |
| 2 | THQ Hospital Haveli Lakha | 13 | 463,225 |
| 3 | DHQ South city Hospital | 15 | 1,723,718 |
| 4 | General Nursing School, Okara | 3 | 108,696 |
| | Total | | 2,792,967 |

Audit was of the view that payment of inadmissible allowance was made due to weak internal controls and poor financial discipline.

Payment of inadmissible allowance resulted in loss of Rs 2.793 million to the public exchequer.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

15.4.2.2 Non-recovery of allowances - Rs 31.486 million

As per clarification issued by Government of the Punjab, Finance Department letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. In case of designated residences, the officer/officials could not draw HRA &

Conveyance even if he does not avail the facility and residence remains vacant during the period.

Management of the following six offices of the District Health Authority Okara made payments on account of HRA, CA and non-deduction of 5% maintenance charges amounting to Rs 31.486 million to the officials / officers during Financial Year 2017-18 in spite of availing official residence.

| Sr. No. | Name of Formation | PDP No. | Amount (Rs) |
|---------|--------------------------------|---------|-------------------|
| 1 | THQ Hospital Haveli Lakha | 8 | 307,905 |
| 2 | RHC Akhtarabad | 4 | 1,249,000 |
| 3 | R H C Renala Khurd | 2 | 141,696 |
| 4 | R H C Renala Khurd | 17 | 129,000 |
| 5 | R H C Renala Khurd | 21 | 433,679 |
| 6 | District Health Officer, Okara | 14 | 1,085,280 |
| 7 | District Health Officer, Okara | 16 | 24,240,000 |
| 8 | District Health Officer, Okara | 18 | 463,680 |
| 9 | DHQ Hospital Okara | 16 | 3,336,681 |
| 10 | South city Hospital Okara | 10 | 99,263 |
| | Total | | 31,486,184 |

Audit was of the view overpayment of inadmissible allowances was due to weak internal controls and poor financial discipline.

This resulted in loss to public exchequer to the tune of Rs 31.486 million.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

15.4.2.3 Payment of allowances during leave, Pay & Allowance after resignation and HPA - Rs 0.884 million.

As per Government of the Punjab Finance Department Letter No. FD.SR-I/9-34/2011 dated 12-10-2017, monthly incentive package to the specialist posted in various DHQs of Punjab, is not admissible during any kind of leave as the said incentive package is applicable when a specialist perform his / her duties. According to clarification issued by Health Department vide its letter No.PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, HSR allowance will not be admissible to any doctor, para-medical and other staff during general duty and leave on full pay.

According to Govt. of Punjab Primary and Secondary Health Care Department letter no. SO(ND)1-28/2016 dated 2nd January, 2018 rate of Health Professional Allowance for doctors working in BPS 18 were enhanced from Rs 15,956 to 19,175. Further according to Government of Punjab Finance Department Letter dated 18th July, 2018 overtime allowance enhanced from Rs 2,500 to Rs 5,000 is only admissible to the drivers working Punjab Civil Secretariat.

During audit of following formations, it was observed that doctors remained on leave during 2017-18 but allowances amounting to Rs 884,485 was not deducted from their salary for the financial year 2017-18. Further Dr. Khizar Ahmad Moon resigned from service on 05-02-2018 but salary for the month of February 2018 received by the officer was not recovered.

| Sr. No. | Name of Formation | PDP no. | Amount (Rs) |
|---------|-------------------------------|---------|----------------|
| 1 | DHQ Hospital South City Okara | 11 | 764,485 |
| 2 | DHQ Hospital South City Okara | 16 | 120,000 |
| | Total | | 884,485 |

Audit was of the view that due to weak internal controls and poor financial management, inadmissible payment amounting to Rs 884,485 was made.

This resulted in loss of Rs 884,485 to public exchequer.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

15.4.2.4 Non-imposition and non-recovery of penal rent-Rs 1.079 million

Government of the Punjab, S&GAD (Estate office) Lahore, Penal Rent @ 60% of basic pay is required to be charged from unauthorized and illegally occupant of Government accommodation according to Serial No.36 (e) (rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009. The officials provided Government residences above their entitlement are required to pay house rent @ 10% of the maximum of the scale for which the residence occupied was actually meant in terms of the Government of the Punjab, Finance Department Letter No. FD/SR-I-3-4/85 dated 12-7-1989. Further according to para 7 of Finance Department

Letter No.FD (M-I)1-15/82-P-I dated 15-1-2000, in case a government servant is allotted residence above entitlement, he will not allowed to draw HRA and will pay 10% of the maximum of scale for which the residence is meant.

During audit of following formations, it was observed that officers / officials were not working at the hospital meaning thereby were not entitled for hospital residence but they did not vacate the government residence despite repeated notices of the district authorities. Notices were issued to them but management failed to recover penal rent @ 60% of basic pay Rs 1.079 million from unauthorized occupants.

| Sr. No. | Name of Formation | PDP no. | Amount (Rs) |
|---------|--------------------------------|---------|------------------|
| 1 | RHC Renala Khurd | 15 | 657720 |
| 2 | District Health Officer, Okara | 22 | 421,464 |
| | Total | | 1,079,184 |

Audit was of the view of that recovery of penal rent was not recovered due to weak internal controls.

This resulted in loss of Rs 1.079 million to public exchequer.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of penal rent from employees besides fixing responsibility against the person(s) at fault.

15.4.2.5 No-deduction of allowances due to merger of 50% Adhoc Allowance 2010 in Basic Pay – Rs3.546 million

According to Government of the Punjab, Finance Department notification No.FD.PC.2-1/2017 dated 14th July 2017, for those who are in receipt of an allowance equal to 100% of basic pay in BPS-2008 as on 30.06.2011 and not in receipt of Adhoc Allowance 2010 @ 50%, the existing amount of 100% allowance (being drawn at frozen level) shall be reduced by 50% w.e.f. 01.07.2017. The remaining amount shall continue to be drawn at reduced frozen level. Further, for those who are in receipt of an allowance equal to 100% of basic pay in BPS-2011 as on 30.06.2015 and not in receipt of Adhoc Allowance 2010 @ 50%, the existing amount of 100% allowance (being drawn at frozen level) shall be reduced w.e.f. 01.07.2017 by 50% of the amount to be calculated at the level admissible on 30.06.2011. The remaining amount shall continue to be drawn at reduced frozen level.

Scrutiny of pay roll of MS DHQ Hospital Okara for the financial year 2017-18, revealed that doctors were drawing special allowances equal or greater than 100% of basic pay in BPS-2008 but deduction for the amount equal to 50% of basic pay in BPS-2008 was not made in violation of above notification. This resulted in Overpayment of allowances amounting to Rs 3.546 million.

Audit holds that non-fixation of pay & allowances was due to poor financial management and weak internal controls.

This resulted irregular expenditure of Rs 3.546 million and loss to the public exchequer amounting to Rs 3.546 million.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount besides fixing responsibility against the officers / officials at fault under intimation to audit.

[PDP No. 17]

15.4.3 Irregularities & Non-compliance

15.4.3.1 Irregular Expenditure on Health Council - Rs 72.77 million and recovery of income tax - Rs 3.64 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 scrutiny of record of District Health Officer, Okara for the financial year 2017-18, it was observed that expenditure of Rs 72.77 million was incurred from Health Council Funds by BHUs under the purview of DHO. Further probe revealed that there were a number of deficiencies in expending the aforementioned funds. Some of the shortcomings are given below:

- A) Advance cash was drawn from Health council account but emergent advances register was not maintained. The officers / officials did not maintain check and balance / record regarding cash balance remained out of advance cash already drawn;
- B) There was lack of monitoring on health council expenditure as no such report was on record;
- C) Physical verification of assets purchased was not got carried out by DHO office;
- D) Loans were granted by one BHU to other but approval thereof was not got obtained from DHO office;
- E) Notification for formulation of Health Council Committee was not got vetted from DHO office
- F) Income Tax on purchases amounting Rs 2.97 million (4.50% of Rs 65.98 million) paid out of Health Council fund instead of deducting from suppliers' payments resulting overpayment of Rs 2.97 million to concerned suppliers;
- G) Further Income Tax on payment of labour amounting Rs 0.679 million (10% of Rs 6.79 million) was also not deducted from suppliers' payment resulting overpayment of Rs 0.679 million to concerned suppliers;
- H) Tiles for Rs 3.78 million were purchased for carrying out civil work but each BHU did not prepare estimate showing area to be treated for providing and laying of floor / tuff tiles, quantities to be laid, rate to be paid. Further, Health council committee did not ask

for submission of aforementioned estimates resulting splitting of expenditure in order to avoid purchase of tiles through open tender. The absence of estimates outweighed purchase of complimentary items like stone, sand, earth, cement, tiles bond etc. In such circumstances coupled by absence of monitoring system by DHO office, the chance of non execution of development work cannot be precluded;

- I) Furniture for Rs 5.95 million was purchased in all BHUs of District Okara. The furniture was purchased without any criteria or specification. The most economical rate could have been fetched through advertisement on PPRA and print media at central level i.e DHO office; and all BHUs could purchase furniture at competitive rates. Further, physical verification of furniture purchased was also not carried out by DHO office in order to authenticate the purchases made from Health Council funds;
- J) Tabs for Rs 3.05 million were purchased at exorbitant rate of Rs 22,000 per tablet. Tab of same specification was range from Rs 8,000 to Rs 10,000 in open market which could have been purchase or otherwise PPRA Rules, 2014 could have followed in order to arrive at the most competitive rate. This resulted in overpayment of Rs 12,000 per tab purchased at BHUs' level.
- K) Medicines of Rs 3.77 million were purchased despite receipt of medicines from Director General Health Lahore for keeping BHUs operational. Scrutiny of medicine stock register uncovered that medicine was shown purchased and consumed at an accelerated pace inviting suspicion of purchase. The need for purchase of such medicines was not brought into the notice of District Health Officer, Okara so as to confirm the genuineness of need arisen. The maintenance of record for purchase and consumption of medicine in such a way creates doubts about purchase and presence of medicines provided by DG Health office;
- L) Miscellaneous items amounting Rs 49.40 million were shown purchased but consumption thereof seemed to be doubtful on the basis of following facts:
 - i) Items were consumed showing flat quantity every day
 - ii) Stock of items was not properly maintained
 - iii) Consumption shown in stock register was not supported by indents

- iv) Demand of items purchased was not on record
 - v) Perpetual / periodic physical verification of items purchased was not made by District Health Officer, Okara as no such report was available on record
- M) All BHUs drew cash more than Rs 50,000 at one time from health council accounts and cash payments did not entail payment evidence / acknowledgement. The payments should have been made through cross cheques. Nutrition Health Supervisors were asked to provide payment trail with evidence but they were crippled to provide the same due to its conspicuous absence. They were of the view that cash once drawn from Health Council account should construe to be paid to the concerned despite non availability of payment evidence. This also leads to doubtful payment of Rs 72.77 million.
- N) All BHUs made whole of purchases from unregistered suppliers with Sales Tax Department as required vide Government of Pakistan (Revenue Division) Central Board of Revenue (Sales Tax Wing) Letter No. C.No.4(47)STB/98(Vol.I) dated 04th August 2010, purchases should be made by the Government Departments from the suppliers registered with Sales Tax Department and payment shall be made to the suppliers / contractors only on the bills supported with sales tax invoices.

The detail of expenditure made by BHUs located in whole of district Okara as mentioned in **Annexure-Z**

Audit holds that non-observance of prevailing government rules was due to weak internal control and poor financial discipline.

This resulted in incurrence of irregular expenditure amounting to Rs 72.77 million and loss to public exchequer due to non-deduction of income tax amounting to Rs 3.64 million.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of from the competent authority and recovery of government taxes besides fixing responsibility against officers at fault.

[PDP No. 21]

15.4.3.2 Expenditure without advertisement on PPRA website – Rs 2.488 million

According to rule 8 of PPRA Rules 2014, 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 & according to rule 9 read with rule 12 (1) of Punjab Procurement Rules, of PPRA 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned.

Management of the following formations incurred an expenditure of Rs 2.488 million on the purchase of different items without posting advertisement on PPRA website.

| Sr. No. | Name of Formation | PDP no. | Amount (Rs) |
|----------------|--------------------------------|----------------|--------------------|
| 1 | CEO Health Okara | 16 | 322,182 |
| 2 | THQ Hsopital Haveli Lakha | 12 | 478,018 |
| 3 | District Health Officer, Okara | 4 | 782,865 |
| 4 | DHQ Hospital Okara | 4 | 905,679 |
| | Total | | 2,488,744 |

Audit was of the view that purchase without advertisement on PPRA website was due to weak internal management.

This resulted in irregular expenditure of Rs 2.488 million.

The matter was reported to the PAO during October 2018. Neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

15.4.3.3 Unjustified expenditure without re-appropriation of funds - Rs 103.693 million

Guideline for utilization of SDA circulated by Government of the Punjab, Primary & Secondary Health Care Department vide letter No.

PSO/SECY-P&SH/05/2016 dated 2nd September, 2016 sets forth that distribution of released funds shall be done into finalized object codes list. Re-appropriation of funds shall be made from A05270-Others to relevant object code. Re-appropriation order shall be prepared by the concerned MS DHQ/THQ and copy of the same shall be submitted to Additional Secretary (Development), Primary and Secondary Healthcare Department. The concerned person in P&SHD shall get the funds online in SAP system from Finance Department as per re-appropriation order and intimate the same to the concerned MS of DHQ/THQ.

During audit of DHQ Hospital Okara for the financial year 2017-18, it was noticed that expenditure amounting to Rs 103.693 million was incurred from SDA account of the Hospital. The expenditure was held unjustified because the funds were not distributed / re-appropriated among different object codes according to requirement of the hospital. Instead, the whole expenditure was incurred from the object code "A05270-Others."

Audit holds that expenditure without post audit was due to poor financial management and weak internal controls.

This resulted in irregular expenditure of Rs 103.693 million.

The matter was reported to the PAO during October 2018. Neither any reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to audit.

[PDP 01]

15.4.3.4 Arrear of pay & allowances drawn without allocation of supplementary grant - Rs 24.75 million

According to section 70(1) (2) of Budget Rules 2003 "In case a Grant is likely to be exceeded, the Head of Offices shall take immediate steps to prevent the excess expenditure by, ensuring strict control over the affected Grant and submitting as soon as the exigency arises, an application for Supplementary Grant shall be need to be prepared and got approved from the Council before the additional expenditure is incur.

During scrutiny of record of District Health Officer, Okara for the financial year 2017-18, it was observed that arrears of pay & allowances were drawn without allocation of supplementary grant and approval of

chairman of District Health Authority. It was further observed that revised pay slips issued by DAO, due drawn statement of each employee, Budget release letter showing allocation of funds for each employee and approval of the chairman of authority was not available

Audit was of the view that payment of arrear without fulfillment of codal formalities was due to weak internal control and poor financial management.

This resulted in irregular payment of arrears of pay & allowances and financial burden on public exchequer.

The matter was reported to the PAO during October 2018. Neither any reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 17]

15.4.3.5 Irregular drawn of cash - Rs 19.777 million

As per Rule 4.49(a) of Subsidiary Treasury Rules Punjab, all payments of Rs.100,000 and above shall not be paid in cash and according to Rule 4 (1) Accounts Rules of District Authorities, upto Rs 1000 cash payment may be made.

Management of the following offices of the District Health Authority Okara made cash payment of Rs 7.359 million instead of making payment to suppliers through crossed cheques during financial year 2017-18.

| Sr. No. | Name of Formation | PDP no. | Amount (Rs) |
|----------------|--------------------------|----------------|--------------------|
| 1 | CEO Health Okara | 2 | 7,094,000 |
| 2 | THQ Haveli Lakha | 17 | 265,356 |
| 3 | CEO Health | 9 | 1,578,000 |
| 4 | RHC Renala Khurd | 3 | 285,130 |
| 5 | District Health Officer | 12 | 10,380,000 |
| 6 | District Health Officer | 13 | 174,440 |
| | Total | | 19,776,926 |

Audit was of the view that cash payment instead of crossed cheque to concerned was due to weak internal control and poor financial discipline.

This resulted in unauthorized cash payment was made Rs 19.777 million.

The matter was reported to the PAO during October 2018. Neither any reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the persons at fault under intimation to Audit.

15.4.3.6 Irregular Local Purchase of medicines - Rs 8.921 million

Local purchase contract shall be entered through open Competitive Bidding as per PPR 2009. According to Punjab Procurement Rules 12(1) Subject to Rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Further According to Rule 22 of the Punjab Procurement Rules 2014, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

During audit of DHQ hospital Okara for the financial year 27-18, it was observed local purchase of medicines was made from two suppliers i.e M/S Rasheed Sons Medicine Company and M/S Pharmasia pharmacy during the year 2017-18. Both firms offered the same discount rates of 8%, 9% and 10% on national, international and multinational medicines. No efforts were made to negotiate with the firms to increase the discount rate in order to make the economical purchase of medicines.

| Sr. No. | Cheque No /Date | Supplier Name | Amount (Rs) |
|----------------|------------------------|----------------------------------|--------------------|
| 1 | 821525 / 26.10.17 | Rasheed Sons Medicine Company | 675,932 |
| 2 | 796080-81 / 11.9.17 | -do- | 858,956 |
| 3 | 821595 / 9.12.17 | Pharmasia Pharmacy | 1,221,464 |
| 4 | 821595 / 9.12.17 | -do- | 939,337 |
| 5 | 822057 / 8.2.18 | -do- | 1,525,070 |
| 6 | 868883 | -do- | 985,148 |
| 7 | 868837 / 25.4.18 | -do- | 2,715,630 |
| | | Total | 8,921,537 |

Audit was of the view that local purchase medicines without contract was due to poor financial management and weak internal controls.

This resulted in irregular local purchase of medicines amounting to Rs 8.921 million.

The matter was reported to the PAO during October 2018. Neither any reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to audit.

[PDP 07]

15.4.3.7 Unjustified payment of Incentive Allowance - Rs 7.266 million

According to Primary and Secondary Health Care Department Notification No.PA/OS/(G)4-8/2016 dated 03.08.2016 “in pursuance of the approval of competent authority 40% of the existing (Incentive Allowance) allowance shall be paid subject to conducting of evening rounds in hospital by consultant on call basis, for the purpose of adjustment in duty roster as devised by Punjab Information Technology Board. For purpose consultant shall checkout from morning shift through biometric attendance system after 2:00 pm and shall check in again after 5:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds shall be strictly monitored through bio metric attendance system.

During compliance audit of DHQ Hospital Okara and DHQ Hospital South City Okara for the year financial year 2017-18, scrutiny of biometric attendance data revealed that consultants / specialist were drawing incentive allowance without performing duties in the evening. Payment of incentive allowance without observing the evening attendance resulted in loss of Rs 7.266 million to the government as detailed below:

| Sr. No. | Name of Formation | PDP no. | Amount (Rs) |
|----------------|-------------------------------|----------------|--------------------|
| 1 | DHQ Hospital Okara | 12 | 4,880,000 |
| 2 | DHQ Hospital South City Okara | 13 | 2,386,000 |
| | Total | | 7,266,000 |

Audit holds that unauthorized payment of incentive allowance was due to poor financial management and weak internal controls.

The matter was reported to the PAO during October 2018. Neither any reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount besides fixing responsibility against the officers / officials at fault under intimation to audit.

15.4.3.8 Inadmissible expenditure on accounts of health council - Rs 66.073 million

According to letter No. PSO/Secy./P&SH/05/2016 date 02.07.2016 Secretary of the Health Councils shall prepare M&R Schemes, Purchase and repair of Machinery / Equipment and may suggest to the Health Council any step they deem necessary for up-keep of that health facility and improve service delivery. After approval from Health Council, the scheme shall be executed using local expertise etc. As per Health Council Guidelines medicines were not allowed to purchase from health council funds. Further Health Councils of the respective hospitals did not approve the expenditure on purchase of medicine. According to Terms of Reference/ Function of the Health Councils, it would be mandatory for all chairpersons to hold fortnightly meeting of respective health councils and send minutes to EDO health by the councils of RHCs and BHUs while in case of DHQs and THQs the minutes shall be sent to Primary and Secondary Healthcare Department.

CEO Health Authority Okara released Health Council fund amounting to Rs 89.211 million to various RHCs and BHUs in District in which Rs 66.073 million was used / incurred for the year 2017-18 without following fulfillment of prescribed formalities

- No evidence was shown to audit regarding when chairpersons sent to copy of fortnightly minutes of meeting by the concern RHCs and BHUs to CEO Health amounting to Rs.66.073 million
- Closing balance of Health council cash book was not verified with health council bank statement Rs 23.137 million
- Expenditure was incurred amounting to Rs.3.754 million for fixing/provision of tiles but no Rough Cost estimate duly vetted by XEN building Department, T.S estimate, record entry in M.B and open competitive bidding process and requirement of area for fixing/provision the tiles was shown to audit. Moreover, security deposit and income tax @ 10% in case of filer and@ 15 % in case of non filer was not deducted from the concerned contractor

- Furniture was purchased amounting to Rs.5.761 million but no specification of furniture purchased, history sheet, record entry in stock register and no record of old furniture and further disposal was shown to audit. It seems fund was misappropriated. Furniture was purchased General order supplier instead of manufacturing /concerned firm. Due to this omission department deprived 20% discount because General order supplier charged their 20% profit. General sale Tax paid 17% to supplier but no evidence was shown to audit when this amount was paid by the supplier to Sales tax department. It means this amount was misappropriated.
- Tablets machine/mobile was purchased amounting to Rs.2.914 million without specification and same was purchased from general order supplier instead of authorized dealers for example Q mobile and Samsung etc due to this omission 20% extra contractor profit was paid to general order supplier.
- Medicines were purchased amounting to Rs3.570 million this was not allowed by primary and secondary Health authority because medicines are being already supplied by MSD Lahore in bulk quantity. It seems this amount was misused this expenditure should be regularized from concerned authority otherwise this amount may be recovered from concerned under intimation to audit
- Labour charges/service charges amounting to Rs6.520 million were paid to concern but PST (provincial sales Tax) @ 16% was not deducted from concern and same amount was not deposited into Government account.
- An expenditure amounting to Rs 43.551 million were incurred as others in which machinery and equipment for example purchase of fans, fridge and batteries were purchased. These items were also purchased from general order suppliers instead of authorizes dealers nominated by brand name companies. Department also paid extra 20% amount as profit contractor and also paid GST @ 17% but no evidence was obtained from concerned General supplier when this amount was paid to Sales tax department.

Audit holds that non compliance of Health council TORs/instructions, non deposit of GST tax , non deposit of provincial sale tax and medicines were purchased from the Health Council Funds that was inadmissible due to weak internal control and poor financial discipline.

The matter was reported to the PAO during October, 2018. Neither reply was received nor DAC meeting convened till finalization of this report.

Audit recommends recovery of government taxes besides fixing responsibility against the officers at fault.

[PDP No. 01]

15.4.3.9 Non-reconciliation of cash book with bank statement - Rs 2.104 million

According to Para 6.3.4.1 of Accounting policies and procedure Manual, a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting fraud and irregularities.

During scrutiny of record of CEO Health Authority Okara for the Financial Years 2017-18, it was observed that there was a difference of Rs 2.104 million. The balance as per bank statement was Rs 17.886 million and as per cash book was Rs 15.782 million.

Audit holds that non-reconciliation was due to weak internal control and poor financial discipline.

The matter was reported to the PAO during October, 2018. Neither reply was received nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP 04]

15.4.3.10 Irregular Payment of Pending Liabilities & Misclassification - Rs 2.030 million

According to PFR volume-1, Rule 17.17 (A) Every Disbursing Officer shall maintain a register of liabilities in P.F.R. Form No. 27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years. According to Rule 17.18 of PFR Vol-I, under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has

given opportunity of making provision and till the sanction of that budget has supplied means.

During scrutiny of record of CEO Health Authority Okara, it was observed that payment of Rs 2.030 million was made under DDO code-OY-9002, head of account-A03959-stipend & incentive. The payment was made without observing the following prescribed formalities

- Incentive was paid amounting to Rs 1.520 million to Mr.Iftikhar Medical Supdt DHQ Hospital Okara and he is also Chief Consultant Anesthetist . This amount relates to 4/2016 to 5/2017(Financial Year 2016-17) but payment of pending liabilities was made from the current budget grant of the financial year 2017-18. Neither the pending liabilities register was found maintained nor the paid vouchers were defaced as “Paid and cancelled”. Further this expenditure was misclassified because cost centre of Medical Supdt DHQ Hospital is OY-9017 but payment was made under cost centre OY-9002. This supplementary grant was released by Primary & Secondary Health Care Department vide letter no. SO (B&A) 1-17/2016 dated 3-3-2017 Rs. 54 million for the Financial Year 2015-16 (Rs 1.520 Million for each District) for hiring of qualified Anesthetist as per requirement of Pakistan Dental Council at poor of DHQ/THQ Hospital for payment of Rs.2500/- per case to concerned Anesthetist. It is very strange Rs 1.520 Million was made only one person instead of other DHQ south and THQs are available in District Okara. In addition to above no criteria/requirement of Pakistan Dental Council duly vet by concerned authority was shown to Audit.
- Another incentive amounting to Rs.510,000 (7 best performers among Health professionals at primary level from October 2016 to February 2017) was paid to staff they are working under various THQs, RHCs, BHUs but payment of pending liabilities was made from the current budget grant of the financial year 2017-18. Neither the pending liabilities register was found maintained nor the paid vouchers were defaced as “Paid and cancelled”. Further this expenditure was misclassified because cost centre of these THQs, RHCs, BHUs are different but payment was made under cost centre OY-9002 instead of relevant cost centre. A criterion for best formers among health professionals at primary level was not shown to audit.

- Prior approval of this supplementary grant from chairman/DC and CEO health was not shown to audit.

Audit was of the view that due to weak internal and administrative control pending liabilities paid, expenditure was misclassified and payment was made without fulfillment of prescribed /codal formalities amounting to Rs.2.030 million

| Docu ment No. | Date of posting | Hea d of A/C | Details | Cost centre charged | Cost centre to be charged | Amount (Rs) |
|------------------|--------------------|--------------------|------------------------|------------------------|--|------------------|
| 1900011 505 | 30-12-17 | A03 959 | Stipend & incentive | OY-9002 | OY-9017 | 1,520,000 |
| 1900124 371 | 15-11-17 | A03 959 | Stipend & incentive | OY-9002 | OY- 9008,9009,900 4,9005,9012,9 020,9010,9007 ,9025,9024 and 9011 | 510,000 |
| Total | | | | | | 2,030,000 |

The matter was reported to the DCO/ PAO in October 2018. Neither any reply was furnished by DDO nor DAC meeting was held till finalization of this report.

Audit recommends regularization of matter in a manner prescribed besides fixing responsibility against officers at fault under intimation to Audit.

[PDP No. 05]

15.4.3.11 Unauthorized award of budget out of account VI through Supplementary Grant - Rs 623.92 million

According to section 70(1) (2) of Budget Rules 2003 “In case a Grant is likely to be exceeded, the Head of Offices shall take immediate steps to prevent the excess expenditure by, ensuring strict control over the affected Grant and submitting as soon as the exigency arises, an application for Supplementary Grant shall be need to be prepared and got approved from the Council before the additional expenditure is incur.

During scrutiny of record of CEO District Health Authority Okara for the financial year 2017-18, it was observed that supplementary budget was allocated to various DDOs. Scrutiny of record revealed that the supplementary grants amounting to Rs 623.92 million were not got approved individually from the CEO and Chairman of District Health Authority and

supplementary budget was uploaded on SAP / R3 for utilization of DDOs by Finance Wing of the Authority.

Audit holds that award and utilization of supplementary grants without approval of Chairman and CEO was due to weak internal control and poor financial discipline.

This resulted in unauthorized award of budget as supplementary grant amounting Rs 623.92 million.

The matter was reported to the PAO in October 2018. Neither reply was furnished by DDO nor DAC meeting was held till finalization of this report.

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

[PDP No. 07]

15.4.3.12 Irregular Payments of arrear - Rs1.994 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 scrutiny of record of CEO District Health Authority Okara for the year 2017-18 it was observed that an amount of Rs.1.994 million was paid to various officers / officials without observing the following prescribed formalities.

- Approval of supplementary grant chairman/CEO was not shown to audit
- Copy of pay slip for the month of 6/2018 was not shown to audit
- Revised pay slip issued by DAO Okara after the approval for arrear payment
- Due drawn statement showing the arrear amount of pay & allowance in detail head of account
- Approval of Deputy Director (Finance) and CEO(Health) for due drawn statement
- Office copy of change of pay sent/received by CEO and District Accounts officer Okara respectively
- Off cycle payroll for payment of arrear showing the bank account was not shown to audit

- Muhammad Zaheer- ud-Din Baber Deputy Drugs Controller drew arrear of pay & allowances for gap period w.e.f 4-12-16 to 31-7-17 amounting to Rs. 989,004 under DDO code–OY9002 vide letter no.13720-25/CEO(DHA)/OK dated 26-10-17 which stated that “Mr. Zaheer ud Din Babar, Secretary DQCB(BS-18) District Okara is hereby adjusted at DHQ Hospital Okara city for drawal of salary only against the post of SMO (BS-18) which remained vacant during said period”. The DDO code of DHQ city is OY-9017 but amount was drawn under DDO code-OY9002 instead of DDO code-OY9017. It is very strange post adjusted against SMO post instead of relevant cadre. Further copy of LPC and relieving order was not shown to audit

Audit holds that payment of arrear of pay & allowances without approval of Chairman and CEO, charge to wrong DDO code and fulfillment of codal formalities was due to weak internal control and poor financial discipline.

This resulted in unauthorized payment of arrear bill of pay & allowances amounting Rs 1.994 million.

The matter was reported to the DCO/ PAO in October 2018. Neither reply was furnished by DDO nor DAC meeting was held till finalization of this report.

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

[PDP No. 08]

15.4.3.13 Unauthorized payments out of pension funds - Rs 3.850 million

According to Finance Department, Government of the Punjab, letter No. FD(DG)1-Instructions-Act-13/2016 dated 31-10-2017, District Health Authority was required to contribute 40% of total funds to be paid to district council employee on account of pension funds.

During scrutiny of record of CEO District Health Authority Okara for the financial year 2017-18, it was observed that the authority did not contribute towards pension fund of district council employees but made payment of Rs 3.850 million out of pension fund created from Account-VI without receiving 60% share pension from district councils. The authority was making payment to such employees without obtaining pension contribution from concerned offices.

Audit holds that payment of Rs 3.850 million without obtaining pension contribution from district councils etc. was due to weak internal control and poor financial discipline.

This resulted in unauthorized payments Rs 3.850 million

The matter was reported to the PAO in October 2018. Neither reply was furnished by DDO nor DAC meeting was held till finalization of this report.

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

[PDP No. 10]

15.4.3.14 Irregular transfer of funds to Building department-Rs 5.00 million

According to Rule 38 (2), (5) & (14) of Punjab District Authorities (Budget) Rules 2017 the executing agency shall execute development projects as per parameters fixed in the approved PC-I and in accordance to the rules or instructions relevant to the respective executing agency who shall follow PC-III format for monitoring development projects. In case of development project under execution, the executing agency shall send monthly progress reports in the prescribed forms BM-5 and BM-7 to CEO 10th of each succeeding. The PC-IV signed by the head of office and institutions shall be mandatory for all the projects and PC –V shall be prepared for mega projects. According to Finance Department's letter No. IT(FD)3-7-2000 dated 01.01.2001, on completion of the project, the DO Buildings will render a completion certificate and statement of accounts (i.e. complete vouched account) together with refund of residual balance of the amounts placed at his disposal, to the concerned DDO for his record

During scrutiny of record of CEO District Health Authority Okara for the financial year 2017-18, it was observed that an amount of Rs 5 million was transferred for provision of missing facilities at RHC Hujra Shah Muqueem, District Okara. The payment was held unauthorized and doubtful because there was no detail of tender issued by building department, TS estimates, vouchers, measurement books, completion certification / PC-IV of works. It was doubted that amount was allocated for provision of missing facilities was misappropriated in C&W department and amount was not properly expended and value for money was not obtained. No residual balance has been refunded to health authority

Audit was of the view that due to weak internal controls, doubtful expenditure Rs 5.00 million for provision of missing facilities at RHC Hujra Shah Muqueem, was made.

This resulted in irregular expenditure of Rs 5.00 million.

The matter was reported to the PAO in October 2018. Neither reply was furnished by DDO nor DAC meeting was held till finalization of this report.

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

[PDP No. 11]

15.4.3.15 Irregular payment of Project Allowance – Rs 1.130 million

According to Government of the Punjab, Finance Department letter No. FD.SR-1/-20/2006 dated 14th June 2017 clarified that the Project Allowance is applicable only to civil servants, already in service, who are appointed through a competitive process and same is not admissible to the employees who are recruited directly against the project post and permanent part of the project.

Management of CEO Health Okara paid project allowance to the employees of MNCH project but record relating to fulfillment of pre-requisites for the admissibility of project allowance i.e. appointed through competitive process and not recruited against the project post was not produced. Moreover, notification regarding rate of project allowance per month was also not provided. This resulted in irregular payment of project allowance worth Rs 1.130 million.

Audit was of the view that due to weak internal and administrative control project allowance was given without recording cogent reasons.

The matter was reported to the PAO in October 2018. Neither reply was furnished by DDO nor DAC meeting was held till finalization of this report.

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

[PDP No. 15]

15.4.4 Internal Control Weaknesses

15.4.4.1 Unauthorized appointment of overage employees - Rs 4.32 million

As per clause 3.7 of civil service rules (Punjab) a person whose age exceeds 25 years may not ordinarily be admitted into pensionable service under Government.

District Health Officer, Okara for the financial year 2017-18, drew Rs 4.32 million on account of pay & allowances of employees who were over and above the age limit prescribed by the Government of the Punjab.

Audit holds that payment of over age employees was due to weak internal control and poor financial management.

The matter was reported to PAO in October 2018. Neither reply was submitted nor was DAC meeting convened till finalization of this Report.

Audit recommends that expenditure may be regularized from the concerned authority besides fixing the responsibility of person at fault

[PDP No. 19]

15.4.4.2 Payment of liability – Rs 2.506 million

According to Rule 17.18 of PFR Vol-I, under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means.

MS DHQ South city Hospital Okara made payment of Rs 2.506 million for discharging of previous year liabilities without obtaining new sanction for the financial year 2017-18 from the higher authority. It was further observed payment was made from the budget allocation of financial year 2017-18 and without maintaining liability register.

Audit holds that payment of pending liability without obtaining of the sanction was due to poor financial management and weak internal controls.

This resulted in irregular payment of liabilities amounting to Rs 2.506 million.

The matter was reported to PAO in October 2018. Neither reply was submitted nor was DAC meeting convened till finalization of this Report.

Audit recommends that expenditure may be regularized from the concerned authority besides fixing the responsibility of person at fault.

[PDP No. 05]

15.4.4.3 Irregular expenditure on POL Rs 2.32 million

Rule 4 (3) 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.

District Health Officer, Okara for the financial year 2017-18, made payment of Rs 2.32 million on account of POL used in vehicles & generator but use of vehicle was not got approved from Finance Department being competent forum. Average Consumption Certificates of vehicles / generator for the audit period were not available. Further, bills drawn were closely serially numbered even when the purchase was after a fortnight or a month. It is also worthwhile to mention here that fitness certificate of vehicle was also not obtained from Motor Vehicle Examiner.

Audit holds that consumption of POL without approved sanctioned strength of vehicles and average consumption certificate was due to weak internal control and poor financial discipline.

This resulted in incurrence of irregular expenditure on POL amounting Rs 2.32 million.

The matter was reported to PAO in October 2018. Neither reply was submitted nor was DAC meeting convened till finalization of this Report.

Audit recommends that expenditure may be regularized from the concerned authority besides fixing the responsibility of person at fault.

[PDP No. 02]

15.4.4.4 Irregular payment on accounts of electricity charges - Rs 3.72 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. Moreover, as per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

District Health Officer, Okara for the financial year 2017-18, did not constitute a committee to check residences at BHUs whether electricity was not being used for residential purposes. Neither monitoring mechanism was devised to curb pilferage of electricity nor any monitoring report was on office record. Such state warranted electricity charges hike in an abnormal way.

This resulted in incurrence of abnormal expenditure amounting to Rs 3.72 million.

The matter was reported to PAO in October 2018. Neither reply was submitted nor was DAC meeting convened till finalization of this Report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against persons at fault under intimation to audit.

[PDP No. 01]

15.4.5 Performance

15.4.5.1 Non-verification of remaining balance of pass book - Rs 34.031 million

As per para 2.2 (b) of Treasury Rules (Budget and reconciliation) stated that monthly reconciliation statements duly signed by PAO/DDO/Operator of SDA along with photo copies of pass book by 7th of each month to the Treasury Officer for verification and authentication. Further vouched account against these payments prior to disbursement of new releases is conspicuous by absence contrary to provisions set forth in term of para 2.3(a) of Treasury Rules be submitted to the concerned AG/DAG/TO for post audit by 15th of each month. Further, a passbook should be kept for each Personal Deposit Account PLA / SDA. It should be the duty of the administrator of the fund to see that the passbook is sent to the treasury officer at least once a month and balanced according to provisions of Rule 12.19 of PFR Form 25 read with Rule 12.20 of PFR which provides that the Treasury Officer is responsible for seeing that the entries are correctly made and at the end of the each month the entries on each side of the pass books are totalled and the balance struck and agreed with the treasury account. The Treasury Officer should then sign the book

The management of CEO/DHA Okara during 2017-18 was not verified remaining balance of SDA amounting to Rs.34.031 million from the concern authority and same amount was not transferred into Account-VI. as details below:

| Sr. No. | Description | Funds received during 2016-17 | Expenditure incurred During 2016-17 | Remaining Balance up to 30-6-18 |
|---------|---------------------|-------------------------------|-------------------------------------|---------------------------------|
| 1. | Development SDA | 37,249,965 | 23,307,044 | 13,942,921 |
| 2. | Non-Development SDA | 52,492,351 | 32,403,679 | 20,088,672 |
| | Total | 89,742,316 | 55,710,723 | 34,031,593 |

Audit was of the view that non-transfer of amount of was due to poor financial discipline and weak internal controls.

The matter was reported to PAO in October 2018. Neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit regularization of the matter in a manner prescribed besides fixing responsibility against officers at fault

[PDP No. 14]

15.4.5.2 Expenditure without Post Audit – Rs 55.099 million

According to SDA guidelines issued by Finance Department Government of Punjab dated August 2017, Expenditure incurred out of the SDA funds must be post audited by District Accounts office of the concerned Districts.

DHQ Hospital South City, Okara for the financial year 2017-18, was incurred an expenditure of Rs 55.099 million out of SDA funds without post audit.

Audit holds that incurring of expenditure without post was due to poor financial management and weak internal controls.

This resulted in irregular expenditure of Rs 55.099 million.

The matter was reported to PAO in October 2018 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends expenditure may be got regularized from the concerned authority besides fixing the responsibility of person at fault

[PDP No. 01]

CHAPTER 16

DISTRICT HEALTH AUTHORITY, RAWALPINDI

16.1 Introduction of the Authority

District Health Authority, Rawalpindi was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Rawalpindi is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

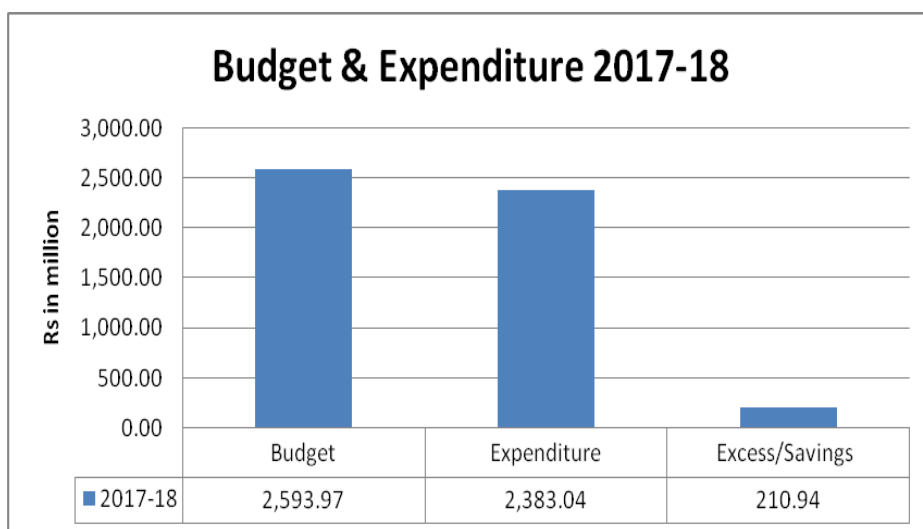
DHA Rawalpindi manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|--------------------------------------|-----------------------------------|
| CEO (District Health Authority) | 1 |
| District Health Officers | 5 |
| Deputy District Officers | 7 |
| Tehsil Head Quarter Hospitals | 7 |
| Rural Health Centre | 8 |
| Government Rural Dispensary | 2 |
| Basic Health Units | 99 |
| District Health Development Centre | 1 |
| Any other institute/ health facility | 7 |

16.2 Comments on Budget and Accounts

Total budget of District Health Authority Rawalpindi for the Financial Year 2017-18 was Rs 1,200.082 million, against which only Rs 1,123.065 million was spent. Overall savings of Rs 77.017 million during the Financial Years 2017-18 which was 6.42% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities

| Amount in million | | | | |
|-------------------|-----------|-------------|---------|-----------|
| Financial Year | Budget | Expenditure | Savings | % Savings |
| 2017-18 | 1,200.082 | 1,123.065 | 77.017 | 6.42 |



16.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following period was submitted to the Governor of the Punjab.

| S.No. | Audit Year | No. of Paras | Status of PAC Meeting |
|-------|------------|--------------|-----------------------|
| 1 | 2017-18 | 27 | Not Convened |

16.4 AUDIT PARAS

16.4.1 Non-production of Record

16.4.1.1 Non-production of record - Rs 1.649 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, "The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection".

MS THQ Hospital Kallar Sayyedana, District Rawalpindi did not produce auditable record of Rs 1.649 million pertaining to the Health Council Account for the period 2016-18 as detailed below:

| S.No. | Date | Particulars | Amount (Rs) |
|-------|----------|--------------------------------|------------------|
| 1 | 05-05-17 | Data Entry Operator pay Apr-17 | 190,943 |
| 2 | 01-06-17 | Paid to Haris& Co. | 95,500 |
| 3 | 01-06-17 | Paid to Haris& Co. | 76,400 |
| 4 | 01-06-17 | Paid to Haris& Co. | 95,500 |
| 5 | 01-06-17 | Data Entry Operator pay May-17 | 160,000 |
| 6 | 23-06-17 | Data Entry Operator pay Jun-17 | 178,482 |
| 7 | 03-05-18 | Daily Wages | 281,593 |
| 8 | 03-05-18 | Data Entry Operator pay | 21,000 |
| 9 | 06-06-18 | Daily Wages | 253,801 |
| 10 | 06-06-18 | DEO Pay | 21000 |
| 11 | 06-06-18 | NCBMS charges | 274,801 |
| | | | 1,649,020 |

Audit holds that due to defective financial discipline and weak internal controls, relevant record was not produced to Audit in violation of constitutional provisions.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that all records is available and will be shown to audit during the next meeting. DAC kept the para pending as the complete record was not shown to audit.

Audit recommends fixing of responsibility for non-production of record against the person(s) at fault.

[AIR Para No. 1]

16.4.2 Irregularity & Non-compliance

16.4.2.1 Misclassification of expenditure – Rs 69.095 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account, Furthermore according to Rule 12 of General Financial Rules; the expenditure may be incurred for the purpose for which the budget allocation is made. Further, as per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

Scrutiny of record of following offices of District Health Authority Rawalpindi for the period 01.07.2017 to 30.06.2018, revealed that the MS THQ Hospitals incurred the expenditure on procurement of different items, purchase of medicines repair of machinery, repair of transport, POL, TA bills etc out of the object head “AO-5270-Others” instead of re-appropriation of proper object heads as mentioned in the Chart of Accounts. Similarly, DO Health and MS THQ Hospital Gujar Khan had charged different allowances of pay under single head A-01270 resulting in misclassified expenditure of Rs 69.095 million as detailed below:

| S. No. | Formation | Head of Account | Rs in million |
|--------|----------------------------|-----------------|---------------|
| 1 | THQ Hospital Taxila | A05270 | 15.286 |
| 2 | THQ Hospital Kotli Sattian | A05270 | 8.368 |
| 3 | THQ Hospital Murree | A05270 | 1.514 |
| 4 | DO Health | A01270 | 33.143 |
| 5 | THQ Hospital Gujar Khan | A01270 | 5.282 |
| 6 | THQ Kallar Saidan | A01270 | 5.502 |
| | Total | | 69.095 |

Audit is of the view that due to weak financial controls expenditure was booked into wrong head of accounts.

The matter was reported to PAO concerned in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that HSRA, SSB and PCA allowances had been paid under A01270 due to non-availability of proper head and one line budget was allocated under

head A05270-others to Health Authority by Finance Department. The reply is not tenable. DAC kept the para pending till regularization.

Audit recommends regularization of the expenditure from the competent authority.

[AIR Para No. 10,9,3,22,2]

16.4.2.2 Non obtaining of vouched account-Rs 41.744 million

According to the provision at S.No-X of the Govt. of Punjab, Finance Department letter No. 17 (FD) 03-07-2000 dated: 01-01-2001, "DO Buildings is required to render a completion certificate, signed statement of accounts and refund of the residual balance to authorities concerned".

During audit of development expenditure of CEO (DHA) Rawalpindi for the period 2017-18, it was noticed that expenditure of Rs 41.744 million was incurred from development budget for construction of health institutions through Buildings Department, but vouched account were not obtained for ensuring the authenticity of expenditure incurred against the funds released for development scheme by the CEO(DHA) Rawalpindi.

Audit holds that due poor internal control and mismanagement, vouched account was not obtained for verification of payment made, resulted in unauthentic expenditure.

The matter was reported to PAO concerned in October, 2017. DAC meeting was convened on 07.11.2018 and the department replied that the vouched account for construction of health institution through Buildings Department is available and can be seen. DAC kept the para pending due to non-compliance in time.

Audit recommends fixing responsibility for non-obtaining of vouched accounts in time against the person (s) at fault.

[AIR Para No.5]

16.4.2.3 Irregular withholding budget of bulk purchase of medicines – Rs 34.064 million

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During audit of various institutions of CEO (DHA) Rawalpindi it was noticed that Secretary Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated to the MS THQ Hospitals that “Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase” and budget for 75% bulk purchase of medicine amounting to Rs 34,063,966 of following formations was withheld by Secretary Primary & Secondary Healthcare Department, Lahore.

Amount in Rs.

| Sr. No. | Office Name | AIR Para No. | Budget Allocated | Budget Withheld |
|---------|-------------------|--------------|-------------------|-------------------|
| 1 | THQ Kotli Sattian | 15 | 12,921,622 | 9,691,216 |
| 2 | THQ Taxila | 21 | 13,390,000 | 10,042,500 |
| 3 | THQ Murree | 07 | 19,107,000 | 14,330,250 |
| | Total | | 45,418,622 | 34,063,966 |

Audit is of the view that budget for 75% bulk purchase of medicine was irregularly withheld by Primary & Secondary Health Care Department Government of the Punjab.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that in 2017-18 bulk purchase of medicine’s budget was withheld by Primary & Secondary Health Care Department and DDO in this regard has no authority. DAC kept the para pending with direction to get the clarification from Primary & Secondary Health Care Department.

Audit recommends upon justification for irregular holding of budget besides fixing of responsibility against the person (s) at fault.

[AIR Para No. 15,21,7]

16.4.2.4 Irregular purchases by splitting the expenditure to avoid tender-Rs 24.618 million

According to Rule 9 read with Rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA’s from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

Scrutiny of record of various offices of District Health Authority Rawalpindi for the period 2017-18 revealed that DDOs incurred expenditure of Rs 24.618 million under different heads of accounts by splitting the indents in violation of above rules as detail given at **Annexure-AA**. Neither quotations were found on record nor procurements were advertised in print media. This resulted in irregular and un-economical expenditure as open competition was avoided.

Audit holds that splitting of indents to avoid quotations was due to defective financial discipline and weak internal controls. This resulted in irregular expenditure of Rs 24.618 million out of Government exchequer.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the PPRA rules 2014 are applicable on purchase value of an individual items/supply or service exceeding Rs.100,000, however, audit team has provided vendor-wise list of purchases during the last Financial Year which is not concurrent to applicable procurement law. The different nature of store and other consumable items and services are procured through these vendors considering the applicable procurement laws. DAC kept the para pending with remarks that CEO (DHA) probe the matter and disciplinary proceeding be initiated accordingly.

Audit recommends regularization besides fixing of responsibility against the officers / officials at fault.

[AIR Para No. 12,21,1,3,4,28,8,37,2,11]

16.4.2.5 Irregular purchase of medical equipment– Rs 18.200 million

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further according to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’S website in the manner and format specified by regulation by the PPRA’S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

During audit of CEO (DHA) Rawalpindi for the period 2017-18, it was observed that medical equipment valuing Rs 18.200 million had been purchased from the firms whose rate contract was awarded by the Secretary Primary and Secondary Health Care Department Government of the Punjab, Lahore.

Audit noted the following irregularities which made expenditure irregular.

1. According to above mentioned rules of PPRA 2014, all the stages of procurement process including annual planning for procurement to tendering should be done by procuring agency. But neither any advertisement for procurements by procuring agency was made nor any record regarding Tender proceedings were available.
2. Procurement as per rate contract of Health Department Govt., of the Punjab was unauthorized, unlawful and in violation of PPRA Rules 2014 where in rate contract did fall under any specified methods of procurement.

Audit holds that due to weak managerial controls and negligence, relevant procedure was not followed which resulted in irregular purchase of equipment.

The matter was reported to PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the Government of the Punjab Primary & Secondary Healthcare Department has finalized the rates of Bio Medical Equipment for Frame Work Contract for District Health Authorities vide Letter dated 2nd October, 2017. According to the PPRA rules 15 (a) “procuring agency may procure goods, services or works through frame work contract in order to ensure uniformity in the procurement”. The codal/ legal/ procedural formalities adopted by the Procurement Cell of Government of the Punjab, P&SHC Department Lahore and furthermore all the procurement made by the District Health Authority Rawalpindi after getting the approval from Govt. Of the Punjab vide Letter No. PQS(E)PSHD/6-1/17, dated 13.09.2017 with reference to the DCO Rawalpindi letter No. 288/PS, dated 31.08.2017. It is therefore requested that no need for regulation of para as the permission have already been granted by the Government of Punjab Primary & Secondary Healthcare Department Lahore. DAC kept the para pending for regularization.

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

[AIR Para No.8]

16.4.2.6 Irregular purchase of medicines – Rs 13.576 million

According to rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further according to rule 9 read with rule 12(1) of PPRA 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA’s from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

During scrutiny of record of following health institutions of District Health Authority, Rawalpindi, it was observed that the medicines

(Bulk Purchase) amounting to Rs 13.576 million had been purchased from the firms whom rate contract was awarded by the Primary & Secondary Health Department Govt. of Punjab during the period 7/2016 to 6/2017.

| Name of office | AIR Para No | Head | Amount (Rs) |
|----------------------------|-------------|----------------------------|-------------------|
| THQ Hospital Taxila | 1 | Bulk Purchase of Medicines | 8,987,087 |
| THQ Hospital Kallar Saidan | 3 | Bulk Purchase of Medicines | 4,588,722 |
| | | Total | 13,575,809 |

Audit noted the following irregularities which made expenditure irregular.

1. Neither any advertisement for procurements by Procuring agency was made nor any record regarding Tender proceedings were available.
2. Procurement as per rate contract of Health Department Govt., of the Punjab was unauthorized, unlawful and in violation of PPRA Rules 2014 where in rate contract did fall under any specified methods of procurement.
3. The rate contract had not been properly executed as no any demands were furnished by the authorities.
4. No any list of required medicines were demanded by the health department Government of Punjab well in time.
5. Medicines received were not according to the requirement.
6. Verification report of items received by the inspection committee was not available.

Audit is of the view that due to weak managerial controls and negligence, relevant procedure was not followed by procuring agency which resulted in irregular purchase of medicines.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the procuring agency in this regard is Primary & Secondary Health Care Department, which procure the medicines based upon the need of all THQs and DHQs. The DDOs at THQs level were neither involved nor responsible for procurement of medicines. DAC kept the para pending with remarks to get the reply from Primary & Secondary Health Care Department.

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

[AIR Para No. 1,3]

16.4.2.7 Irregular appointment of staff from health council funds - Rs 9.142 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;

- The posts shall be advertised properly in leading newspapers.
- 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 scrutiny of record of following health institutions of District Health Authority, Rawalpindi, it was observed that miscellaneous helping staff and computer operators were appointed on daily wages basis on the directions of Primary & Secondary Health Care Department Lahore, and paid a sum of Rs 9,142,011 from Health Council Account during 2017-18 as detail below:

| S.No. | Name Of Office | Amount in Rs |
|--------------|----------------------------|---------------------|
| 1 | THQ Hospital Gujar Khan | 2,024,815 |
| 2 | THQ Hospital Kotli Sattian | 2,024,196 |
| 3 | THQ Hospital Taxila | 3,558,000 |
| 4 | THQ Hospital Murree | 1,535,000 |
| | Total | 9,142,011 |

Audit noticed that the procedure of advertising the posts in newspapers for making appointments through open competition after conducting test/interview had totally been ignored.

Audit is of the view that due to weak managerial controls and negligence, relevant procedure was not followed which resulted in irregular appointments.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the process of selection of data entry operators was transparent as the advertising requirements were met by placing banner outside the hospitals.

The interviews were conducted by Assistant Commissioner (Chairperson) and Medical Superintendent in the presence of committee of Health Council. The reply is not tenable as the codal formalities were not followed. DAC kept the para pending with direction that CEO (DHA) Rawalpindi probe the issue.

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

[AIR Para No. 20,23,30,16]

16.4.2.8 Irregular expenditure on local purchase of medicines – Rs 7.008 million

According to Government of the Punjab Health Department letter No.SO (P-I)H/3-64/2008 dated 12.09.2013, Local purchase contract shall be entered through open Competitive Bidding.

Scrutiny of record of the following health institutions of District Health Authority, Rawalpindi revealed that an amount of Rs 7,007,847 was incurred on local purchase of medicines during the financial year 2017-18 as per following detail:-

| S.No. | Name of Office | Amount in Rs |
|--------------|----------------------------|---------------------|
| 1 | RHC Lethrar | 253,175 |
| 2 | THQ Hospital Kotli Sattian | 692,303 |
| 3 | THQ Hospital Taxila | 2,906,310 |
| 4 | DO (Health Authority) | 2,850,264 |
| 5 | THQ Hospital Murree | 305,795 |
| | Total | 7,007,847 |

Audit noticed that medical stores for supply of LP medicines were selected without open competition, without obtaining any discount on the rates and without execution of any agreement. Further cash payments were made for which no acknowledgement was available.

Audit is of the view that due to non-compliance of rules the expenditure was incurred without fulfilling legal formalities resulting in overpayment in form of discount not availed.

The matter was reported to PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the local purchase of medicines were made in whole financial year in twelve month, payment were made through cross cheques and no payment were made in

cash copy of cross cheque and acknowledgment are available for reference. DAC kept the para pending till regularization from competent authority as the rate contract was not executed at discounted rate.

Audit recommends regularization of the expenditure from competent authority.

[AIR Para No. 4,5,7,4,2]

16.4.2.9 Irregular expenditures on civil work of repair and maintenance – Rs 6.154 million

According to rule 16.1 (a) of PFR volume-I, “the execution of works, is mainly carried out by the Public Works Department, and is regulated by the rules in the Financial Handbook No. 3 (Departmental Financial Rules relating to Public Works), Public Works Department Code (Second Edition) and Accountant Code, Volume III. Further, according to Health Council guidelines “estimated of all types of civil work shall be prepared by the works/building departments”.

During audit of THQ Hospital Kolti Sattian it was noticed that civil work for repair and maintenance of THQ Hospital was carried out by M/S TMS Enterprises, Kotli sattian for Rs 6.154 million and payment made as per detailed below:-

| Cheq No. | Date | Bill | Dated | Detail of work | Amount (Rs) | |
|-----------------|-------------|-------------|--------------|---|--------------------|------------------|
| 13622541 | 11.10.17 | 531 | 26.12.2017 | Payment for Repair and maintenance work in THQ Hospital | 1,047,120 | |
| 13622546 | 31-10-17 | NIL | 25-9-2017 | | 1,570,680 | |
| 66658126 | 04.12.17 | 614 | 02.12.17 | | 1,099,477 | |
| 66658163 | 01/03/18 | 232 | 1/3/2018 | | 20,775 | |
| 2826 | | NIL | 5/1/2018 | | 1,256,544 | |
| 2828 | 16-3-2018 | 560 | 10/3/2018 | | 418,848 | |
| 2845 | 15.05.2017 | 520 | 27.04.2018 | | 597,128 | |
| 2850 | 06.06.2017 | 561 | 02.06.2018 | | 143,740 | |
| | | | | | Total | 6,154,312 |

Audit noticed the following shortcomings which made the expenditure irregular:

1. Advertisement for civil work was not floated on PPRA website.
2. Ad was circulated in only one local news papers just for three lines shown for “Items Required” instead of civil work to escape from the other contractors.
3. Work to be done was not specified anywhere in the Ad.

4. Other contractors participated in the tendering procedure was not on record.
5. Technical and financial bids of the contractors were not evaluated.
6. Comparative statement of bids of the contract was not prepared.
7. Rough cost estimate of the work was not prepared as per specifications and MRS rates of works/building department.
8. Cost of old/dismantled material was not adjusted from the cast.
9. Work done was shown neither on the bills submitted by contractor nor on the payment voucher.
10. Measurement book was not maintained.
11. 10% security was not deducted from the bills of contractors.
12. Quantity and quality of work done was not verified by the any engineer.

Audit holds that due to defective financial discipline and weak financial controls, government instructions were not followed before incurring expenditure.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that building department's office is not available in kotli sattian. Hospital requested Rwp office for estimate of this work but no response from their side and hospital started this work without such estimate due to urgency of work and this work was properly advertised in local newspaper. DAC kept the para pending till compliance.

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

[AIR Para No. 26]

16.4.2.10 Irregular expenditure amounting - Rs 4.341 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated the District Officer (Health Authority) that "Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase and the fund for

local purchase 15% and natural calamities 10 % will be allocated by the concerned District Health Authorities out of its own resources.”

During audit of THQ Hospital Murree for the year 2017-18 it was noticed that a sum of Rs4.341 million was incurred for local purchase of medicine 15% and 10% natural calamities from the allocation of SDA instead of claiming the budget from CEO (DHA) Rawalpindi. This was the clear violation of above mentioned instruction and the payment made is irregular and un-authorized.

Audit is of the view due to weak internal and financial controls hospital authorities incurred the expenditure from unauthorized budget resulting in irregular expenditure of Rs4.341 million.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department did not furnished any reply. DAC kept the para pending till regularization.

Audit recommends regularization of the expenditure from competent authority under intimation to Audit.

[AIR Para No. 9]

16.4.2.11 Loss to government in defective procurement –Rs 4.662 million

According to the Section 4 of the Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

Scrutiny of Health Council record of various offices of District Health Authority Rawalpindi revealed that that funds amounting to Rs 4.662 million were lavishly utilized on account of non-salary expenditures through selected firms during 2017-18 as per following detail:

| S.No. | Formation | Amount Utilized in million | PDP No. |
|--------------|---------------------|-----------------------------------|----------------|
| 1 | THQ Hospital Kahuta | 3.039 | 180 |
| 2 | THQ Hospital Taxila | 1.623 | 128 |
| | Total | 4.662 | |

Audit noticed the following irregularities:-

1. Neither any approval from Health Council was obtained nor any meeting was held
2. Neither any demand was raised nor any supply order was found on record
3. Supplies were made without having supply orders on record
4. No voucher was found maintained against the payments in THQ Hospital Kahuta case
5. PPRA Rules were not followed in procurement
6. Amounts were drawn without pre audit
7. Cash Book and Bank Statements were not reconciled

Audit holds that due to defective financial discipline and weak internal controls, funds were exhausted without observing codal formalities.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that record is available and will be shown in next audit. DAC kept the para pending.

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

[AIR Para No. 1,36]

16.4.2.12 Illegal up- gradation of post and overpayment of pay and allowances

According to letter No.05-48/AHP dated 08-01-2018, Directorate General Health Services Punjab, Lahore, All the orders/ Notifications are hereby withdrawn with immediate effect issued by the EDO(Health), regarding up-gradation of allied professionals(Paramedics) working in the Punjab from BS-16 and above as they were against the Government of the Punjab, Primary & secondary Healthcare Department letter No.SO(G-II) 1-444/2016, dated 08-11-2016. Further according to this letter, the appointing authority/ Competent Authority as per provisions of services Rules, 2012 is the Administrative secretary of the department and not the Executive District Officer (Health) who had granted / promoted the medical technicians in the BS-17 or in BS-18, without observing the

provision of Service Rules without notified seniority lists and without recommendations of the Departmental Promotion Committee.

During audit of the accounts of CEO(DHA) Rawalpindi for the FY 2017-18, it was noticed that following post of para-medics had been upgraded in violation of rules ignoring the pay scale shown in budget book. Promotion was required to be allowed one time as per government policy but these officials were promoted against the promotion policy. The officials were promoted and their posts were upgraded illegally as detailed below:

| S.No | Name of Post | Name of Officials | BS No (As Budgeted Post) | Violation |
|------|--------------|---|---------------------------|----------------|
| 1 | DSV | Ch. Muhammad Hussain | 14 | Bs-16 to 17 |
| 2 | CSV | Azadar Hussain (late) | 14 | BS-14 to Bs-16 |
| 3 | TSI | Rana Ghulam Murtaza, Muhammad Shahid , | 12 | BS-14 to BS-16 |
| 4 | ASV | Habib Ur Rehman, Khalid Masood, Ghulam Mustafa, | 12 | BS-14 to BS-16 |

Audit is of the view that due to weak financial discipline the officials were illegally promoted / upgraded without concurrence of Finance Department.

The matter was reported to PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that matter is under process. DAC kept the para pending till finalization of inquiry and recovery thereof.

Audit desires that inquiry be initiated to probe illegal award of up gradation and recovery of overpayment of pay and allowances besides fixing of responsibility against the person(s) at fault.

[AIR Para No.21]

16.4.3 Performance

16.4.3.1 Irregular expenditure on purchase of tablet – Rs 5.534 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 in the manner and format specified by regulation by the PPRA from time to time.

Scrutiny of record of the following institutions under CEO (DHA) Rawalpindi revealed that a sum of Rs 5.515 million was incurred on purchase of Tablets during 2017-18.

| S.No. | Name of Office | Amount in Rs |
|-------|-----------------------|------------------|
| 1 | THQ Gujar Khan | 393,600 |
| 2 | THQ Kotli Sattian | 735,900 |
| 3 | THQ Taxila | 393,600 |
| 4 | DO (Medical Services) | 2,718,448 |
| 5 | THQ Kallar Saidan | 195,600 |
| 6 | THQ Murree | 393600 |
| 7 | THQ Kahuta | 702,784 |
| | Total | 5,533,532 |

Audit has noticed the following irregularities

1. Tendering process was not carried out as per PPRA 2014.
2. Purchases were split up to avoid tender
3. Approval was not obtained from members of Health Council
4. No written demand was available
5. Specifications of the items purchased were not mentioned in most of the cases.
6. Prices of the tablet were at higher side as compare to market price of the same tablet.

Audit holds that due to weak managerial controls and defective financial discipline tablets were procured without tender and at higher rates than available in the market.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that all these tablets were purchased by CEO office and delivered to the hospitals, after wards they send invoices for payment. DAC kept the para pending with direction that CEO (DHA) Rawalpindi probe the matter of non-

compliance of PPRA Rules and authenticity of deduction and deposit of applicable taxes.

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

[AIR Para No.14,27,34,3,21,18,2]

16.4.3.2 Non installation of machinery and non obtaining of warranty certificate Rs 4.925 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

Scrutiny of record of CEO (DHA) Rawalpindi revealed that an amount of Rs 14.498 million was incurred on account of purchase of machinery during 2017-18 as detailed below:-

| Name of Firms | Type of machinery/ equipment | CHQ NO/date | Amount in Rs |
|-----------------------------|---|--------------------|---------------------|
| M/S MEDEQUIPS(SMC) Pvt.Ltd. | Mobile /x-Ray 30kw | 3174766/29-11-17 | 4,050,000 |
| -do- | Echo cardio graphy aplio 300 platinum(Toshiba) japan | 3174767/29-11-17 | 875,000 |
| Total | | | 4,925,000 |

Audit noticed that neither warranty certificate was obtained nor machineriers were installed till August, 2018. Further it was observed that the machineriers were purchased for new portion/building of THQ Murree which is under construction due to which the installation could not be completed.

Audit holds that due to financial mismanagement revenue expenditure was incurred well in advance of capital expenditure resulting in wastage of government resources.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the items purchased were for THQ Hospital Murree, but the same was not installed due to non-completion of building of THQ hospital Murree. As and when the building will be taken over from building department the said firm will be directed to install the said equipment and when these equipment will be operated the warranty starts from the dates of operational. DAC kept the para pending and decided that CEO DHA

Rawalpindi will probe that how the revenue expenditure was incurred before capital expenditure.

Audit recommends that matter be probed at DHA level and responsibility be fixed against the person (s) at fault.

[AIR Para No.12]

16.4.3.3 Non-utilization of funds – Rs 4.432 million

According to rule 4(1) of Punjab District Authorities (Budget) Rules 2017 the chief executive officer shall act as Principal Accounting Officer of the authority and shall ensure the utilization of funds in the public interest and on specified objects

Scrutiny of records revealed that Health council of BHU,s under District Health Officer Rawalpindi did not utilize funds of Rs 4.432 million during 2017-18. The funds were provided by Government of Punjab Primary and Secondary Health Care Department in Health Council Account to fulfill their basic needs and to improve the health facilities in BHU,s. However concerned office failed to utilized the whole funds which show their poor performance as detailed below:-

| Name of BHU | Bal in Rs | Name of BHU | Bal in Rs |
|--------------------|------------------|---------------------|------------------|
| Jabbar Darvesh | 25,250 | BHU Jungle | 338,136 |
| BHU Sanghori | 170,583 | BHU Harniawala | 169,461 |
| BHU Dhoong | 95,464 | BHU maingal Murree | 128,000 |
| BHU Kotha Kalan | 400,000 | BHU Trait | 184,282 |
| BHU mankiala | 37,799 | BHU Bijniel | 121,274 |
| BHU Usman Khattar | 162,749 | BHU danuian | 202,499 |
| BHU Jatli | 135,516 | BHU Kamkot haider | 198,080 |
| BHU Takht pari | 53,182 | BHU samot | 123,433 |
| BHU Thathi | 142,073 | BHU Ghoragali | 77,798 |
| BHU Dhudian pial | 92,019 | BHU Beor | 122,343 |
| BHU Buchial | 32,172 | BHU Hanaiser | 381,876 |
| BHU Pind Noshehri | 67,585 | BHU Charehan | 320,330 |
| BHU Budho | 47,324 | BHU Harniawala | 169,461 |
| BHU maingal Murree | 128,000 | BHU Trait | 184,282 |
| BHU Bijniel | 121,274 | Sub Total II | 1,710,990 |
| Sub Total I | 1,710,990 | Grand Total | 4,432,245 |

Audit is of the view that due to internal control failures and financial mismanagement, funds were not utilized.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department did not furnish any reply. DAC kept the para pending.

Audit stresses upon proper utilization of allocated funds for betterment of health facilities besides fixing of responsibility against the person (s) at fault.

[AIR Para No. 7]

16.4.4 Weak Internal Controls

16.4.4.1 Un-authorized expenditure in excess of budget allocation - Rs 86.119 million

According to rule 60 (1) of Punjab District Authorities Budget Rules, 2017, in case expenditure is likely to exceed from the approved grant, the head of office or institution and the drawing and disbursing officer shall take immediate steps to prevent the excess expenditure by (a) exercising strict control over the affected grant (b) transferring funds through re-appropriation; and (c) submitting, as soon as the exigency arises, a request for supplementary grant. (2) If funds cannot be provided through re-appropriation, a proposal for supplementary grant shall be prepared and got approved from District Authority.

During audit of following Hospitals under CEO (DHA) Rawalpindi, it was noticed that expenditure of Rs 190,834,483 was incurred against the budget allocation of Rs 104,715,000 in Pay & allowances during 2017-18 resulted in un-authorized expenditure of Rs 86,119,483 in excess of budget allocation as detailed below:-

| Office | Head | Allocation (Rs) | Expenditure (Rs) | Excess (Rs) |
|-------------------------|------------------|--------------------|--------------------|-------------------|
| THQ Hospital Gujar Khan | Pay & Allowances | 56,038,000 | 103,345,573 | 47,307,573 |
| THQ Hospital Taxila | -do- | 48,677,000 | 87,488,910 | 38,811,910 |
| | Total | 104,715,000 | 190,834,483 | 86,119,483 |

Audit is of the view that due to weak financial discipline, expenditure was incurred in excess of budget allocation.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the exact budget demand could not be precisely calculated, as some vacancies were created during the year when budget for that financial year was already proposed and released. In that case the salary of those staff in excess of provision is inevitable which according to P.F.R Volume 1 Rule No 17.17 cannot be stopped. as per the rule, further notwithstanding the provisions of rule 17.2 to 17.6 and 17.13 to 17.15 the want of provision in the estimates does not operate to prevent payment of any sum really due

by Government. DAC kept the para pending for regularization of the expenditure from competent authority.

Audit recommends for regularization besides fixing responsibility against person(s) at fault .

[AIR Para No.15,2]

16.4.4.2 Un-authorized payment of incentive allowance – Rs 10.298 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

Scrutiny of record revealed that following specialist doctors working under different institutions of CEO (DHA) Rawalpindi were drawing full amount of incentive allowance without visiting the hospital in the evening. There was no proof of evening visits in biometric attendance system which resulted in overpayment of Rs 10.298 million on account of non deduction of 40% of the incentive allowance from the allowances paid to the specialist during the 2017-18 as detailed below:-

| Sr No | Name | Designation | Office | Incentive Allowance | 40% Deduction |
|-------|----------------------|-------------------------------|----------------------------|---------------------|-------------------|
| 1 | Zamir Butt | Surgeon | THQ Hospital Gujjar Khan | 600,000 | 240,000 |
| 2 | Dr.Sadaqat Aftab | Gynachologist | | 600,000 | 240,000 |
| 3 | M.Amir | Pediatric/Child Specialist | | 600,000 | 240,000 |
| 4 | Dr.Jaffar Feroz | Eye Specialist | | 600,000 | 240,000 |
| 5 | Samina Shafqat | Gynecologist | THQ Hospital Kotli Sattian | 1,080,000 | 432,000 |
| 6 | Hafeez ur Rehman | Consultant | | 1,080,000 | 432,000 |
| 7 | Mr Ali Sajid Qureshi | Ophthalmologist | THQ Hospital Taxila | 1,625,000 | 650,000 |
| 8 | Zahoor Ali Khan | Paeds | | 1,625,000 | 650,000 |
| 9 | Kashif Azad | Anesthesia | | 1,625,000 | 650,000 |
| 10 | Saima Majeed | Gynecologist | | 1,625,000 | 650,000 |
| 11 | Saima Gul | Radiologist | | 1,625,000 | 650,000 |
| 12 | Uzma Zeb | Gynecologist | | 1,625,000 | 650,000 |
| 13 | Nadia Saad | Pathologist | | 1,625,000 | 650,000 |
| 14 | Baqbool bibi | Gynecologist | | 1,625,000 | 650,000 |
| 15 | Sher Ali | Consultant Orthopedic Surgeon | | 1,625,000 | 650,000 |
| 16 | Dr Waheed | Pediatrician | | THQ Hospital Murree | 1,080,000 | 432,000 |
| 17 | Dr Javed Khan niazi | Anesthesia | 1,080,000 | | 432,000 |
| 18 | Dr Saba Mrhmood | Gynecologist | 1,080,000 | | 432,000 |
| 19 | Dr Nasira | Gynecologist | 1,080,000 | | 432,000 |
| 20 | Fozia Malik | Women Medical Officer | THQ Hospital Kahuta | 770,000 | 308,000 |
| 21 | Zaigum Zafar | Senior Medical Officer | | 630,000 | 252,000 |
| 22 | Bilal Ahmad | Pediatrician | | 210,000 | 84,000 |
| 23 | Nimrah Siddique | Gynecologist | | 630,000 | 252,000 |
| | | | Total | 25,745,000 | 10,298,000 |

Audit is of the view that due to weak internal control, 40% incentive allowance was not deducted. This resulted in violation of government rules and loss to the government

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that according to notification (NO.S.O(H &D) of primary & Secondary healthcare department in case of one consultant/specialist, he will perform his duty in morning shift (however he shall be available on call to meet any emergency). Hospital have one consultant each for two departments and both do their duty in morning shift and also on call for emergencies as they both live in hospital residences. The DAC kept the para pending as the attendance was not marked bio metrically.

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

[AIR Para No.18,12,14,6& Certification Audit]

16.4.4.3 Provision of medicines less than the demand – Rs 4.714 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated the MS THQ Hospital Taxila that “Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase”.

During audit of THQ Hospital Taxila it was noticed that an amount of Rs 10.043 million was withheld by Primary & Secondary Healthcare Department, Lahore on account of budget for 75% bulk purchase of medicine vide above referred letter. Quantity of few medicines valuing Rs 4.714 million was provided less than the items actually demanded by the THQ Hospital Taxila. This resulted in less provision of quantity of medicines as detailed at **Annexure-AB**.

Audit is of the view that due to negligence and financial mismanagement of Primary and Secondary Health care department, less quantity medicines were provided than demand.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the competent authority in this regard is primary and secondary health care department which purchases and supply the medicine to the respective

centers, against the fund of 75% bulk medicines. The DDO at THQ has no authority to effect this decision. DAC kept the para pending and refer the para to Secretary Health Care Punjab for clarification.

Audit recommends that clarification be obtained besides fixing of responsibility against the person (s) at fault.

[AIR Para No. 23]

16.4.4.4 Extra supply of medicine than quantity demand/required– Rs 3.731 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had intimated the MS THQ Hospital Taxila that “Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase”.

During audit of THQ Hospital Taxila it was noticed that Primary & Secondary Healthcare Department, Lahore had supplied following medicines valuing Rs 3.731 million to THQ Hospital Taxila excess than the quantity actually demanded or without demand, as detailed at **Annexure-AC**.

Audit is of the view that due to negligence and financial mismanagement of Primary and Secondary Health care department, medicines were provided without demand.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the competent authority in this regard is primary and secondary health care department which purchases and supply the medicine to the respective centers, against the fund of 75% bulk medicines. The DDO at THQ level has no authority to effect this decision. DAC kept the para pending and refer the para to Secretary Health Care Punjab for clarification.

Audit recommends that clarification be obtained besides fixing of responsibility against the person (s) at fault.

[AIR Para No. 24]

16.4.4.5 Overpayment of non admissible allowances– Rs 3.277 million

As per terms and conditions of the contract appointment, SSB in lieu of pension @ 30% of the minimum of the respective scale admissible to contract employees only. As per Sr. 04 of terms and condition of appointment, the pay of newly appointed staff formally on contract service, would be fixed on the initial of the pay Grade / Scale and the difference of pay would be paid as their personal allowance.

During audit of following institutions of CEO (DHA) Rawalpindi, it was noticed that contract appointed staff (as detailed in **Annexure-AD**) was given regular appointment by the authority under the regularization policy of services on 02.03.2017 w.e.f 01.03.2013. Their pay was required to be fixed on initial of the respective pay scale with the benefit of Personal allowance to remove anomaly created in difference of their basic pay. Department did not re-fix their pay and allowed them to draw excess payment of pay and allowances, resulted in overpayment of Rs 3,277,095 as detailed below:

| Sr. No. | Name of Office | Amount in Rs |
|----------------|-----------------------|---------------------|
| 1 | THQ Hospital Taxila | 1,602,315 |
| 2 | THQ Hospital Kahuta | 1,674,780 |
| | Total | 3,277,095 |

Audit is of the view that due to financial mismanagement, pay of regularized staff had not been re-fixed.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that recoveries will be provided in the next audit meeting. DAC kept the para pending till recovery of the excess amount.

Audit recommends immediate recovery of overpaid amount besides fixation of pay.

[AIR Para#18,7]

16.4.4.6 Less provisions of medicines by primary & secondary health care department – Rs 3.012 million

Primary & Secondary Health Care Department Government of the Punjab vide its letter No.SO(EP&C)3-5/2016 dated 26th October 2017 had

intimated the MS THQ Hospital Taxila that “Competent Authority decided that medicines against the funds of 75% bulk purchase of medicine will be provided through Central Purchase”

During audit of THQ Hospital Taxila it was noticed that an amount of Rs 10.043 million was withheld by Primary & Secondary Healthcare Department, Lahore on account of budget for 75% bulk purchase of medicine vide above referred letter. Against the said budget, medicines valuing Rs 7.031 million was provided to THQ hospital during the financial year 2017-18. This resulted in less provision of medicines for Rs 3.012 million than budget withheld. Detail of medicines provided is given below:-

| Rs in million | | | |
|------------------|-------------------------------------|--------------------------|-----------------------|
| Formation | Amount Withheld for Medicine | Medicine Provided | Less Provision |
| THQ Taxila | 10.043 | 7.031 | 3.012 |

Audit is of the view that due to negligence and financial mismanagement of Primary and Secondary Health care department, less quantity medicines were provided than the budget withheld.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the competent authority in this regard is primary and secondary health care department which purchases and supply the medicine to the respective centers, against the fund of 75% bulk medicines. The DDO at THQ has no authority to effect this decision. DAC kept the para pending and refer the para to Secretary Health Care Punjab for clarification.

Audit recommends that clarification be obtained besides fixing of responsibility against the person (s) at fault.

[AIR Para No. 22]

16.4.4.7 Fraudulent payment on account of procurement of medical equipment–Rs 2.796 million

As per Section 13(52) of Sales Tax act 1990, Goods supplied to Hospitals run by the Federal Government or a Provincial Governments of fifty beds are exempted from Sales Tax. As per section 4 of framework contract awarded by Primary & Secondary Healthcare Department vide

No.PSHD(TCO-III)1-27/2017-18 &(19) dated 02.10.2017, all DDP prices are inclusive of all type of duties, taxes and transportation charges.

During the Certification Audit of accounts of District Health Authority Rawalpindi for the year 2017-18, It was noticed that for the procurement of Medical Equipment for 200 bedded Wah General Hospital (GST exempted) payment inclusive of GST was made. Further it was noticed that nil GST was shown in GST invoices. This resulted in fraudulent payment of Rs 2.796 million to vendors as detailed at **Annexure-AE**.

The matter was reported to the PAO in October, 2018. It was replied that GST exemption was claimed by the vendors. Reply was not justified because GST inclusive full rate was paid to vendors against the null invoices. DAC meeting in its convened on 23.10.2018 directed to recover the amount from vendors. No compliance was reported till finalization of this Report.

Audit recommends for regularization besides fixing responsibility against person(s) at fault .

(Certification Audit)

16.4.4.8 Doubtful consumption of lab items/kits – Rs 1.316 million

According to rule 15.1 of PFR Volume-1, “The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors”.

During audit of THQ Hospital Kotli Sattian it was noticed that Lab items / Lab Kits of Rs 1,315,740 were purchased during Financial Year 2017-18 from SDA and Health council Account. On scrutiny of expense registers of Lab, it was noticed that the lab kits / lab items were neither entered in expense register nor consumption of lab kits/lab items were

recorded by concerned staff. In the absence of expenses record, consumption Kits held doubtful and chances of mis-appropriation cannot be avoided.

Audit is of the view that due to poor administrative and managerial controls, expense registers were not maintained.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that consumption record is maintained and corroborates with lab fees submitted monthly in the district accounts office but it does not maintain proper expense registers. Now this department is maintaining proper expense registers in proper formats and a committee is formed for proper check and balance and will be vigilant in this regard in future. DAC kept the para pending with direction to get the consumption record verified during next audit.

Audit recommends for compliance of directions of DAC besides fixing responsibility against the person (s) at fault.

[AIR Para No. 19]

16.4.4.9 Irregular payment of salary to resigned doctors – Rs 1.192 million

According to rule 2.33 of PFR Volume-I, “Every Government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on.

During audit of THQ Hospital Kotli Sattian it was noticed that, following doctors had resigned from the service on 15.01.2018 but their pay could not be stopped till month of April 2018 as detailed below:

| Sr No | Name of Doctor | Date of Resignation | Payment made till | Per month Salary (Rs) | Total Amount (Rs) |
|--------------|----------------------------|----------------------------|--------------------------|------------------------------|--------------------------|
| 01 | Dr Muhammad Usman MO | 15.01.2018 | April 2018 | 90,702 | 317,457 |
| 02 | Dr Muhammad Talha MO | 15.01.2018 | April 2018 | 83,266 | 291,431 |
| 03 | Dr Muhammad Usman Ifitkfar | 15.01.2018 | April 2018 | 83,266 | 291,431 |
| 04 | Dr Hassam Khurshid | 15.01.2018 | April 2018 | 83,269 | 291,441 |
| | | | | | 1,191,761 |

Audit is of the view that due to poor administrative and managerial controls, pay could not be stopped and overpayment was made.

The matter was reported to PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that resignation along with pay stoppage was submitted to CEO office timely and this was not ignorance at hospital's part. However, now letters have been issued to all concerned for recoveries. DAC kept the para pending till full recovery.

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

[AIR Para No. 20]

16.4.4.10 Un-authorized expenditures without proper composition of health council -Rs 1.133 million

As per notification issued by Government of the Punjab Primary and Secondary healthcare department vide letter No. PSO/Secy. P&SH/05/2016, "in absence of both MO and SHNS, DDOH concerned along with nominee of EDO health (MO/SHNS of nearest BHU) may be designated as signatory of Health Council Committee".

Scrutiny of record of following BHUs working under District Health Authority Rawalpindi revealed that an amount of Rs1.133 million was expended during 2017-18 without proper composition of Health Council as detail below:

| S.No. | Formation | Amount Expended | Remarks |
|--------------|------------------|------------------------|---|
| 1 | BHU Devi | 314,432 | Posts of the MO and SHNS were vacant from last few years and Co- Signatory of BHU were LHV and Naib Qasid |
| 2 | BHU Jajja | 819,004 | Posts of the MO and SHNS were vacant from last few years and Co- Signatoru of the BHU were two LHVs |
| | Total | 1,133,436 | |

Audit is of the view that due to weak financial and internal controls health council funds were irregularly utilized without composition of required committee

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that the DHO (MS) is not DDO in any form against funds transferred to Health

Councils by the Government of Punjab, Department of Primary & Secondary Healthcare. DAC kept the para pending with remarks that CEO (DHA) will probe the issue.

Audit recommends that responsibility be fixed for negligence besides regularization of the expenditure.

[AIR Para No. 13]

16.4.4.11 Non-approval of accounting systems of health council

According to para 1.2 of Health Council Guideline, Health Council to incur and approve the expenditure for THQ Hospital comprising of i. AC, ii. MPA concerned iii. MS THQ Hospital concerned iv. Dy DHO concerned v. Representative of Secretary Primary & Secondary Health care Department vi. Dy DO (Buildings) concerned vii. TMO concerned viii. Medical SWO concerned ix. 2 Businessmen nominated by the AC concerned.

During audit of the following formations of District Health Authority Rawalpindi it was noticed that accounting system for incurrence of expenditure and withdrawal of funds from Health Council Account was carried out with the approval Primary and Secondary Health Care Department Government of the Punjab.

| S.No | Formation |
|-------------|----------------------------|
| 1 | THQ Hospital Gujar Khan |
| 2 | THQ Hospital Kotli Sattian |
| 3 | THQ Hospital Taxila |
| 4 | THQ Hospital Murree |

Procedure of accounting system was neither approved by the Finance Department Punjab nor adopted with the concurrence of AG Punjab. This resulted in irregular expenditure from health council.

Audit is of the view that due to weak internal controls accounting system was not got approved from the Finance Department.

The matter was reported to the PAO in October 2018. DAC meeting was convened on 07.11.2018 and the department replied that all the payments made were approved in meetings of health council according to the Health Council Guidelines and according to the accounting rules & regulations. The DAC kept the para pending and refer the case to Finance Department Punjab for clarification.

Audit recommends immediate approval of accounting system of health council from Finance Department besides regularization of the amount already incurred.

[AIR Para No. 19,21,29,15]

CHAPTER 17

DISTRICT HEALTH AUTHORITY, SARGODHA

17.1 Introduction of the Authority

District Health Authority, Sargodha was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Sargodha is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The functions of District Health Authorities, Sargodha as delineated in the Punjab Local Government Act, 2013 are as under:

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

DHA Sargodha manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|-------------|-----------------------------------|
|-------------|-----------------------------------|

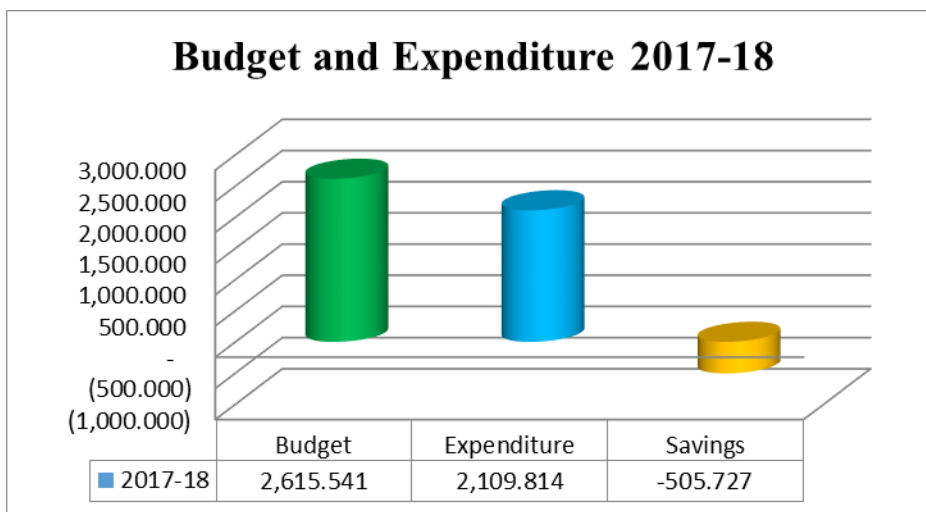
| | |
|--------------------------------------|-----|
| Basic Health Units | 138 |
| Government Rural Dispensary | 40 |
| Rural Health Centre | 12 |
| Tehsil Head Quarter Hospitals | 08 |
| District Head Quarter Hospitals | 01 |
| District Health Development Centre | 01 |
| District Health Officers | 03 |
| Any other institute/ health facility | 16 |

17.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 2615.541 million, against which Rs 2109.814 million was spent. Overall savings of Rs 505.727 million during the Financial Years 2017-18 which was 19% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Savings | % Savings |
|----------------|----------|-------------|---------|-----------|
| 2017-18 | 2615.541 | 2109.814 | 505.727 | 19 |



17.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|----------------|-------------------|---------------------|-------------------------------|
| 1 | 2017-18 | 11 | Not convened |

17.4 AUDIT PARAS

17.4.1 Irregularity / Non-Compliance

17.4.1.1 Irregular expenditure in violation of PPRA rules – Rs 44.664 million

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

Drawing and Disbursing Officers of following formations of health Authority Sargodha procured various items of store / stock / equipment of Rs 44.664 million without floating advertisement on PPRA website and nation daily national newspapers in violation of the rule ibid.

(Rs in million)

| Sr. No | Name of Formation | PDP No | Amount |
|--------|---------------------------|--------|--------|
| 01 | TB Hospital | 6 | 0.125 |
| 02 | TB Hospital | 8 | 3.138 |
| 03 | THQ Hospital Sillanwali | 11 | 2.155 |
| 04 | THQ Hospital Sillanwali | 15 | 0.757 |
| 05 | THQ Hospital Shahpur | 22 | 5.669 |
| 06 | THQ Hospital Shahpur, | 23 | 1.293 |
| 07 | THQ Hospital Shahpur, | 24 | 0.661 |
| 08 | THQ Hospital Shahpur, | 25 | 1.186 |
| 09 | District Officer (Health) | 42 | 1.854 |
| 10 | District Officer (Health) | 51 | 0.373 |
| 11 | THQ Hospital Sahiwal, | 67 | 1.252 |
| 12 | THQ Hospital Sahiwal, | 73 | 0.453 |
| 13 | THQ Hospital Sahiwal, | 74 | 1.031 |
| 14 | THQ Hospital Sahiwal, | 76 | 0.589 |
| 15 | THQ Hospital Sahiwal, | 77 | 0.867 |
| 16 | THQ Hospital Sahiwal, | 78 | 1.446 |
| 17 | THQ Hospital Sahiwal, | 79 | 1.206 |
| 18 | THQ Hospital Sahiwal, | 80 | 1.208 |
| 20 | THQ Bhagtanwala | 95 | 3.03 |
| 21 | THQ Bhagtanwala | 96 | 2.046 |
| 22 | THQ Bhagtanwala | 97 | 0.524 |
| 23 | CEO Health Sargodha | 122 | 2.451 |
| 24 | THQ Hospital Bhera | 137 | 7.648 |

| | | | |
|--------------|----------------------|-----|---------------|
| 25 | THQ Hospital Bhera | 141 | 0.820 |
| 26 | THQ Hospital Bhera | 143 | 0.688 |
| 27 | THQ Hospital Bhera | 146 | 1.530 |
| 28 | THQ Hospital Bhalwal | 108 | 0.664 |
| Total | | | 44.664 |

Audit held that purchases were made without advertising on PPRA's website to avoid fair competition.

This resulted in irregular expenditure of Rs 44.664 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends action against the responsible and condemnation of irregularity from the PPRA authority.

17.4.1.2 Acceptance of medicines of less shelf life - Rs 11.486 million

According to Government of Punjab Health Department Notification No.S.O (P-I) H/3-64/2008 dated 18th October 2008, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured / packed drugs up to 80% at the time of supply / delivery subject to 1% penalty charges for the actual short fall.

DDOs of following formations of District Health Authority Sargodha accepted medicines of Rs 11.486 million below shelf life of 80% from the suppliers on central rate contract system in contradiction of above mentioned rules ibid.

| (Rs in million) | | | |
|-----------------|----------------------------|----------------|---------------|
| Sr. No. | Name of formation | PDP No. | Amount |
| 1 | MS THQ Hospital Sillanwali | 16 | 2.436 |
| 2 | MS THQ Hospital Shahpur, | 29 | 1.631 |
| 3 | THQ Hospital Sahiwal, | 66 | 3.673 |
| 4 | MS THQ Bhagtanwala | 104 | 2.054 |
| 5 | MS THQ Hospital Bhalwal | 110 | 0.708 |
| 6 | MS THQ Hospital Sillanwali | 17 | 0.055 |
| 7 | MS THQ Hospital Shahpur, | 30 | 0.115 |
| 8 | THQ Hospital Sahiwal, | 69 | 0.814 |
| Total | | | 11.486 |

Audit held that due to weak financial controls medicines of below shelf life were accepted without penalty charges.

This resulted in acceptance of less shelf life medicines of Rs 11.486 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

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

17.4.1.3 Irregular expenditure due to payment of medicines without DTL reports – Rs 14.628 million

According to Health Department's policy letter No. SO (P-1) H/RC 2001-2002/01, dated 29th September, 2001, no drug/ medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs/Medicines shall be released to suppliers only on receipt of standard/positive DTL report. Further, according to Drug Act 1967, the payment to suppliers of medicines should be made after obtaining DTL reports.

DDOs of following formations of District Health Authority made payment of Rs 14.628 million for purchase of medicines from suppliers without obtaining Drugs Testing Laboratory reports. **Annexure-AF**

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|-----------------------|---------|---------------|
| 1 | THQ Hospital Bhera | 145 | 11.289 |
| 2 | THQ Hospital Sahiwal, | 68 | 3.339 |
| Total | | | 14.628 |

Audit held that due to weak internal controls the expenditure was incurred without fulfilling laid down instructions.

This resulted in an irregular expenditure of Rs 14.628 million

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends condemnation of irregularity from competent forum.

17.4.1.4 Unauthorized payment of previous year liabilities - Rs 27.010 million

As per Rule 2.10 (b) (2-3) and Rule 17.18 of PFR Vol-I, the authorities incurring or sanctioning expenditure should see that necessary funds to cover the charges exist and expenses does not exceed these fund and DDO (Drawing and Disbursing Officer) shall personally be responsible for this lapse. Further, the liabilities of previous year may not be discharged with the budget of current year without maintaining liability regular and prior approval of budget sanctioning authority.

Following formation of District Health Authority Sargodha incurred expenditure of Rs 27.010 million in preceding year without availability of budget and made payment from the budget allocation of year 2017-18. Further the register of liabilities was also not maintained by the formation in violation of criteria ibid.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|----------------|--------------------------|----------------|---------------|
| 1 | MS THQ Hospital Shahpur, | 34 | 1.163 |
| 2 | CEO Health Sargodha | 126 | 25.269 |
| 3 | THQ Hospital Bhera | 142 | 0.578 |
| Total | | | 27.010 |

Audit held that due to defective financial discipline and administrative controls pending liabilities were created in preceding years and liquidated during financial year 2017-18 without maintaining register of liabilities.

This resulted in unauthorized payment of liabilities valuing Rs 27.010 million

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends condemnation of irregularity from the competent forum.

17.4.1.5 Irregular payment to Contingent paid staff – Rs 6.022 million

According to clause 4(VIII) (VI) of appointment policy issued by S&GAD Govt. of Punjab Lahore vide letter No. DS.(O&M)5-3-2004 Contract (MF) dated 20th December 2004, recruitment policy 2004 does not allow appointment of any person without advertisement and in violation of any procedural formalities laid down in the policy. As per Wage Rate 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17-9-2004.

DDOs of the following formations of District Health Authority Sargodha appointed daily paid staff without open advertisement in the press and observing codal formalities in violation of the above instructions. It was further noticed that the personal files were not maintained and applications for appointment were of same hand writing which clearly reflects that the persons of own choice were appointed and undue favour was given by ignoring the rights of the deserving. This resulted in Irregular payment of Rs 6.022 million.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|--------------------|---------|--------------|
| 1 | MS THQ Bhagtanwala | 98 | 2.679 |
| 2 | THQ Hospital Bhera | 149 | 3.343 |
| Total | | | 6.022 |

Audit held that unauthorized payment contingent paid staff was made due to defective financial discipline and poor administration.

This resulted in irregular/ unauthorized expenditure on account of salaries to work charged and contingent paid staff.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

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

17.4.1.6 Non deduction of PST @ 16% on services – Rs 0.730 million

As per section 3(1) of Punjab sales tax on services Act 2012, PST @16% is required to be deducted from the services provided if services are listed in the second schedules of PST on services Act 2012.

DDOs of the following formations of District Health Authority Sargodha made payments for services rendered by others but PST Rs 0.730 million was not deducted. **Annexure-AG**

| (Rs in million) | | | |
|-----------------|-----------------------|---------|--------------|
| Sr. No. | Name of formation | PDP No. | Amount |
| 1 | MS TB Hospital | 04 | 0.026 |
| 2 | THQ Hospital Sahiwal, | 90 | 0.097 |
| 3 | MS THQ Bhagtanwala | 100 | 0.351 |
| 4 | CEO Health Sargodha | 128 | 0.028 |
| 5 | THQ Hospital Bhera | 140 | 0.228 |
| Total | | | 0.730 |

Audit held that due to defective financial discipline PST @16% was not deducted.

This resulted in overpayment of Rs 0.730 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

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

17.4.1.7 Misclassified expenditure - Rs 11.771 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account, furthermore according to Rule 12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget allocation is made.

MS THQ Hospital Sillanwali purchased different items of Rs 11.771 million. The purchases were held irregular because it was made out of A-05270 (Grants and Subsidies) instead of from the relevant head of account as detailed below:

(Rs in million)

| SR # | Head of Account | Head of Account to be charged | Head of a/c Charged | Amount |
|--------------|--------------------------------|-------------------------------|---------------------|---------------|
| 1 | Newspaper, periodicals & books | A03905 | A05270 | 0.023 |
| 2 | Cost of other store | A03942 | A05270 | 1.923 |
| 3 | Purchase of drugs & medicine | A03927 | A05270 | 3.468 |
| 4 | Others | A03970 | A05270 | 6.356 |
| Total | | | | 11.771 |

Audit held that due to weak internal and financial controls, procurement was made from irrelevant head of account.

This resulted in misclassified expenditure of Rs 11.771 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility for laps and negligence.

17.4.1.8 Re-appropriation of funds – Rs 84.559 million

According to rules 5 (i) & rule 6 (f) of District Authorities Budget Rules, 2017, the head of offices will be responsible for ensuring that the funds allotted shall be spend on the activities for which the they were provided. The budget and accounts officer shall be responsible to monitor

expenditure and ensure utilization of funds as approved by the District Authority.

CEO DHA Sargodha received a sum of Rs 84.559 as tied grants from Finance Department Government of the Punjab for purpose mentioned against each. Audit noticed that authority utilized the funds for the purpose other than those for which funds were provided. **Annexure-AH**

Audit held that due to weak financial controls funds were re-appropriated.

This resulted in unauthorized re-appropriation of Rs 84.559 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

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

17.4.1.9 Irregular expenditure on local purchase of medicine - Rs 3.571 million

As per Government of the Punjab Health department letter No 199-336 dated 30.04.1998 and letter No AAC/HD/1-42/94(p) 14.04.1998 the local purchase of medicines shall be made subject to condition that tender register should be maintained. The same committee should process the case which is nominated by the Government for bulk purchase of medicines. 5% security of the LP budget should be obtained from successful bidder. Discount rate for drugs of multinational items finalized by the Government should be kept in view. Contract for disposable and surgical items should be finalized separately on the basis of open tender, discount rate, rate contract. Patient's treatment register showing name registration number, address diagnosis, medicines etc should be maintained. LP should not be for more than seven days for one patient. Drugs should be received defaced and issued from store against proper acknowledgement.

MS THQ Hospital Sahiwal incurred an expenditure of Rs 3.571 million on Local Purchase of medicines but the above mentioned criteria was not fulfilled. The purpose of L.P medicine is to fulfill the day to day demand of medicine and it must be purchased within 2km of the hospital. Thus the expenditure so incurred was held irregular.

Audit held that due to weak internal controls purchases were made through splitting without PPRA rules.

This resulted in irregular expenditure of Rs 3.571 million by splitting the indent in violation of instructions of the Government of Punjab.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends that the expenditure may be got regularized from the competent authority besides fixing of responsibility against the person(s) at fault.

17.4.1.10 Loss due to purchases at exorbitant rates and recovery thereof - Rs 1.253 million

According to the Rule 29 of the PLG (Accounts) Rules, 2001 every Drawing and Disbursing Officer signing and authorizing the payments shall be personally responsible for any erroneous payment and claim of the bill.

DDOs of the following formations of the District Health Authority purchased certain items from different suppliers on quotations. Comparison of rates charged in the quotations and rate prevailing in market for the same year showed that the rates of the items purchased through quotations were exorbitantly higher than the prevailing market rates. **Annexure-AI**

| (Rs in million) | | | |
|-----------------|------------------------------------|---------|--------------|
| Sr. No. | Name of formation | PDP No. | Amount |
| 1 | THQ Hospital Bhera | 138 | 0.214 |
| 2 | District Officer (Health) Sargodha | 47 | 0.909 |
| 3 | MS THQ Hospital Shahpur, | 27 | 0.074 |
| 4 | MS THQ Hospital Sillanwali | 13 | 0.056 |
| Total | | | 1.253 |

Audit held that due to weak internal and financial controls items were purchased on higher rates.

This resulted in a loss of Rs 1.253 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends that the purchases on higher rates be justified besides fixing of responsibility against the person(s) at fault.

17.4.3 Internal Control Weaknesses

17.4.2.1 Non surrendering of savings – Rs 61.722 million

Anticipated savings in the budget should be surrendered in the 2nd excess and surrendered statements as required under Rule 17.20 of P.F.R Vol-1 and Para 14 of Punjab Budget Manual. Furthermore Rule 20(iii) of PDG and TMA (Budget) Rules, 2003 also requires that each Drawing and Disbursing officer shall develop the most realistic and sound budget estimates.

DDOs of the following formations of District Health Authority Sargodha did not surrender savings of Rs 61.722 million on due time.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|----------------|------------------------------------|----------------|---------------|
| 1 | District Officer (Health) Sargodha | 43 | 2.764 |
| 2 | District Officer (Health) Sargodha | 50 | 4.167 |
| 3 | District Officer (Health) Sargodha | 52 | 5.453 |
| 4 | THQ Hospital Bhera | 135 | 49.338 |
| Total | | | 61.722 |

Audit held that due to weak internal and financial controls funds were not surrendered in time.

This resulted in blockage of public money Rs 61.722 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends that the blockage of funds be justified besides fixing of responsibility against the person(s) at fault.

17.4.2.2 Non-deduction of income tax and GST – Rs 4.239 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 10% respectively on account of supplies and services rendered.

According to Central Board of Revenue Standing Instructions read with notification SRO 660 (1)/2007 dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly register under Sales Tax Act, 1990, The GST @ 1/5th of total value of the bill shall be deducted at source and deposited it into Government Treasury. In case of non-availability of a registered firm, the purchases shall be made from unregistered firm. The GST @19% should be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department.

DDOs of the following formations of District Health Authority made payments of Rs 4.239 million to suppliers for the purchase of different items but recovery on account of Income Tax and GST were not deducted or less deducted from the gross payment. **Annexure-AJ**

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|----------------------------|---------|--------------|
| 1 | MS THQ Hospital Sillanwali | 12 | 0.239 |
| 2 | MS THQ Hospital Shahpur, | 26 | 0.383 |
| 3 | MS THQ Hospital Shahpur, | 37 | 0.174 |
| 4 | THQ Hospital Sahiwal, | 70 | 1.012 |
| 5 | MS TB Hospital | 2 | 0.088 |
| 6 | MS TB Hospital | 9 | 0.028 |
| 7 | CEO Health Sargodha | 127 | 0.010 |
| 8 | District Officer (Health) | 41 | 2.263 |
| 9 | District Officer (Health) | 59 | 0.042 |
| Total | | | 4.239 |

Audit held that due to weak internal controls and weak financial discipline IT and GST were not deducted.

This resulted in overpayment of Rs 4.239 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends that responsibility against the person (s) at fault be fixed besides recovery of the stated amount.

17.4.2.3 Unauthorized occupation of hospital quarter by private person involving loss - Rs 2.114 million

According to Serial No.36 (e) (rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009 Government of the Punjab, S&GAD (Estate office) Lahore, Penal Rent @ 60% of basic pay is required to be charged from unauthorized and illegally occupant of Government accommodation

Scrutiny of record revealed that 8 residential quarters of MS THQ Hospital Sahiwal District Sargodha were illegally occupied by the Punjab Police, DDO (Health), contractor of the Trauma Centre and Punjab Police Staff but penal rent @ 60% was not being deducted from the salaries of illegally occupied employees.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|--------------------------|---------|--------------|
| 1 | THQ Hospital Sahiwal, | 87 | 0.593 |
| 2 | Nursing School, Sargodha | 60 | 1.521 |
| Total | | | 2.114 |

Audit held that due to weak internal controls, government residences were occupied by the illegal occupant without payment of penal charges.

This resulted in loss of Rs 2.114 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

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

17.4.2.4 Unauthorized drawl of inadmissible allowance HRA, CA, HSRP, SSB and NPA – Rs 67.203 million

As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. As per Government of the Punjab Finance Department clarification issued vide

No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014. Moreover, Conveyance Allowance is also not admissible during earned leave. According to Government of Punjab Health Department Letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16th March 2007, The PHSRP allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No. DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, “Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension”.“The regularization shall not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package, being drawn by them during the contract period. 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.

DDOs of the following formations of District Health Authority Sargodha made unauthorized payment of Rs 67.203 million on account of inadmissible allowances in violation of the rule *ibid*.

| (Rs in million) | | | |
|-----------------|------------------------------------|---------|--------|
| Sr. No. | Name of formation | PDP No. | Amount |
| 1 | MS THQ Hospital Bhalwal | 109 | 0.837 |
| 2 | THQ Hospital Bhera | 148 | 0.065 |
| 3 | THQ Hospital Sahiwal, | 85 | 0.019 |
| 4 | MS TB Hospital | 1 | 0.646 |
| 5 | MS TB Hospital | 7 | 0.058 |
| 6 | MS THQ Hospital Sillanwali | 18 | 0.127 |
| 7 | District Officer (Health) Sargodha | 38 | 4.210 |
| 8 | MS THQ Bhagtanwala | 107 | 4.547 |
| 9 | CEO Health Sargodha | 125 | 0.060 |
| 10 | MS THQ Hospital Shahpur, | 31 | 0.056 |
| 11 | District Officer (Health) Sargodha | 39 | 50.143 |
| 12 | THQ Hospital Sahiwal, | 81 | 0.472 |
| 13 | District Officer (Health) Sargodha | 56 | 0.029 |
| 14 | District Officer (Health) Sargodha | 57 | 0.023 |
| 15 | MS TB Hospital | 3 | 0.097 |

| Sr. No. | Name of formation | PDP No. | Amount |
|----------------|------------------------------------|----------------|---------------|
| 16 | MS THQ Hospital Sillanwali | 19 | 0.500 |
| 17 | MS THQ Hospital Shahpur, | 32 | 0.353 |
| 18 | THQ Hospital Sahiwal, | 82 | 0.199 |
| 19 | THQ Hospital Sahiwal, | 89 | 0.011 |
| 20 | MS THQ Hospital Shahpur, | 36 | 0.057 |
| 21 | District Officer (Health) Sargodha | 46 | 0.602 |
| 22 | THQ Hospital Sahiwal, | 72 | 0.037 |
| 23 | MS THQ Bhagtanwala | 101 | 0.040 |
| 24 | MS TB Hospital | 5 | 0.103 |
| 25 | MS THQ Hospital Bhalwal | 111 | 0.175 |
| 26 | Nursing School, Sargodha | 62 | 0.150 |
| 27 | Nursing School, Sargodha | 63 | 0.108 |
| 28 | MS THQ Hospital Shahpur, | 35 | 0.533 |
| 29 | THQ Hospital Sahiwal, | 71 | 0.288 |
| 30 | MS THQ Bhagtanwala | 103 | 0.260 |
| 31 | MS THQ Hospital Sillanwali | 21 | 0.373 |
| 32 | THQ Hospital Bhera | 147 | 0.134 |
| 33 | MS THQ Hospital Bhalwal | 112 | 0.270 |
| 34 | MS THQ Hospital Bhalwal | 112-A | 0.033 |
| 35 | MS THQ Hospital Bhalwal | 113 | 0.412 |
| 36 | MS THQ Hospital Bhalwal | 114 | 0.240 |
| 37 | THQ Hospital Bhera | 134 | 0.420 |
| 38 | MS THQ Hospital Bhalwal | 115 | 0.046 |
| 39 | THQ Hospital Sahiwal, | 84 | 0.253 |
| 40 | MS THQ Hospital Sillanwali | 20 | 0.036 |
| 41 | MS THQ Hospital Shahpur, | 33 | 0.048 |
| 42 | THQ Hospital Sahiwal, | 83 | 0.051 |
| 43 | MS THQ Bhagtanwala | 102 | 0.082 |
| Total | | | 67.203 |

Audit held that due to weak internal controls and weak financial discipline different allowances were paid.

This resulted in overpayment of inadmissible allowances Rs 67.203 million

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit stresses on recovery of the stated amount.

17.4.2.5 Non-monitoring / non-reconciliation of expenditure – Rs 179.046 million

According to Rule 4 (n) (m) of the Punjab District Authorities (Budget) Rules 2017, the Chief Executive Officer of district authority being PAO shall ensure monthly reconciliation of district offices and institutions expenditure with the Accountant General, Punjab or District Accounts Office and provide strategic guidance and oversight on generation and publication of monthly budget execution reports by the budget and accounts officer.

Scrutiny of the accounts record of CEO District Health Authority Sargodha revealed that a sum of Rs 179.046 million was at the disposal of CEO (DHA), Sargodha. The CEO DHA neither prepared consolidated expenditure statements of all the offices of District Health Authority nor reconciled with the DAO, Sargodha in violation of criteria *ibid*.

(Rs in million)

| Sr. No. | Name of formation | PDP No. | Amount |
|--------------|----------------------------|---------|----------------|
| 1 | MS THQ Hospital Sillanwali | 14 | 7.027 |
| 2 | MS THQ Hospital Shahpur, | 28 | 79.396 |
| 3 | THQ Hospital Sahiwal, | 93 | 92.623 |
| Total | | | 179.046 |

Audit held that due to weak administrative and financial indiscipline mandatory duties were not carried out.

This resulted in non-reconciliation of expenditure Rs 179.046 million.

Audit pointed out lapse in August, 2018. The department did not reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends reconciliation of expenditure besides fixing of responsibility for lapses and negligence.

17.4.2.6 Irregular cash payment instead of cross cheque/pay order – Rs 5.651 million

As per APPM, all cheques shall be drawn “to order” and shall be crossed and marked “Not Negotiable”, except cheques drawn in the name

of the DDO for imprest and for salaries paid in cash. Further as per rule 4.49(a) of Subsidiary Treasury Rules Punjab, all payments of Rs 100,000 and above shall not be paid in cash and the DDO shall make an endorsement on the bill asking the AG Punjab / DAO to issue cross cheque in his favour and then the DDO will endorse the cheque to the concerned against proper endorsement after its entry in his cash book.

DDOs of the following formations of District Health Authority Sargodha made payments of Rs 5.651 million through cash instead of cross cheques / pay orders.

| (Rs in million) | | | |
|-----------------|------------------------------------|----------------|---------------|
| Sr. No. | Name of formation | PDP No. | Amount |
| 1 | District Officer (Health) Sargodha | 44 | 3.373 |
| 2 | District Officer (Health) Sargodha | 45 | 2.278 |
| Total | | | 5.651 |

Audit held that due to weak administrative control and lack of financial discipline payment were made in cash.

This resulted in cash payments instead of cross cheques/pay orders Rs 5.651 million.

Audit pointed out lapse in August, 2018. The department did not submit reply.

The matter was reported to the PAO/CEO in September, 2018. No DAC meeting was convened till the finalization of this report.

Audit recommends inquiry of the matter besides fixing of responsibility for lapses and negligence under report to Audit.

CHAPTER 18

DISTRICT HEALTH AUTHORITY, SHEIKHUPURA

18.1 Introduction of the Authority

District Health Authority, Sheikhpura was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Sheikhpura is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

DHA Sheikhpura manages following primary and secondary health care facilities and institutes:

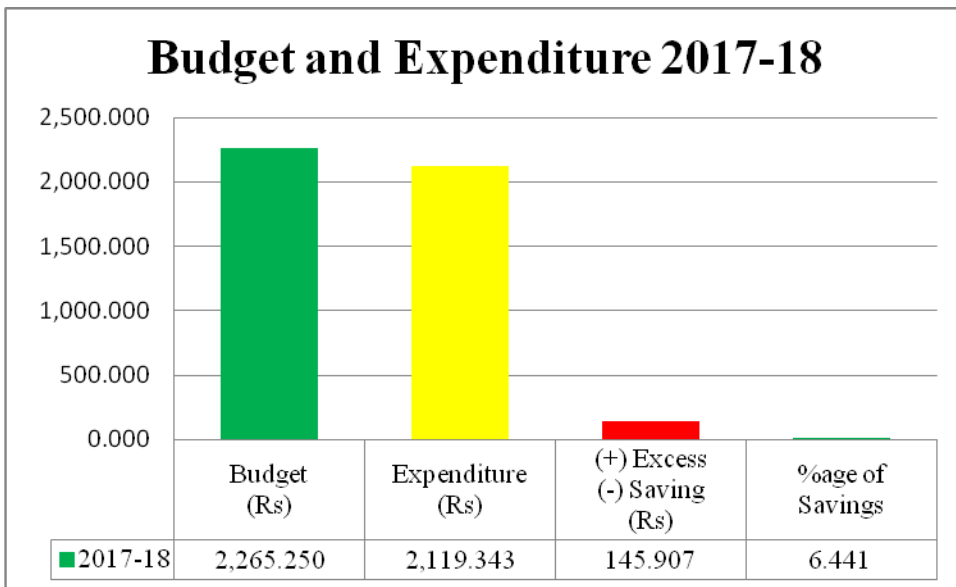
| Description | No. of health facility/ institute |
|------------------------------------|-----------------------------------|
| Chief Executive Officer, DHA | 01 |
| District Health Officers | 01 |
| Deputy District Officers | 04 |
| District Head Quarter Hospitals | 04 |
| Tehsil Head Quarter Hospitals | 04 |
| District Health Development Centre | 01 |

| | |
|-----------------------------|----|
| Rural Health Centre | 07 |
| Government Rural Dispensary | 0 |
| Basic Health Units | 79 |

18.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2016-17 was Rs 2,265.25 million, against which only Rs 2,119.343 million was spent. Overall savings of Rs 145.907 million during the Financial Years 2017-18 which was 06% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

| Financial Year 2017-18 | Budget (Rs in million) | Expenditure (Rs in million) | Excess / Saving (Rs in million) | % Saving |
|------------------------|------------------------|-----------------------------|---------------------------------|----------|
| Salary | 2,204.694 | 2,063.429 | 141.265 | 6.41 |
| Non-Salary | 51.452 | 51.452 | 0.000 | - |
| Development | 16.126 | 4.461 | 11.665 | 72.34 |
| Total | 2,272.272 | 2,119.342 | 152.930 | |



18.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab:

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1 | 2017-18 | 20 | Not convened |

18.4 AUDIT PARAS

18.4.1 Fraud and Misappropriation

18.4.1.1 Unauthorized transfer in the account of Secretary PSH - Rs 2.288 million

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

During audit of office of DO Health Sheikhpura for the year 2017-18 it was observed that two BHUs made payment amounting to Rs 2.288 million to secretary primary and secondary health government of the Punjab. Scrutiny of record revealed that out of accounts of health council funds amount was transferred in the bank account of secretary PSH.

| Sr. No | Name of BHU | Amount |
|--------|-----------------------|------------------|
| 1 | B.H.U Nizampura Dacca | 1,144,002 |
| 2 | B.H.U Ferozwattowan | 1,144,002 |
| | Total | 2,288,004 |

Audit was of the view that unauthorized transfer of government funds was due to poor financial discipline and weak internal control.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 09]

18.4.2 Irregularity & Non-compliance

18.4.2.1 Irregular Purchase of store items by violating Punjab Procurement Rules -Rs 29.552 million

According to Rule 12(1) read with Rule 9 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 in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of following formations of District Health Authority made payment amounting to Rs 29.552 million on accounts of purchase of Furniture, tabs, civil work, X-ray films and machinery & equipment during Financial Year 2017-18. Purchase was held unauthorized because no tender was called for the purchase without caring for economy efficiency and effectiveness. In violation of the provisions of Punjab Procurement Rules, no annual planning was made for the purchase, purchase orders were split into small orders to avoid tender.

| Sr. No | Name of Office | PDP No | Detail of Items | Amount (Rs in million) |
|--------|----------------------|--------|--|------------------------|
| 1 | DO Health | 06 | Civil works and wood work by BHUs | 7.088 |
| 2 | DO Health | 10 | Purchase of Tabs by BHUs | 2.174 |
| 3 | DO Health | 16 | Purchase of Furniture by BHUs | 1.128 |
| 4 | DHQ Hospital | 28 | Purchase other and other store items | 7.125 |
| 5 | THQ Muridke | 12 | Purchase of other items and Lab kit | 3.009 |
| 6 | THQ Sharaqpur Sharif | 14 | Purchase of other items and Lab kit | 3.335 |
| 7 | THQ Ferozwala | 05 | Purchase of wood works, surgical items and civil works | 4.649 |
| 8 | THQ Ferozwala | 17 | Computer system and accessories | 0.490 |
| 9 | THQ Ferozwala | 19 | Purchase of X-Ray films | 0.339 |
| 10 | CEO Health DHA | 13 | Purchase of Plant & Machinery | 0.215 |
| | | | | 29.552 |

Audit was of the view that purchase of items without following PPRA was due to weak internal controls and poor planning.

This resulted in irregular expenditure to the tune of Rs 29.552 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

18.4.2.2 Irregular Payment of Pending Liabilities - Rs 21.528 million

According to Rule 17.18 of PFR Vol-I, under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means.

During audit of CEO DHA Sheikhpura it was observed that an amount of Rs. 21.528 million was paid to contingent paid staff for the payment of previous year's pending liabilities. Payment was held irregular because payment of pending liabilities was made from the current budget grant of the financial year 2017-18.

| Sr. No. | Amount (Rs) | Period of Payment |
|----------------|--------------------|--------------------------|
| 1 | 18,308,658 | 12.4.17 to 29.6.2017 |
| 2 | 3,185,440 | 12.4.17 to 29.6.17 |
| 3 | 34,725 | Feb 2017 to May2017 |
| | 21,528,823 | |

Audit was of the view that payment of pending liabilities was due to weak budgetary controls and poor financial discipline.

This resulted in irregular expenditure for Rs 21.528 million.

The matter was reported to the PAO concerned during October, 2018. Neither any reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 10]

18.4.2.3 Unauthorized use of Government Receipts outside the government treasury – Rs 5.310 million

According to Rule 7(1) of Treasury Rules (Punjab), all moneys as defined in Article 118 of the constitution, received by or tendered to Government Servants shall, without undue delay, be paid in full into the Treasury or into the bank and shall be included in the Consolidated Fund or the Public Account of the Province. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept

apart from the Consolidated Fund or as the case may be, the Public Accounts of the Province. No department of the Government may require that any such money be kept out of the Consolidated Fund or the Public Account of the Province.

During audit of DHQ Hospital Sheikhpura for the period 2017-18, scrutiny of record of parking stand revealed that collection rights for parking stand fee were auctioned for Rs 5,310,000 during 2016-17. In 2017-18, instead of auction of parking stand by the hospital authority, the contract was made by PMU with the private company providing the security services. Instead of depositing the parking fee in the treasury, the same was set off / adjusted @ Rs 442,500 per month by the company against the security services provided in the hospital in violation of above rule. This resulted in unauthorized adjustment of government receipts of Rs 5,310,000.

Audit was of the view that due to financial indiscipline and weak internal controls receipts were adjusted in violation of rules.

This resulted in unauthorized adjustment of receipts amounting to Rs 5.310 million.

The matter was reported to the PAO concerned during October, 2018. Neither any reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No-24]

18.4.2.4 Irregular local Purchase of medicine without tender – Rs 3.954 million

According to Rules (9) of PPRA Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned the annual requirements has determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website

Medical Superintendent THQ Hospital Ferozwala made payment on account of local purchase of medicines for Rs 3.954 million. Payment was held irregular and uneconomical because no tender was called and no

rate contract was awarded for purchase of medicine. Scrutiny of record revealed that budget for bulk purchase of medicine was centralized by secretary primary and secondary health Punjab and medicine was supplied without consideration of demand of hospital. Basic drugs and injections were not supplied to hospital resultantly hospital had to purchase medicine at higher rate from local market at higher rates.

Audit holds that due to poor planning bulk purchase was made centrally without demand and necessary medicine were purchased at higher rates from LP budget.

This resulted in irregular and uneconomical purchase of medicine worth Rs 3.954 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No 09]

18.4.2.5 Unauthorized expenditure on purchase of equipment – Rs 2.735 million

According Director General Health Services Punjab letter No. 6611-6646/PA dated 13th July, 016, all EDOs Health were directed not to purchase the machinery and equipment during the financial year 2016-17 till further orders.

During compliance audit of DHQ Hospital Sheikhpura for the year 2017-18, scrutiny of record revealed that an expenditure of Rs 2.735 million was incurred on the purchase of cabinet type air conditioners. The expenditure was held unauthorized because the purchases were made during 2016-17 in violation of the instructions issued by Government of Punjab.

Audit is of the view that due to financial indiscipline and weak internal controls unauthorized purchases were made.

This resulted in unauthorized expenditure amounting to Rs 2.735 million.

The matter was reported to the PAO concerned during October, 2018. Neither any reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No 15]

18.4.2.6 Irregular payment on accounts of printing charges - Rs 2.456 million

According to Rule 12(1) read with Rule 9 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 in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

CEO DHA Sheikhpura and MS THQ Hospital Ferozwala made payment of Rs 0.889 million and Rs 1.567 million respectively on accounts printing of OPD register during Financial Year 2017-18. Purchase was held unauthorized because no tender was called for the purchase without caring for economy efficiency and effectiveness.

Audit was of the view that payment was made due to weak internal control of management.

This resulted in irregular expenditure to the tune of Rs 2.456 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 11,14]

18.4.2.7 Non-accountal of items purchased - Rs 2.102 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be

required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of the office of Medical Superintendent THQ Hospital Ferozwala it was observed that a sum of Rs 2.102 million was spent on purchase of laboratory items. Stock entries regarding issuance and consumption of items purchased were not properly recorded. Expense of the items according to patient number wise was not available.

Audit holds that due to financial irregularity and weak internal control irregularity and poor record keeping.

This resulted in irregularity and non-compliance of rules.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends stock taking of items purchased and regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault.

[PDP No 12]

18.4.2.8 Irregular expenditure on account of paint of building - Rs 1.378 million

As per 15.2(b)(iii) of PFR-Vol-I, purchase order should not be split up so and avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders. Further according to Rule 12(1) read with Rule 9 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 in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

During audit of office of DO Health Sheikhpura for the year 2017-18 it was observed that BHUs made payment amounting to Rs 1.378 million, for paintings of BHUs. The payment was held irregular and doubtful because no history sheet was prepared to check the justification of the repair. Besides, material was purchased from shop which did not supply / sale paint material.

Audit holds that due to weak financial discipline deliberate violation of the rules was made.

This resulted in irregular purchase worth Rs 1.378 million

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No 15]

18.4.3 Internal Control Weaknesses

18.4.3.1 Unauthorized payment of Pay and allowances without sanctioned posts – Rs 214.523 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.

Medical Superintendents of DHQ Hospital Sheikhpura, THQ Hospital Muridke and THQ Hospital Sharaqpur made payment amounting to Rs 214.523 million on account of pay and allowances to the employees during the financial year 2017-18. Payment was held unauthorized because posts of the employees were not sanctioned by the competent authority. Scrutiny of record revealed that payment of pay and allowances was made in excess of sanctioned strengths.

Audit was of the view that due to financial indiscipline and weak internal controls expenditure was incurred beyond the sanctioned posts.

This resulted in unauthorized expenditure amounting to Rs 214.523 million as detailed at **Annexure-AK**.

The matter was reported to the PAO in October, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault

18.4.3.2 Irregular payment to daily wages Staff - Rs 91.58 million

As per preface of Schedule of Wage Rates, 2017 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;

- c) The posts shall be advertised properly in leading newspapers.
- d) 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 (Amended to date)

Management of the following formations under the administrative control of CEO DHA Sheikhpura made payment amounting to Rs 91.588

million to contingent paid staff during the financial year 2017-18. Payment was held irregular due to the following discrepancies in the procedure of appointment;

1. Prior approval of Finance Department Government of the Punjab was not obtained.
2. Sanitary petrol have been appointed on contract basis after the approval of SNE by the Government. In this scenario appoint of additional employees during the period was unjustified.
3. There was identification of demand for the contingent paid staff, as there were 263 contract employees working in the town. Demand for extra workers was not sent to higher office for approval.
4. Selection criteria were not determined.
5. No work done / progress of staff was on record.
6. Payment was drawn in cash and disbursement was also made in cash instead of cross cheques out of DDO account
7. Applications and joining reports were not on record.

Audit holds that due to weak internal controls amount was drawn from public exchequer.

This resulted in irregular payment worth Rs 80.408 million as detailed below;

| Sr No | Name of Office | PDP No | Amount (Rs in million) |
|--------------|------------------------|---------------|-------------------------------|
| 1 | CEO Health | 2 | 80.408 |
| 2 | DHQ Hospital | 6 | 7.685 |
| 3 | THQ Hospital Muridke | 5 | 1.939 |
| 4 | THQ Hospital Sharaqpur | 6 | 1.556 |
| | | | 91.588 |

The matter was reported to the PAO in October, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

18.4.3.3 Unauthorized and doubtful payments of on account of arrears of pay & Allowances – Rs 77.104 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.

Following formations under the administrative control of CEO DHA Sheikhpura made payment amounting to Rs 16.706 million to the officials / officers on account of arrears of pay and allowances. Payment was held unauthorized and doubtful because there was no orders of the competent authority about the entitlement and sanction of expenditure. No due and drawn statement was available. No entries were made on service books of the non-gazetted and pay slips of gazetted after scale audit was not issued by the DAO. Approval of change form authorized by DDO and DAO was not available.

Audit holds that due to negligence on the part of management unauthorized and doubtful payment amounting to Rs 16.706 million was made without authorization and may be direct credit in computerized payroll system without approval of the DDO and DAO.

This resulted in loss to public exchequer as detailed below;

| Sr No | Name of Office | PDP No | Amount (Rs in million) |
|--------------|------------------------|---------------|-------------------------------|
| 1 | CEO Health | 1 | 71.384 |
| 2 | THQ hospital | 6 | 4.527 |
| 3 | DHQ Hospital | 43 | 0.486 |
| 4 | THQ Hospital Muridke | 24 | 0.483 |
| 5 | THQ Hospital Sharaqpur | 27 | 0.224 |
| | | | 77.104 |

The matter was reported to the PAO in October, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

18.4.3.4 Unauthorized release of budget and irregular expenditure without pre-audit Rs 69.979 million

According to letter No.AC-II/6-23/99/Vol-XIV/160 dated 14-07-2007 of the office of the Controller General of Account, SDAs shall only be established with the approval of MOF/FD, in consultation with CGA/AG. Functions of Controller General “to authorize payments and

withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks as the Auditor-General may, from time to time, prescribe”

During audit of the offices under the control of the DHA Sheikhpura it was observed that funds were released to the following offices through SDA without approval of the CGA. Formations incurred an expenditure amounting to Rs 69.979 million without preaudit in violation of the rule *ibid*. Payments were not shown in the financial statement of the DHA Sheikhpura. Due to non accountal of the payments the actual additions in the assets and liabilities of the respective government could not be ascertained in realistic terms. In the absence of the detailed post audit of payments vouched accounts of payments made out of SDA audit procedures i.e test of controls, the assertions of existence, occurrence, completeness and valuation of assets liabilities and transactions could not be verified.

Audit holds that due to weak internal control and financial indiscipline irregular budget was release and unauthentic expenditure was incurred without any internal control.

This resulted in irregular release of budget and irregular expenditure to the tune of Rs 69.979 million as detailed below;

| Sr. No. | Name of Office | Budget | Expenditure | Remarks | PDP No |
|---------|----------------|--------|-------------|---|--------|
| 1 | DO Health | 34.749 | 28.005 | Fund released to Health councils in BHUs and expenditure incurred | 1 & 3 |
| 2 | THQ Ferozwala | 45.091 | 41.974 | Non-salary budget released to Hospital under SDA and expenditure incurred | 2 & 3 |
| | | 79.84 | 69.979 | | |

The matter was reported to the PAO in October, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

18.4.3.5 Unauthorized payments of inadmissible allowances - Rs 59.862 million

As per clarification issued by Government of the Punjab, Finance Department's letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it and residence remains vacant during the period. In case Govt. Servant is allotted below entitlement residence, he will not be allowed to draw HRA and will have to pay house rent at the rate of 5% of maximum scale of the category for which residence is meant. As per letter bearing no. PMU/PHSRP/G-I-06/61/760 dated, the 16th March, 2007, issued by the Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform the somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered. Further no HSRA is admissible during leave period. According to Treasury Rule 7, Conveyance allowance is not inadmissible during leave period. According to Rule 78 (1) of Punjab District Authorities (Budget) Rules 2017, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Authority fund, under the proper receipt head. Government of the Punjab, S&GAD (Estate office) Lahore, Penal Rent @ 60% of basic pay is required to be charged from unauthorized and illegally occupant of Government accommodation according to Serial No.36 (e) (rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009.

Management of the eight offices of the District Health Authority Sheikhpura made payments of in-admissible allowances amounting to Rs 59.862 million to the officials / officers during Financial Year 2017-18. Scrutiny of record of DDOs revealed that house rent allowance and conveyance allowance was released to the employees who were residing in the official residences available within office premises. Similarly, in few cases inadmissible allowances like HSRA and CA were paid to the employees during leave period. Penal rent was not collected from unauthorized occupants of government residences. In one case the rent of stand was not recovered from the tenant.

Audit was of the view that due to negligence on the part of management, inadmissible payment amounting to Rs 59.862 million was made.

This resulted in loss to public exchequer worth Rs 59.862 detailed at **Annexure-AL**.

The matter was reported to the CEO /PAO in October 2018. Departments admitted the lapse and committed to affect the recovery of the overpaid amount.

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

18.4.3.6 Unauthorized maintenance of pension fund and transfer of funds Rs 17.556 million

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council were adjusted in Town w.e.f 01.08.2002, the pension contribution @ 40 % of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

During audit of CEO DHA Sheikhpura for the financial year 2017-18, it was noticed that employees of defunct Zila Council service were adjusted in DHA, pension account was maintained and a sum of Rs 17.556 million was transferred by the District Health Authority out of account VI. Payment was held irregular because no database was prepared regarding total number of employees adjusted in different cadres total demand for pension contribution, missing subscriptions due from defunct District Government Sheikhpura.

Audit holds that due to poor financial management and negligence on the part of management public fund was not properly managed.

This resulted in unauthorized maintenance of pension funds

The matter was reported to the PAO concerned during October, 2018. Neither any reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 05]

18.4.3.7 Irregular Payment on account of Janitorial Services - Rs 2.77 million

According to Finance Department letter No. FD.SO(GOODS)44-4/2011 dated: 6th August, 2013 “No contingent staff shall be appointed

without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. The ban however shall not affect contingent paid staff to be appointed for execution of development schemes. The departments may ensure that the budget is met out of the relevant budget meant for the purpose.”

Medical Superintendent THQ Hospital Ferozwala made payment amounting to Rs 2.770 million for contract of Janitorial services, payment was held irregular because hospital has its own resources and manpower for provision of services. The contract was awarded /outsourced but the posts of the hospital were not reduced / rationalized.

Audit holds that due to negligence on the part of management payment was made.

This resulted in incurrence of irregular expenditure amounting to Rs 2.77 million

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 04]

18.4.3.8 Unauthorized expenditure without sanction of the competent authority - Rs 11.199 million

According to Rule 18.15(a) of PFR Vol-I, the sanction to the incurring of the expenditure (recurring or non-recurring) accorded within the financial year under the powers delegated by the Finance Department will lapse on 30th June.

Medical Superintendent DHQ Hospital Sheikhupura and THQ Hospital Sharaqpur made payment amounting to Rs 11.199 million during the financial period 2017-18 payment was held unauthorized because sanction of the competent authority was not obtained. Scrutiny of record revealed that expired sanction obtained during financial year 2016-17 was attached with the bills.

Audit was of the view that due to financial indiscipline and weak internal controls expenditure was incurred without valid sanction.

This resulted in unauthorized expenditure to the tune of Rs 11.199 million as detailed below:

| | Sanction No./ Date | Cheque No./ Date | Description | Amount (Rs in million) |
|-------------------------------------|---------------------------|-------------------------|---|-------------------------------|
| DHQ Hospital Sheikhupura [PDP No 8] | 2040/22-6-17 | 225/3-7-2017 | Purchase of 100 Nos Fowler beds with over bed tables, attendant bench and bed side locker | 6.680 |
| | 2035/22-6-17 | 222/3-7-17 | Repair & maintenance for electric work | 0.996 |
| | 1522/1-6-17 | 213/8-7-7 | Purchase of wheel chairs | 0.216 |
| | 1521/1-6-17 | 212/8-7-17 | Purchase of stretcher trolley | 0.144 |
| | 1794-95/17.6.17 | 22.9.17 | ACs | 2.735 |
| THQ Hospital Sharaqpur [PDP No 7] | 2537/17.6.17 | 798039/5.9.17 | X-ray films | 0.200 |
| | NM/2017 | 798034/28.8.17 | Hiring of Security Guards | 0.228 |
| | | | | 11.199 |

The matter was reported to the PAO concerned during October, 2018. Neither any reply was furnished nor DAC meeting was convened till finalization of this report.

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

18.4.3.9 Payment on account of Purchase of Medicines without DTL Reports Rs 9.504 million

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

During the audit of DHQ Hospital Sheikhupura for the year 2017-18, it was observed that medicines of Rs 9.504 million were purchased without DTL reports. Acceptance, payment and use of medicines without positive lab reports were against the above instructions.

| Cheque No./date | Name Of Contractor | Name Of Medicine | Batch # | Quantity | Rate | Amount |
|------------------------|---------------------------|-------------------------|----------------|-----------------|-------------|---------------|
| 856594/ 20.06.18 | Fresenius Medical Care | Hollow Fiber Dialyzer | YBB17100 | 3000 | 864 | 2,592,000 |
| | | Blood Tubing | YDC222 | 3000 | - | - |
| | | Fistula needle | YDN231 | 3000 | - | - |
| | | Fistula Needle | YDN261 | 3000 | - | - |
| 856504/ 25.01.18 | Fresenius Medical Care | Hollow Fiber Dialyzer | YAC30100 | 3072 | 864 | 2,654,208 |
| | | Hollow Fiber Dialyzer | YBC04100 | 2936 | 864 | 2,536,704 |
| | | Hollow Fiber Dialyzer | YBC28100 | 588 | 864 | 508,032 |
| | | Hollow Fiber Dialyzer | YCC01100 | 1404 | 864 | 1,213,056 |
| | | Blood Tubing | YDC191 | 8000 | - | - |
| | | Fistula needle | YDN251, | 8000 | - | - |

| | | | | | |
|--|----------------|-------------------|------|---|------------------|
| | | YCN241 | | | |
| | Fistula Needle | YDN281, YCN181 | 8000 | - | - |
| | | | | | 9,504,000 |

Audit was of the view that due to financial indiscipline and weak internal controls payment was made without obtaining DTL reports.

This resulted in unjustified payment amounting to Rs 9.504 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner besides fixing responsibility against the officers / officials at fault.

[PDP No 16]

18.4.3.10 Unauthorized and Doubtful Expenditure on Civil Works - Rs 8.793 million

According to Para 2.4 & 4.5 of B&R Code, no development work shall be executed without TS Estimate and administrative approval and all civil works needs to be recorded in Measurement Book.

Further According to Rule (9) of PPRA Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned the annual requirements has determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website

During audit it was observed that BHUs under the administrative control of office of DO Health Sheikhupura made a payment amounting to Rs 7.821 million on accounts of Civil Works. Similarly Medical Superintendent THQ Hospital Ferozwala paid Rs 972,320 on accounts of Civil Works. Payments were held irregular and doubtful because the estimates were neither prepared nor got approved from the competent authority. The annual plans were also neither prepared nor got approved from competent authority. The material was not entered in relevant stock register. The receipt and issuance of material was not seemed as justified. The balance of quantity of material of civil work was not worked out. The chances of misappropriation of material could not be ruled out. Measurement books were not maintained and the works were split into small orders to avoid open tender.

Besides the demand / requisition of civil work and material of civil was not got submitted from concerned quarters. The completion reports of works were not obtained from the competent authority. The chances of incomplete or defective works could not be ruled out.

This resulted in unauthorized and doubtful payment to the tune of Rs 8.793 million

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the expenditure in a manner prescribed besides fixing responsibility against the person at fault.

[PDP No 05, 15]

18.4.3.11 Loss due to non-auction of canteen – Rs 7.581 million

According to Rule 78(1) read with Rule 77, 78 & 79 of Punjab District Authorities Budget Rules, 2017 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the authority's account under the proper receipt head.

During audit of DHQ Hospital Sheikhpura for the period 2017-18, scrutiny of auction files revealed that canteen of the hospital was not auctioned for the financial year 2017-18. The same was auctioned for Rs 6.260 million during 2016-17.

During audit of THQ Hospital Muridke for the period 2017-18, scrutiny of auction files revealed that cycle stand and canteen of the hospital were not auctioned for the financial year 2017-18. The same were auctioned for Rs 1.321 million during 2016-17. This resulted in minimum loss of revenue of Rs 1.321 million to the public exchequer for 2017-18.

Audit was of the view that due to financial indiscipline and weak administrative controls canteen was not auctioned during 2017-18.

This resulted in loss of revenue of Rs 7.581 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No 9, 20]

18.4.3.12 Irregular payment due to non-supply of mattresses with beds – Rs 6.680 million

According to rate contract concluded by Secretary Primary & Secondary Healthcare Department for purchase of Bio medical equipment/ instruments & medical furniture etc, different accessories i.e. Mattress, Bed side locker, Over bed table and Attendant bench was required to be provided with the beds under the rate finalized @ Rs 66,800.

During audit of DHQ Hospital Sheikhpura for the financial year 2017-18, it was observed that expenditure of Rs 6.680 million was incurred for purchase of 100 Nos fowler beds with different accessories including mattress, bed side locker, over bed table and attendant bench. Scrutiny of supplier bill, delivery Challan and physical verification report revealed that 100 mattresses were not provided but payment was released to the supplier.

Audit was of the view that due to financial indiscipline and weak internal controls complete supply was not ensured.

This resulted in incomplete supply of items and irregular expenditure to the tune of Rs 6.680 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No 12]

18.4.3.13 Unauthorized and doubtful consumption of syringes & Branulas Rs 6.096 million

According to Rule 15.4 (a) and 15.5 of the PFR Vol-I “all materials received should be examined, counted, measured and weighted, as against may be, when delivery is taken and they should be kept in charge of responsible government servant. The receiving government servant should also require giving certificate that he has actually received the materials and recorded them in his appropriate stock register.

During audit it was observed that during financial year 2017-18 medicine store of office of DO Health Sheikhpura issued syringes, branulas, IV canulas to BHUs valuing Rs 1.901 million. Medical Superintendent THQ Hospital Ferozwala issued syringes branulas IV

canulas to medical wards valuing Rs 4.195 million. Scrutiny of record revealed that in consumption / expense register of BHU & wards patients Numbers and bed head tickets in case of indoor patients in the hospital were not mentioned only a statement was written that item was used in ward, this resulted in unauthorized and doubtful consumption.

Audit holds that due to weak internal control the record was not maintained.

This resulted in doubtful expenditure to the tune of Rs 1.901 million

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed fixing responsibility for doubtful consumption.

[PDP No 12, 08]

18.4.3.14 Overpayment due to purchase of medicine at higher rates Rs 4.479 million

As per rule 4 of PPR 2014 A procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

Medical Superintendent THQ Hospital Ferozwala made overpayment of Rs 4.310 million for purchase of medicine during financial year 2017-18. Scrutiny of record revealed that purchase was made at higher rates. Procuring agency did not compare rates of items purchased with rate of same salt in previous financial year. Rates of similar medicine were lower in 2016-17 but in current financial year exorbitant rates were paid. In some cases more than 300% rates were paid for similar medicine.

Medical Superintendent THQ Hospital Ferozwala also made overpayment amounting to Rs 169,788 due to local purchase of medicine which was available at lower rate in the rate contract of bulk purchase. Scrutiny of record revealed that purchase was made at higher rates whereas same article was available in bulk purchase rate contract.

Audit was of the view that due to weak internal control and medicines were procured at higher rates.

This resulted in overpayment to the tune of Rs 4.479 million and value for money was disregarded.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of amount overpaid besides fixing responsibility against the officers at fault under intimation to Audit.

[PDP No 07 & 23]

18.4.3.15 Irregular payment of salaries - Rs 4.109 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 audit of the office of the CEO DHA Sheikhpura it was observed that 10 Doctors were adjusted against the posts of Zila council cadre. Adjustment of doctors and payment of salaries was held irregular because approval of SNE was not obtained before the adjustment of employees against Zila council cadre. Approval of SNE was required because liability for pension payment against the posts of Zila council cadre not relate to Finance department government of the Punjab which do not fall under the definition of civil servant. Through the adjustment of doctors against these posts, health department made recruitment and post doctors against the vacant posts. In this situation number of employees against approved posts increased without approval of SNE.

| BPS of Posts | No of Posts | PM pay | Total PM |
|---------------------|----------------------|---------------|------------------|
| 19 | 1 | 69,090 | 69,090 |
| 17 | 9 | 30,370 | 273,330 |
| | Total PM | | 342,420 |
| | Annual Amount | | 4,109,040 |

Audit holds that due to negligence of the management irregular adjustment was made without approval of million

This resulted in irregular payment of salaries to the tune of Rs 4.109 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed fixing responsibility against the officers / officials at fault.

18.4.3.16 Unauthorized payment of salaries against the un-approved posts – Rs 2.830 million

According to Government of the Punjab, Primary & Secondary Healthcare Department letter No.SO(G-II) P&SHD/Misc./2016 dated 19th December, 2016, 10 Nos of daily wages staff (Data Entry Operator) were authorized to be hired at DHQ Hospital.

During audit of DHQ Hospital Sheikhpura for the year 2017-18, scrutiny of Health Council record revealed that 22 Nos. Data Entry Operators were hired against the authorized 10 Nos post. This resulted in unauthorized hiring of staff and excess expenditure of Rs 2.830 million during 2017-18.

Audit was of the view that due to financial indiscipline and weak internal controls daily wages staff was hired in excess of authorization.

This resulted in unjustified expenditure amounting to Rs 2.830 million.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed fixing responsibility against the officers / officials at fault.

[PDP No 17]

18.4.3.17 Irregular Consumption of POL Rs 1.923 million

According to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969, Log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle.

During audit of the office of Medical Superintendent THQ Hospital Ferozwala it was observed that a sum of Rs 1.923 million was spent on the consumption of POL for generator. Payment was held irregular and doubtful because the log books of the generator was not prepared with actual record of the entries. There was no backup or verification of the person who operate the generator in evening and night sessions. Consumption Certificate of four quarters were not obtained from the competent authority.

Audit holds that due to financial irregularity and weak internal control irregularity was committed.

This resulted in irregularity and non-compliance of rules.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 13]

18.4.3.18 Non-reimbursement of funds of Health Council from PMU- Rs 1.622 million

According to the contract documents for the contract namely “Hiring of firms for security and parking services in DHQs/THQs of Punjab” the Procuring agency (PMU) has received budget from Government of the Punjab for the hiring of firms for security and parking services in DHQs/THQs of Punjab.

During audit of DHQ Hospital Sheikhupura for the period 2017-18, scrutiny of Health Council record revealed that payment of Rs 1,622,260 was made to Security Company vide Cheque No. 260 dated 08.08.2017. The payment was made to the company from the Health Council funds as a temporary arrangement and was required to be reimbursed from PMU having a contract with the Security Company. The same was not reimbursed to Health Council Account despite lapse of one year.

Audit was of the view that due to poor financial management funds were not got reimbursed.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No -21]

18.4.4 Performance

18.4.4.1 Irregular payment on account of pay & allowances to Drug Inspector – Rs 2.420 million

According to Rule 2.10 (a)(i) of PFR Vol-I, in incurring or authorizing expenditure from government revenue, every sanctioning authority shall exercise the same vigilance in respect of expenditure from the government revenue as a person of ordinary prudence would exercise in respect of his own money.

Management of CEO Health made payment amounting to Rs 2.420 million on account of pay & allowances of Drug Inspectors and Secretary District Quality Control Board but cases for challans submitted by the Drug Inspectors to the District Quality Control Board for review or onward submission for prosecution to the Drug Court was neither available on record nor shown to audit. In absence of said record, recovery of government fines/ dues and working of Drug Inspectors could not be verified. This resulted in irregular payment on account of pay & allowances worth Rs 2.42 million during Financial Year 2017-18 as detailed below:

| Personal No. | Name of Employee | Total |
|--------------|------------------|-----------|
| 31012064 | BILAL YASEEN | 808,862 |
| 31002304 | IMRAN ANWAR | 874,689 |
| 31106099 | MUHAMMAD SHAHZAD | 736,689 |
| | | 2,420,240 |

Audit holds that due to weak internal control of the management work of the staff was not monitor.

This resulted in irregular payment of pay and allowances without discharging the official duties.

The matter was reported to the PAO concerned during October, 2018. Neither reply was furnished nor DAC meeting was convened till finalization of this report.

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

[PDP No 08]

CHAPTER 19

DISTRICT HEALTH AUTHORITY, SIALKOT

19.1 Introduction of the Authority

District Health Authority, Sialkot was established on 01.01.2017 under Punjab Local Government Act 2013. DHA, Sialkot is a body corporate having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

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

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

DHA Sialkot manages following primary and secondary health care facilities and institutes:

| Description | No. of health facility/ institute |
|------------------------------------|--|
| Basic Health Units/MNCH Centers | 105 |
| Government Rural Dispensary | 03 |
| Rural Health Centres | 06 |
| Tehsil Head Quarter Hospitals | 04 |
| District Head Quarter Hospitals | 01 |
| District Health Development Centre | 01 |
| District Health Officers | 01 |

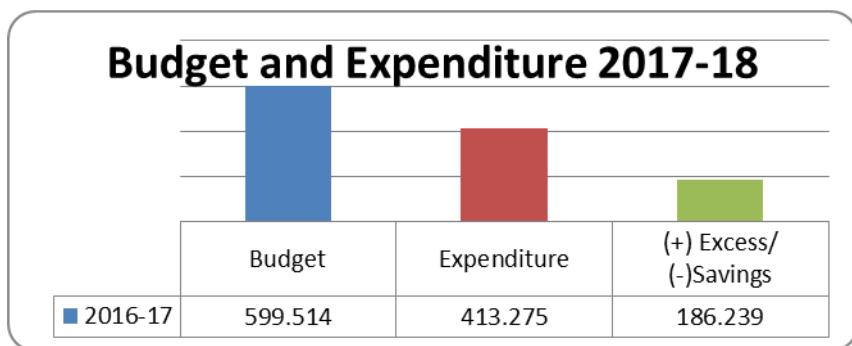
| Description | No. of health facility/ institute |
|---------------------------------|-----------------------------------|
| General Nursing School | 01 |
| District Blood Transfusion Unit | 01 |

19.2 Comments on Budget and Accounts

Total budget of District Health Authority for the Financial Year 2017-18 was Rs 1,736.116 million, against which Rs 1,799.316 million was spent. Overall overspendings of Rs 63.200 million during the Financial Years 2017-18 which was 3.58% of budgetary allocation, showing over expenditure than that of funds meant for provisions of amenities in District Health Authority thus depriving the community from getting better facilities.

(Rs in million)

| Financial Year | Budget | Expenditure | Excess expenditure | % Excess |
|----------------|-----------|-------------|--------------------|----------|
| 2017-18 | 1,736.116 | 1,799.316 | 63.200 | 3.58 |



19.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

| Sr. # | Audit Year | No. of Paras | Status of PAC Meetings |
|-------|------------|--------------|------------------------|
| 1 | 2017-18 | 18 | Not convened |

19.4 AUDIT PARAS

19.4.1 Irregularity & Non-compliance

19.4.1.1 Irregular utilization of SDA Budget - Rs 89.105 million

As per para 6(a)(i) of Guidelines for Utilization of one line Salary Budget circulated by Primary & Secondary Health Department of Government of Punjab vide letter No.SO (B&A)1-24/2016 dated 2-08-2017, “ The Drawing Disbursing Officer / DDO / Medical Superintendent concerned shall prepare the estimates of expenditure as per his requirement against each object code as required to run the hospital on prescribed format (Annexure-IV) at beginning of each financial year as well as on quarterly basis and intimate to Additional Secretary P&SHC Department. Further, As per para 6(a)(ii) of aforementioned guidelines, The DDO of concerned DHQ/DHQ will spend these funds strictly in line with detail object code wise budget prepared as per (i) above.

MS THQ Hospital Daska and MS THQ Hospital Sambrial did not prepare budget in respect of utilized SDA funds for the financial year 2017-18 as required by rules *ibid*. This resulted into irregular expenditure of Rs 89.105 million without preparation of budget.

Audit holds that SDA funds were utilized without budget due to weak internal controls.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of expenditure besides fixation of responsibility on person at fault under intimation to Audit.

[PDP No 159&110]

19.4.1.2 Irregular expenditure on purchase of day-to-day medicines Rs. 47.138 million

As Per Government of the Punjab Health department letter No 199-336 dated 30.04.1998 and letter No AAC/HD/1-42/94(p) 14.04.1998 the procedure for purchase of day to day Locally Purchased medicine Tender register should be maintained. The same committee should process the case which is nominated by the Government for bulk purchase of medicines. 5% security of the LP budget should be obtained from successful bidder Discount rate for drugs of multinational items finalized by the Government should be kept in view. Contract for disposable and

surgical items should be finalized separately on the basis of open tender, discount rate, rate contract. Patient's treatment register showing name registration number, address diagnosis, medicines etc. should be maintained. LP should not be for more than seven days for one patient. Drugs should be received defaced and issued from store against proper acknowledgement.

MS THQ Hospital Daska incurred expenditure of Rs 47.138 million on purchase of LP medicines but the above mentioned criteria was not fulfilled. The medicine was not purchased for specific patients as prescribed by the doctor. The medicine was purchased in bulk and kept in main store of medicine and then consumed in routine for all the patients. This resulted in irregular expenditure of Rs 47.138 million.

Audit is of the view that due to non compliance of rules the irregular purchase of medicine was incurred.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for inquiry of the matter and fixing of responsibility on the person at fault.

[PDP No 156]

19.4.1.3 Irregular Payment/ consumption of medicine due to non submission of samples for lab testing and Warranty Certificate Rs 13.314 million

According to clause "C" & vii of the purchase order by the Chief Executive Officer Health Sialkot i.e " Govt is well cognigent of its extra ordinary care. In addition to procuring agency's inspection committee the department's inspection committee may collect 1-2 samples at random from any batch/supply. The samples will be got tested by any international WHO qualified Lab, engaged/hired/authorized by provincial Govt. the cost of such lab test shall also be born by the supplier/contractor. The supplier will directly pay the charges to that particular Laboratory furthermore, the supply of drugs/Medicines will be governed by Drug Act, and rules framed there under, suppliers /Manufacturers will also furnish warranty certificate at the time of delivery, that the firm will replace un-consumed store if not consumed within shelf life without any further charges.

Chief Executive Health, District Health Authority Sialkot procured medicine and paid to contractor therefor without DTL reports. Further, medicine has been issued to the subsidiary formations for consumption which was required to be issued after these reports. Furthermore, no warranty certificate have been attained in accordance with the above provision of the purchase order. Audit is of the view that the current stock position from all the consuming agencies may be acquired and the medicine near to expiry be replaced from the suppliers. This resulted in irregular payment/consumption of medicine worth Rs 13,314,341 without lab testing and warranty as detailed in **Annexure-AM**.

Audit holds that due to non compliance of rules the medicine was issued and payment was made without lab testing.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit suggests compliance of rules and fixing of responsibility upon the person(s) at fault

[PDP No 3&4]

19.4.1.4 Unjustified transfer on adhoc Appointment pay and allowances thereof Rs 5.014 million and recovery of HASRA Rs 132,494 alongwith inadmissible increment of Rs 77,850

According to government instructions adhoc appointment is purly temporary arrangement and liable to be discontinued after appointment of regular incumbent. Furthermore adhoc appointment is non tranferable.

During scrutiny of HR record of THQ Hospital Pasrur,Sialkot it has been observed that following employees were appointed on adhoc basis at THQ Hospital Pasrur, Sialkot but after appointment of further adhoc employees they were transferred to THQ Sambrial and DHO office Sialkot(at BHUs) by the orders of the authority against the government rules, instead of termination of their services because appointment on adhoc basis is non transferable and post/office specific. Furthermore, the adhoc employee is not entitled for annual increment but the same was allowed to the said employee of Rs 77,850. This resulted in unjustified payment of pay and allowances to the adhoc employee of Rs 5,014,241. Moreover, HSRA is not admissible to any employ at THQ

hospital Sambrial being not less attractive THQ, hence recovery of HSRA of Rs 132,494 may also be made from the employees.

| Name of employee | Personal No | Place of first appointment | Place of transfer | Pay and allowances involved | HSRA | Increment |
|------------------|-------------|----------------------------|-------------------|-----------------------------|---------|-----------|
| Bilal Nasir | 31897062 | THQ Pasrur | THQ Sambrial | 1,144,257 | 63333 | 36675 |
| Arshya Yaseen | 31917194 | THQ Pasrur | THQ Sambrial | 1,165,912 | 69161 | 36675 |
| Faryaal Naveed | 31917198 | THQ Pasrur | DHO Sialkot | 667,964 | - | - |
| Ali Haider Awan | 31916698 | THQ Pasrur | DHO Sialkot | 1,141,971 | - | 4500 |
| Haris Riaz Raja | 31994888 | THQ Pasrur | DHO Sialkot | 894,137 | - | - |
| | | | | 5,014,241 | 132,494 | 77,850 |

Audit is of the view that due to non compliance of rules and weak internal controls the employee on adhoc appointment was transferred against rules

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit suggests inquiry of the matter and fixation of responsibility against the person at fault

[PDP No 103]

19.4.1.5 Unjustified payment to contingent paid staff Worth Rs 1.939 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 audit of THQ Hospital Sambrial for the financial year 2017-18, it was observed that contingent paid staff was hired despite availability of regular staff. It is also worth mentioning here that hospital has very low OPD patient rate. Hiring of contingent staff was unjustified. This resulted into irregular expenditure of Rs 1.939 million from public exchequer as detailed in **Annexure-AN**.

Audit holds that contingent staff was hired without requirement due to weak internal controls and defective financial discipline.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of expenditure besides fixation of responsibility on person(s) at fault under intimation to Audit.

[PDP No 118]

19.4.1.7 Unjustified purchase of TABs for Lady Health Visitors of Rs 1.239 millin in violaton of PPRA rules 2014

According to Rule 12(1) of PPRA 2009 for procurements over one hundred thousand rupees and up to the limit of two million rupees open tender shall be called and tender be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency: According to Rule 10 of PPRA, Specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. According to Rule 4 of PPRA, Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

During scrutiny of health council record of 48 BHUs under the jurisdiction of DHO Sialkot it has been observed that a payment of Rs 1239000/- (@ Rs 25500 for each computer Tablet) was collected and a centralized purchase was made by the apex office and tabs were distributed to the concerned BHUs against the spirit of rules ibid. the purchase is held unjustified/irregular on the following grounds

- 1 the health councils were required to purchase the tablets by itself at economy rates and according to their needs but the rate and item was imposed
- 2 the market rate of the tab was very low i.e 15000 approximately but it was delivered @ Rs 25500 and an undue benefit was obtained
- 3 For centralized purchase an advertisement was required in the daily newspaper
- 4 No warranty certificates were obtained

Audit holds that due to weak internal control and non compliance of rules the tabs were purchased through wrong procedure

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit suggests that matter may be inquired and the excess paid amount be recovered from the person at fault.

[PDP No 39]

19.4.1.8 Irregular Transfer and Non Provision of vouched Account of Rs 1.138 million

According to Punjab Finance Department Letter No IT(FD)3-7-2000 dt 1.1.2001 Building Department was required to render a completion certificate and refund the residual balance if any, together with statement of accounts to the concerned DDO after completion of the maintenance & repair of work for audit/record.

Scrutiny of accounts record of CEO Health DHA Sialkot it has been observed that an amount of Rs 1.138 million was transferred to the Building Division for various schemes. However, neither vouched accounts were rendered by the building department nor residual balance was deposited into govt treasury. Repair work completion certificate was also not found in record. This resulted in irregular expenditure of Rs 1.138 million. Furthermore, funds were required to be transferred under the liability head G10113-PWD Deposits, but nothing was provided in this regard.

| DDO Code | Document No | Description | Amount (Rs) | Date | Name of Scheme |
|----------|-------------|------------------|----------------|------------|--|
| SX9001 | 1900052245 | Office Buildings | 338000 | 16.11.2017 | M&R work to Khawaja Muhammad Safdar Dispensary Sialkot |
| SX9001 | 1900088321 | Office Buildings | 300000 | 16.11.2017 | M&R to EPI Center church road Sialkot |
| SX9001 | 5100070008 | Office Buildings | 500000 | 29.12.2017 | M&R work to MCH Center Mohallah Islamabad |
| | | Total | 1138000 | | |

Audit is of the view that due to weak internal control the vouched account and residual balance was not received from the building division nor any completion certificate was rendered.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit suggests justification of the matter.

[PDP No 2]

19.4.2 Internal Control Weaknesses

19.4.2.1 Inadmissible/Overpayment of Special Allowances of Rs 98.912 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No.FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of ad-hock allowance- 2010 @50% , the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.17. the remaining amount shall continue to be drawn at frozen level.

During scrutiny of records it has been observed that the doctors under the jurisdiction of CEO Health DHA, District Sialkot are being drawn various special allowances i.e health sector reform allowance, health professional allowance, incentive allowance, special health care allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008 hence they were not entitled for 100% of special allowances similarly the Charge Nurses are being paid special allowances i.e mess and dress allowances and nursing allowance and were not entitled for 50% ad-hock allowance 2010, hence they were also entitled for 50% of their special allowances. This resulted in inadmissible/overpayment of special allowances of Rs 98.912 million.

Audit is of the view that due to weak internal control the special allowances were paid in excess to the doctors and charge nurses

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit needs recovery under intimation to Audit.

[PDP No 15]

19.4.2.2 Unauthorized draw/Payment of Health Sector Reform allowance to the employees of Rs 38.460 million

According to Secretary Health Department letter No PO(P&EI)19-113/2004 dated 13.4.2007 that Health sector reform allowance is only admissible in the less attractive DHQs/THQs Furthermore, whereas THQ Pasrur is not included in the list of Less attractive DHQs/THQs vide

Secretary Health Notification No PO(P&E-I) 19-113/2004(V) dated 10.3.2007, as announced by the health department.

During scrutiny of records in respect of THQ Hospital Pasrur, it has been observed that HSRA is being paid to the MOs, WMOs, Specialists etc since long in violation of above notification but the hospital is not included in the list of less attractive hospitals. This resulted in unauthorized/inadmissible payment of HSR Allowance of Rs 38.460 million which may be recovered from the employees as detailed in **Annexure-AO**.

Audit is of the view that due to weak internal control HSRA is being paid in other than less attractive Hospital.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit needs recovery of the Amount.

[PDP No 83]

19.4.2.3 Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund Rs 30.264 million

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

During scrutiny of record it has been observed that certain health institutions in DHA Sialkot did not deduct GI, BF and General Provident Fund from the pay and allowances of the following regular employees, due to which they were paid in excess of the regular pay and allowances. Furthermore, it is pertinent to mention here that there is a possibility that the said employees were got regularized from contract and their pay was not fixed at the initial of their pay scale and the get the benefit of an increment. This resulted in overpayment of pay and allowances of Rs 30.264 million, due to non deduction of compulsory deductions, as detailed below:

| Name of formation | No of employees involved | Amount in millions | PDP No. |
|----------------------|--------------------------|--------------------|---------|
| DHO Sialkot | 129 employees | 25.444 | 31 |
| MS THQ Kotli Loharan | 09 employees | 1.958 | 68 |
| MS THQ Pasrur | 08 employees | 0.946 | 91 |
| SMO RHC Kahlian | 14 employees | 1.916 | 186 |
| | Total | 30.264 | - |

Audit is of the view that due to weak internal control GP Fund, GI and Benevolent fund was not deducted from the employees.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person at fault under intimation to Audit.

19.4.2.4 Unjustified drawl of incentive allowance recovery thereof Rs 13.298 million

According to letter No.PA/DS(G)4-8/2016 dated 03-08-2016 of Primary & Secondary Health Care Department of Government of Punjab, "In pursuance of approval of competent authority 40% of the existing allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants "on call basis" for the purpose of adjustment in duty roaster as devised by Punjab Information Technology Board. For the purpose, Consultants shall checkout from morning shift through Bio Metric Attendance System after 2.00 pm and shall check in again after 5.00 pm. The consultant remains in hospital at least one hour and shall conclude the round by check out again. Their attendance and evening rounds timings shall be strictly monitored through the Bio Metric Attendance System.

Certain health institution under the jurisdiction of DHA Sialkot revealed that specialists were drawing full amount of Incentive Allowance during the financial year 2017-18. However proof of evening visits alongwith biometric attendance of the specialists was not available in record. In the absence of evening stay register and biometric attendance drawl of incentive allowance was unjustified which resulted in overpayment. This resulted in unjustified payment of Rs 13.298 million as detailed below:

| Name of formation | No of employees involved | Amount in millions | PDP No. |
|----------------------|--------------------------|--------------------|---------|
| MS THQ Kotli Loharan | 03 doctors | 0.672 | 67 |
| MS THQ Pasrur | 10 doctors | 2.099 | 90 |
| MS THQ Sambrial | 08 doctors | 1.066 | 104 |
| MS THQ Daska | 14 doctors | 9.460 | 155 |
| | TOTAL | 13.298 | - |

Audit holds that due to weak internal controls, unjustified drawl of incentive allowance.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person at fault under intimation to Audit.

19.4.2.5 Recovery of Pay of Absent period Rs 9.739 million

According to Rule 3.33 of PFR Vol-3 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

During the course of audit THQ Hospital Daska, it was noticed from the record of Bio-metric system that 249 officers / officials found absent from their duties but the salary of absent period was not deducted. This resulted irregular drawal of pay and allowances amounting to Rs 9.739 million.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person at fault under intimation to Audit.

[PDP No 165]

19.4.2.6 Unauthorized drawl/Payment of Health Sector Reform allowance to the employees for Rs 8.940 million

According to Secretary Health Department letter No PO(P&EI)19-113/2004dated 13.4.2007 that Health sector reform allowance is only admissible in the less attractive DHQs/THQs Furthermore, whereas

DHQ/THQ Daska is not included in the list of Less Attractive DHQs/THQs vide Secretary Health Notification No PO(P&E-I) 19-113/2004(V) dated 10.3.2007, as announced by the health department.

During scrutiny of records of THQ Daska it has been observed that HSRA is being paid to the MOs, WMOs, Specialists etc in violation of this notification. This resulted in unauthorized/inadmissible payment of HSR Allowance of Rs 8.940 million which may be recovered from the employees.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that excess payment should be recovered from the concerned.

[PDP No 138]

19.4.2.7 Unauthorized draw/Payment of Health Sector Reform allowance to the employees of Rs 7.560 million

According to Secretary Health Department letter No PO(P&EI)19-113/2004 dated 13.4.2007 that Health sector reform allowance is only admissible in the less attractive DHQs/THQs Furthermore, whereas THQ Kotli Loharan is not included in the list of Less attractive DHQs/THQs vide Secretary Health Notification No PO(P&E-I) 19-113/2004(V) dated 10.3.2007, as announced by the health department.

During scrutiny of records in respect of THQ Hospital Kotli Loharan, it has been observed that HSRA is being paid to the MOs, WMOs, Specialists etc since long in violation of above notification but the hospital is not included in the list of less attractive hospitals. This resulted in unauthorized/inadmissible payment of HSR Allowance of Rs 7.560 million which may be recovered from the employees as detailed in **Annexure-AP**.

Audit is of the view that due to weak internal control HSRA is being paid in other than less attractive Hospital.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person at fault.

[PDP No 58]

19.4.2.8 Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts of Rs 7.327 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

During scrutiny of records of pay and allowances of certain health institutions under the jurisdiction of DHA Sialkot, it has been observed that following employees were allowed adjustment of pay and allowances as arrears during the year 2017-18, without any justification. No orders/evidence/service books in this regard were available with the department. This resulted in unjustified payment of Rs 7.327 million.

| Name of formation | No of employees involved | Amount in millions | PDP No. |
|-------------------|--------------------------|--------------------|---------|
| DHO Sialkot | 12 cases | 1.040 | 32 |
| MS THQ Pasrur | 41 cases | 5.465 | 86 |
| SMO RHC Kahlian | 08 cases | 0.622 | 185 |
| | | 7.327 | |

Audit is of the view that due to weak internal control the arrears were paid without obtaining the office copy and preparation of due drawn statement.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person at fault.

19.4.2.9 Unauthorized Drawl of Adhoc Allowance-2010 (50%) – Rs 6.596 million

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those Doctors who are drawing Health Sector Reform Allowance and Health Professional Allowance are not entitled to Adhoc Allowance,07/2010 @50%. Similarly the charge

nurses are drawing Mess allowance @8000 and Dress Allowance @3100. This adhoc allowance has not been granted to the employees who have been allowed an allowance equal to at least one month's initial of pay scale of 2008.

During scrutiny of record of THQ Hospital Kotli Lohran and THQ Hospital Pasrur Sialkot it has been observed that the following Charge Nurses were drawing Adhoc Relief Allowance, 2010 @50% during October 2012 to June 2017 in violation of above rule resulted in loss to Government Exchequer. This resulted in loss of Rs 6,595,830.

| Name of formation | No of employees involved | Amount in millions | PDP No. |
|----------------------|--------------------------|--------------------|---------|
| MS THQ Kotli Loharan | 14 Charge Nurses | 2.556 | 63 |
| MS THQ Pasrur | 13 Charge Nurses | 4.039 | 87 |
| | | 6.595 | |

Audit is of the view that due to weak internal control the unauthorized allowance was allowed to the staff

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person at fault.

19.4.2.10 Unjustified payment of pay and allowances through off cycle of Rs 4.633 million and recovery of income tax Rs 0.463 million

During Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

During scrutiny of HR off cycle data in respect of DHO Sialkot and MS THQ Hospital Daska it has been observed that following persons have been paid Rs 4.633 million on account of pay and allowances without any justification. Furthermore, income tax of Rs 0.463 million was also not deducted from the payment. This resulted in unjustified payment of pay and allowances through off cycle of Rs 4.633 million and non deduction of income tax of Rs 0.463 million.

| Name of formation | No of employees involved | Amount in millions | PDP No. |
|-------------------|--------------------------|--------------------|---------|
| DHO Sialkot | 11 cases | 1.848 | 34 |
| MS THQ Daska | 46 cases | 2.785 | 157 |
| | | 4.633 | |

Audit is of the view that due to weak internal control payment was made through offcycle without any justification.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit holds that record of off cycle payments was not maintained due to negligence of management and weak internal controls.

19.4.2.11 Payment of Health Sector Reform Allowance in excess of entitlement - Rs 3.816 million

According to letter No. PO (P&E-I)19-113/2004 dated 13.04.2017 of Punjab Finance Department, Health Sector Reform Allowance will be given to the Staff at the rates below:

| BPS | Rate of HSRA at THQ Hospital |
|--------------------------------|------------------------------|
| MS/MO/WMO | Nil |
| Anesthetist/Radiologist BPS-18 | 12,000 |
| Other Specialist | 8,000 |

M.S THQ Hospital Daska paid an amount of Rs 3.816 million to different doctors on account of Health Sector Reform Allowance which is more than their entitlement as the hospital is not in less attractive category. This resulted in excess payment of Rs 3.816 million.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that excess payment should be recovered from the concerned.

[PDP No 137]

19.4.2.12 Unauthorized collection of Test charges - Rs 3.764 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud,

negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.As per notification of the Govt of the Punjab (Health) Department vide Letter no SO(H&D)-12-13/73 dated 11-04-1985 professors and assistant professors, specialist and paramedics were entitled to draw 35% Doctor share and 20% staff share.

During the audit of THQ Kotli Loharan,THQ Pasrur & RHC Kotli Loharan, it was observed that an amount of Rs 3.764 million was received from the patients for the tests of HIV, HBV, HCV and out of which 55% doctor& paramedics share of Rs 2.070 million was paid, whereas there was no government notification for the charges of these tests. This resulted in unauthorized collection of test charges of Rs 3.764 million for the year 2017-18.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixing of responsibility against the person at fault.

[PDP No 65,89 &184]

19.4.2.13 Unjustified payment of SSB 30% and overpayment of pay and allowances of Rs 2.746 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Social Security Benefit 30% in lieu of Pension was paid to the following staff by the THQ Kotli Loharan,THQ Pasrur & RHC Kotli Loharan of DHA Sialkot during the financial year 2017-18. However services of the officials were regularized since long. The pay of these employees was required to brought on initial of their pay scales and payment of SSB 30% was required to be discontinued. This resulted in unjustified payment of SSB of Rs 2.746 million and overpayment of pay and allowances which may be calculated by the account office at the time of fixation of pay.

Audit holds that due to weak internal controls, Social Security Benefit @30% in lieu of pension was paid to charge nurse even after the regularization of the services.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixing of responsibility against the person at fault.

[PDP No 70,93&187]

19.4.2.14 Unjustified transfer on adhoc Appointment pay and allowances thereof Rs 1.815 million

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

During scrutiny of HR record of RHC Kahlian Sialkot it has been observed that Mrs Ayesha Chandni WMO was appointed on Adhoc basis at THQ Kotli Loharan, Sialkot but after appointment of regular WMO at THQ Kotli Loharan she has been transferred to RHC Kahlian instead of termination of her services because Appointment on adhoc basis is non transferable and post/office specific. Furthermore, the adhoc employee is not entitled for annual increment but the same was allowed to the said employee. This resulted in unjustified payment of pay and allowances to the adhoc employee of Rs 1814,582

| Name of employee | Personal No. | Place of first appointment | Place of transfer | Pay and allowances involved |
|--------------------|--------------|----------------------------|-------------------|-----------------------------|
| AYESHA CHANDNI WMO | 31822940 | THQ Kotly Loharan | RHC Kahlian | 1,814,582 |

Audit is of the view that due to non compliance of rules and weak internal controls the employee on adhoc appointment was transferred against rules

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for inquiry of the matter and fixation of responsibility against the person at fault

[PDP No 188]

19.4.2.15 Illegal Occupation of Residence of Medical Officer Rs 1.237 million

According to orders contained in Government of Punjab finance department letter No. (II) XV (24)/76 dated 27.09.1980, penal rent at rate of 60% maximum of the pay of the designated residence to the unauthorized occupants is required to be deducted and deposited into government treasury.

During scrutiny of visit of BHUs under the jurisdiction of DHO Sialkot it was observed that the residence of the Medical Officer BS-17 at BHU Kot Bhukran was occupied by Muhammad Waqar Junior clerk (BS-11) of CEO health office Sialkot bearing personal No 31698809 since 1.7.16 which was clear violation of the rule *ibid*, therefore the penal rent for that period at the rate of 60% of maximum stage of basic pay of BS-17 amounting to Rs. 1,237,194 (76370 x 60% x 27 months) should be imposed due to unauthorized occupation of govt. residence. Furthermore, no orders for allotment were found available in the records of DHO office. This resulted in illegal occupation of designated residence and recovery thereof Rs 1,237,194

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person(s) at fault.

[PDP No 38]

19.4.2.16 Recovery Due to Absent Period Rs 1.993 million

According to Government of the Punjab, Health Department, Secretary Health letter No.PS(SH)30-06-2010 dated 30-06-2010, half of the monthly HSR allowance of the Doctor or staff member concerned on one unauthorized absence during a month will be made and stoppage of HSR allowance for three month at the minimum but may be upto six month on two unauthorized absence during a month and HSRA will be permanently stopped on more than two unauthorized absence.

During audit of THQ Hospital Daska, officers / officials found absent from their duties but the HSRA was allowed during the absent period. HSRA of following doctors should have been stopped permanently due to more than two unauthorized absence. This resulted in irregular drawl of pay and allowances amounting to Rs 1.993 million.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends that excess payment should be recovered from the concerned.

[PDP No 149]

19.4.2.17 Non Deduction of Income Tax Rs 1.112 million

According to section 153 of Income Tax Ordinance 2001 amended through Finance Act 2015, the income tax was required to be deducted @ 7.75% on supply of goods from the others (non-filers).

Incharge BHUs of District Health Officer Sialkot paid Rs 14.350 million from Health Council Account for different purchases but the income tax Rs 1.112 million was not deducted from bills of vendors as detailed below. This resulted in non deduction of income tax which may be recovered.

Audit is of the view that due to weak internal control the income tax was not deposited

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixing of responsibility against the person at fault.

[PDP No 33]

19.4.2.18 Unauthorized payment of Health Sector Reform Allowance Rs 1.025 million

According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. As per letter No. PMU/PHSRP/G-I-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the HSR allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs

/ BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered. Further no HSRA is admissible during leave period.

During scrutiny of records it has been observed that the following employees were drawing Health Sector Reform Allowance in the THQ Hospital Kotli Loharan, Sialkot without entitlement of the government at the place of posting. This resulted in unauthorized drawl of Health sector reform allowance of Rs 1.025 million.

Audit is of the view that due to weak internal control the inadmissible allowance was paid to the employees.

No reply was submitted by the department

The matter was reported to CEO / PAO concerned in November, 2018. Neither any reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixing of responsibility against the person at fault.

[PDP No 64]

ANNEXURES

PART-I

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2018-19**

District Health Authority, Attock**(Rs in million)**

| Sr. No | Name of Formation | PDP No. | Description of Para | Amount (Rs) | Nature of Para |
|--------|-------------------|---------|---|-------------------|----------------|
| 1 | CEO (DHA) Attock | 6 | Irregular Payment of Allowances under Head A01270-Other | Rs 0.453 millions | Non compliance |
| 2 | CEO (DHA) Attock | 11 | Loss to Government due to wastage of government Vehicle | | Non compliance |
| 3 | CEO (DHA) Attock | 13 | Mis appropriation of Rs 233,350 | Rs 233,350 | Non compliance |
| 4 | CEO (DHA) Attock | 15 | Irregular payment of Rs 233,350 | Rs 233,350 | Non compliance |
| 5 | DO (Health) | 16 | Difference of expenditure in DDO and FI DATA Rs 2.40 million | Rs 2.40 Million | Non compliance |
| 6 | DO (Health) | 17 | Over payment of Rs 0.576 million due to non recovery of HSRA from the staff on general duty | Rs 0.576 million | Non compliance |
| 7 | DO (Health) | 18 | Receipt of medicines without clearance of DTL Report | | Non compliance |
| 8 | DO (Health) | 19 | Un-authorized drawl of money by DDO instead of vender name Rs 24.831 million | Rs 24.831 million | Non compliance |
| 9 | DO (Health) | 21 | Doubtful expenditure of Rs 28.22 million | Rs 28.22 million | Non compliance |
| 10 | DO (Health) | 23 | Mis-Classified Expenditure - Rs.0.384 million | | Non compliance |
| 11 | DO (Health) | 24 | Irregular Expenditure on POL - Rs 0.518 | Rs 0.518 | Non compliance |
| 12 | DO (Health) | 27 | Irregular Payment of Pay & Allowance due to working on general duty Rs 15.457 million | | Non compliance |
| 13 | DO (Health) | 29 | Non verification of GST paid to supplier Rs 0.749 million & Non deposit of 1/5th GST Rs 0.149 million | Rs 0.749 million | Non compliance |
| 14 | DO (Health) | 30 | Non-approval of accounting systems of Health Council from Finance Department Punjab | | Non compliance |
| 15 | DO (Health) | 34 | Retention of Govt. money in Bank Rs 10.593 million | Rs 10.593 million | Non compliance |
| 16 | DO (Health) | 35 | Wasteful expenditure incurred on barber kit in millions rupee | | Non compliance |

| Sr. No | Name of Formation | PDP No. | Description of Para | Amount (Rs) | Nature of Para |
|--------|-------------------|---------|---|--------------------|----------------|
| 17 | DO (Health) | 36 | Overpayment on purchase of TAB (android mobile) amounting to -Rs.755,262 | Rs.755,262 | Non compliance |
| 18 | DO (Health) | 38 | Irregular expenditure on repair of vehicles Rs 242,568 | Rs 242,568 | Non compliance |
| 19 | DO (Health) | 39 | Non-verification of GST - Rs.753,557 | Rs.753,557 | Non compliance |
| 20 | DO (Health) | 41 | Unjustified expenditure on account of entertainment worth -Rs.44,212 | Rs.44,212 | Non compliance |
| 21 | DO (Health) | 42 | Un-justified allocation of medicines without demand worth | | Non compliance |
| 22 | DO (Health) | 43 | Non reconciliation of Expenditure Rs 392.921 million | Rs 392.921 Million | Non compliance |
| 23 | DO (Health) | 46 | Misclassification of account Rs 7.60 million | Rs 7.60 million | Non compliance |
| 24 | DHQ Hospital | 47 | Difference in salary expenditure Rs 48.693 million | Rs 48.693 million | Non compliance |
| 25 | DHQ Hospital | 50 | Wastage of Govt. money – Rs 1.270 million | | Non compliance |
| 26 | DHQ Hospital | 51 | Irregular expenditure account of medical equipments without inspection certificate–Rs 296,400 | Rs 296,400 | Non compliance |
| 27 | DHQ Hospital | 55 | Non utilization of SDA budget Rs 3.946 million | Rs3.946 million | Non compliance |
| 28 | DHQ Hospital | 57 | Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure Rs – million | | Non compliance |
| 29 | DHQ Hospital | 60 | Non verification of deposit of Income Tax Rs 12.300 million | Rs 12.300 million | Non compliance |
| 30 | DHQ Hospital | 62 | Retention of Govt money in Bank – Rs8.400 million | Rs 8.400 million | Non compliance |
| 31 | DHQ Hospital | 63 | Loss to Govt due to blast at children ward Rs 100.00 million | Rs 100.00 million | Loss to Govt |
| 32 | DHQ Hospital | 69 | Non auctioning of miscellaneous damaged items through committee | | Non compliance |
| 33 | DHQ Hospital | 70 | Non Disposal of medicines near expiry | | Non compliance |
| 34 | DHQ Hospital | 72 | Receipt of medicines without clearance of DTL Report - Rs 104,800 | Rs 104,800 | Non compliance |
| 35 | DHQ Hospital | 75 | Loss to Govt. due to theft of actionable items Rs | | Non compliance |

| Sr. No | Name of Formation | PDP No. | Description of Para | Amount (Rs) | Nature of Para |
|--------|-----------------------|---------|--|-------------------|----------------|
| 36 | DHQ Hospital | 76 | Unauthorized payment of Practice compensatory Allowances – Rs 48,887 | Rs 48,887 | Non compliance |
| 37 | DHQ Hospital | 77 | Qualification allowance Rs 430,000 | Rs 430,000 | Non compliance |
| 38 | DHQ Hospital | 80 | Overpayment of Integrated Allowance to Non Entitled Officials -Rs 120,000 | Rs 120,000 | Non compliance |
| 39 | DHQ Hospital | 81 | Overpayment due to inadmissible pay and allowances Rs 83,543 | Rs 83,543 | Non compliance |
| 40 | DHQ Hospital | 82 | Unauthorized drawal of money by DDO instead of vendor name Rs 8.400 million | Rs 8,400 million | Non compliance |
| 41 | DHQ Hospital | 83 | Irregular payment due to wrong designation in data Rs 12.947 million | Rs 12.947 million | Non compliance |
| 42 | DHQ Hospita | 84 | Irregular Payment due to incomplete data of employees Rs 14.837 million | Rs 14.837 million | Non compliance |
| 43 | DHQ Hospital | 89 | Irregular payment of Health Risk allowance to staff of BPS-05, recovery thereof – Rs88,500 | Rs88,500 | Non compliance |
| 44 | Nursing School Attock | 93 | Non recovery of stipend from students discontinued training- Rs495,523 | Rs495,523 | Non compliance |
| 45 | Nursing School Attock | 94 | Overpayment of stipend to students for vacations – Rs 529,124 | Rs 529,124 | Non compliance |
| 46 | Nursing School Attock | 95 | Irregular expenditure on repair of vehicle Rs. 269,932 | Rs. 269,932 | Non compliance |
| 47 | Nursing School Attock | 96 | Irregular expenditure on account of payments from irrelevant heads-Rs53,451 | Rs53,451 | Non compliance |
| 48 | Nursing School Attock | 101 | Overpayment of Integrated Allowance Rs43,200 | Rs43,200 | Non compliance |
| 49 | THQ Hospital Hazro | 103 | Misclassification of account Rs 2.855 million | Rs 2.855 million | Non compliance |
| 50 | THQ Hospital Hazro | 104 | Difference in salary expenditure Rs 11.300 million | Rs 11.300 million | Non compliance |
| 51 | THQ Hospital Hazro | 105 | Un-authorized payment of allowances recovery of Rs 68,397 | Rs 68,397 | Non compliance |
| 52 | THQ Hospital Hazro | 106 | Wasteful expenditure due to supply of medicines by MSD without demand Rs 6.381 million | Rs 6.381 million | Non compliance |
| 53 | THQ Hospital Hazro | 109 | Doubtful payment without acknowledgment - Rs 1.361 million | Rs 1.361 million | Non compliance |

| Sr. No | Name of Formation | PDP No. | Description of Para | Amount (Rs) | Nature of Para |
|--------|--------------------------|---------|--|-------------------|----------------|
| 54 | THQ Hospital Hazro | 111 | Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure Rs 14.404 million | Rs 14.404 million | Non compliance |
| 55 | THQ Hospital Hazro | 119 | Non verification of deposit of Income Tax Rs 737,735 | Rs 737,735 | Non compliance |
| 56 | THQ Hospital Hazro | 120 | Non deducted of Income Tax on doctors share Rs 92,188 | Rs 92,188 | Non compliance |
| 57 | THQ Hospital Hazro | 121 | Receipt of medicines without clearance of DTL Report - Rs 5.562 million | Rs 5.562 million | Non compliance |
| 58 | THQ Hospital Hazro | 122 | Short supply of Amoxil capsul 500 mg by MSD | | Non compliance |
| 59 | THQ Hospital Hassanabdal | 125 | Irregular Payment of salary Rs 435,104 | Rs 435,104 | Non compliance |
| 60 | THQ Hospital Hassanabdal | 130 | Irregular payment against erratic posting-Rs 3.440 million | Rs 3.440 million | Non compliance |
| 61 | THQ Hospital Hassanabdal | 131 | Irregular drawl of pay – Rs 98,077 | Rs 98,077 | Non compliance |
| 62 | THQ Hospital Hassanabdal | 138 | Defective supply of medicines-Rs 3.075 million | Rs 3.075 million | Non compliance |
| 63 | THQ Hospital Hassanabdal | 139 | Supply of misbranded medicines-Rs 2.632 million | Rs 2.632 million | Non compliance |
| 64 | THQ Hospital Hassanabdal | 141 | Supply of medicine in violation of government instructions | | Non compliance |
| 65 | THQ Hospital Hassanabdal | 143 | Supply of DTL rejected medicines by PMU - Rs 0.685 million | Rs 0.685 million | Non compliance |
| 66 | THQ Hospital Hassanabdal | 144 | Non utilization of Government Funds – Rs 12.527 million | Rs 12.527 million | Non compliance |
| 67 | THQ Hospital Hassanabdal | 145 | Irregular expenditure in excess of allocated budget Rs 6.832 million | Rs6.832 million | Non compliance |
| 68 | THQ Hospital Hassanabdal | 147 | Loss To local Govt Due To Non Auction of Canteen & Parking – Rs 0.498 million | Rs 0.498 million | Non compliance |
| 69 | THQ Hospital Pindigheb | 151 | Rush of expenditure at the close of Financial Year Rs3.726 million | Rs3.726 million | Non compliance |
| 70 | THQ Hospital Pindigheb | 154 | Delay in purchase of medicine -Rs3.433 million | Rs3.433 million | Non compliance |
| 71 | THQ Hospital Pindigheb | 155 | Non-bifurcation / utilization of the budget in approved ratio-Rs2.933 million | Rs2.933 million | Non compliance |
| 72 | THQ Hospital Pindigheb | 157 | Irregular payment of to daily wages / contingent staff Rs2.520 million | Rs2.520 million | Non compliance |
| 73 | THQ Hospital Pindigheb | 159 | Un authorized splitting of expenditure to avoid open tendering-Rs2.439 million | Rs2.439 million | Non compliance |

| Sr. No | Name of Formation | PDP No. | Description of Para | Amount (Rs) | Nature of Para |
|--------|------------------------|---------|---|-------------------|----------------|
| 74 | THQ Hospital Pindigheb | 160 | Overpayment due to drawl of in-admissible allowances-Rs1.500 million | Rs1.500 million | Non compliance |
| 75 | THQ Hospital Pindigheb | 161 | Un authentic payments without crossed cheques and valid acknowledgement Rs5.372 million | Rs5.372 million | Non compliance |
| 76 | THQ Hospital Pindigheb | 162 | Doubtful payment of bills due to non availability of inv no & date-Rs994,585 | Rs994,585 | Non compliance |
| 77 | THQ Hospital Pindigheb | 163 | Non reconciliation of government receipts Rs632,173 | Rs632,173 | Non compliance |
| 78 | THQ Hospital Pindigheb | 164 | Un justified payment of POL charges-Rs642,845 | Rs642,845 | Non compliance |
| 79 | THQ Hospital Pindigheb | 165 | Non-obtaining of Schedule of payments from DAO for verification-Rs53.415 million | Rs53.415 million | Non compliance |
| 80 | THQ Hospital Pindigheb | 166 | Non prepration of code wise classified expenditure Rs 53.415 million | Rs53.415 million | Non compliance |
| 81 | THQ Hospital Pindigheb | 167 | Non reconciliation of expenditure-Rs53.415 million | Rs53.415 million | Non compliance |
| 82 | THQ Hospital Pindigheb | 169 | Non maintenance of Cash Book-Rs53.415 million | Rs53.415 million | Non compliance |
| 83 | THQ Hospital Pindigheb | 170 | Un-justified expenditure on Pay & Allowances - Rs.39.017 million | Rs.39.017 million | Non compliance |
| 84 | THQ Hospital Pindigheb | 171 | Non reconciliation of expenditure Rs14.992 million | 14.992 million | Non compliance |
| 85 | THQ Hospital Fatehkang | 177 | Non verification of GST – Rs 334,871 | Rs 334,871 | Non compliance |
| 86 | THQ Hospital Fatehkang | 178 | Non-deduction of different Allowances during leave – Rs 73,700 | Rs 73,700 | Non compliance |
| 87 | THQ Hospital Fatehkang | 179 | Irregular purchases of lab items - Rs 537,318 | Rs 537,318 | Non compliance |
| 88 | THQ Hospital Fatehkang | 181 | Non prepration of objectwise budget- Rs8.372 million | Rs8.372 million | Non compliance |
| 89 | THQ Hospital Fatehkang | 183 | Unauthorized Drawl/payment of inadmissible Allowances – Rs 61,505 | Rs 61,505 | Non compliance |
| 90 | THQ Hospital Fatehkang | 185 | Less recovery on pay on account of resignation – Rs 58,854 | Rs 58,854 | Non compliance |
| 91 | THQ Hospital Fatehkang | 187 | Overpayment on account of 5% of basic pay - Rs468,782 | Rs 468,782 | Recoverable |
| 92 | THQ Hospital Fatehkang | 191 | Provision of medicines less than demand - Rs4.741 million | Rs 4.741 million | Non compliance |
| 93 | THQ Hospital Fatehkang | 193 | Non-clearance of DTL of medicines received from MSD - Rs 3.399 million | Rs 3.399 million | Non compliance |
| 94 | THQ Hospital Fatehkang | 194 | Non-approval of accounting systems of Health Council from Finance Department Punjab | | Non compliance |

| Sr. No | Name of Formation | PDP No. | Description of Para | Amount (Rs) | Nature of Para |
|--------|------------------------|---------|---|-------------|----------------|
| 95 | THQ Hospital Fatehkang | 197 | Non-verification of GST – Rs 301,495 | Rs 301,495 | Non compliance |
| 96 | THQ Hospital Fatehkang | 199 | Irregular expenditure incurred through splitting – Rs 503,296 | Rs 301,495 | Non compliance |

District Health Authority-Bhakkar

| Sr. No | Name of Formation | PDP No. | Description of Para | Nature of Para | Amount (Rs) |
|--------|-------------------------|---------|---|----------------|-------------|
| 1 | THQ Hospital Derya Khan | 09 | Irregular expenditure on refreshment | Irregularity | 532,430 |
| 2 | THQ Hospital Mankera | 28 | Excess medicine issued by Dispensary | Irregularity | 485,840 |
| 3 | GNS | 41 | Doubtful Payment of stipend | Irregularity | 115,297 |
| 4 | THQ Hospital Kallurkot | 49 | Irregular payment of Loan from Health Council Fund Rs300,000 and recovery of interest | Irregularity | 45,000 |
| 5 | DHQ Hospital | 71 | Irregular Cash Payment instead of Cross Cheque/Pay Order | Irregularity | 888,226 |
| 6 | DHQ Hospital | 85 | DTL failed medicines supplied by MSD Lahore and accepted by DHQ Bhakkar | Loss to Govt. | 51,120 |
| 7 | DOH Bhakkar | 102 | Loss to Government due to non auction of unserviceable vehicles | Loss to govt. | 2,000,000 |
| 8 | DOH Bhakkar | 112 | Over payment on account of Purchase of Samsung Galaxy Tablets on higher rates | Recovery | 372,105 |

District Health Authority, Chakwal

| Sr No. | Name of Formation | Title of Para | Nature of Para | Amount |
|--------|--------------------------|--|----------------|--------|
| 1 | THQ Talangang | Irregular expenditure of huge funds due to Non-approval of accounting systems of Health Council from Finance Department Punjab | Irregularity | 0 |
| 2 | | Loss to government due to non-auctioning of Old material | Performance | 0 |
| 3 | | Irregular payment without clearance of DTL Report | Irregularity | 1.116 |
| 4 | City Hospital, Talangang | Non-receipt of items as per specification | Irregularity | 0.757 |
| 5 | | Non-approval of accounting systems of Health Council from Finance Department Punjab | Irregularity | 0 |
| 6 | | Difference expenditure with FI data | Irregularity | 0.475 |

| Sr No. | Name of Formation | Title of Para | Nature of Para | Amount |
|--------|-----------------------|---|------------------------|---------|
| 7 | | Purchase of LP medicines without rate contract | Irregularity | 3.614 |
| 8 | | Difference in salary expenditure | Weak Internal Controls | 8.193 |
| 9 | | Poor performance/ depriving the community due to vacant posting | Weak Internal Control | 0 |
| 10 | | Irregular supply of syrup without measuring cup and spoon | Irregularity | 1.165 |
| 11 | SMO RHC Balkasar | Non-execution of rate contract for medicines | Irregularity | 1.0 |
| 12 | | Un-justified Booking of expenditure | Irregularity | 4.189 |
| 13 | | Un-authorized drawl of money by DDO instead of vender name | Irregularity | 0.966 |
| 14 | | Non-approval of accounting systems of Health Council from Finance Department Punjab | Irregularity | 0 |
| 15 | CEO Health, Chakwal | Irregular payment of TA/ DA to LHWs not posted at DHA | Irregularity | 0.453 |
| 16 | | Misappropriation due to through procurement through arranged documents | Weak Internal Controls | 0.050 |
| 17 | | Difference in Bank Balance | Weak Internal Controls | 117.210 |
| 18 | DHQ Hospital, Chakwal | Over payment on account of mileage in TA Bills | Weak Internal Controls | 0.112 |
| 19 | | TA/DA Bill not counter signed by Controlling Officer | Irregularity | 0.042 |
| 20 | | Income tax less deducted | Weak Internal Control | 0.031 |
| 21 | | Non-approval of accounting systems of Health Council from Finance Department Punjab | Irregularity | 0 |
| 22 | | Non deduction of 10% security and Cost of dismantled Material from Civil works | Weak Internal Control | 0.392 |
| 23 | | Non-provision of budget for Local Purchase of medicines | Weak Internal Control | 24.388 |
| 24 | DHQ Hospital, Chakwal | Unauthorized absents from Duty | Weak Internal Control | 0 |
| 25 | DHQ Hospital, Chakwal | Non-clearance of DTL of medicines received from MSD | Irregularity | 1.695 |
| 26 | | Non-clearance of DTL of medicines received from MSD (Choa Saiden Shah) | Irregularity | 0.103 |
| 27 | RHC Choa Saiden Shah | Loss due to receipt of substandard medicines | Weak Internal Control | 0.196 |
| 28 | | Irregular payment of GST & Income Tax | Irregularity | 0.114 |
| 29 | | Non deduction of late delivery charges from suppliers of Medicines | Weak Internal Control | 0.046 |
| 30 | | Likely misappropriation | | 0.141 |
| 31 | | Irregular re-appropriation of funds out of SDA | Irregularity | 0.766 |

| Sr No. | Name of Formation | Title of Para | Nature of Para | Amount |
|--------|--|---|--|-----------------------|
| 32 | | Non-deduction of GST & PST | Weak Internal Control | 0.334 |
| 33 | | Income tax Less deducted | Weak Internal Control | 0.038 |
| 34 | | Non-verification of GST | Weak Internal Control | 0.217 |
| 35 | | Irregular expenditure on purchase of LP medicines without budget | Irregularity | 3.546 |
| 36 | | Over payment on account of TA/DA claim | Weak Internal Control | 0.119 |
| 37 | | Trauma Center, Kallar Kahar | Non-transparent procurement of Tablets | Weak Internal Control | 0.297 |
| 38 | Non supply of medicine | | Weak Internal Control | 0.834 |
| 39 | Loss to Govt due procurement of rate contract items from LP | | Weak Internal Control | 0.140 |
| 40 | Supply of medicine in violation of government instructions | | Irregularity | 0 |
| 41 | Likely Misappropriation of stores | | Weak Internal Control | 1.068 |
| 42 | Irregular expenditure due to non-maintenance SDA pass book | | Irregularity | 28.347 |
| 43 | Irregular expenditure from SDA | | Irregularity | 11.331 |
| 44 | Irregular expenditure on account of local purchase of medicine | | Irregularity | 4.289 |
| 45 | Defective supply of medicines | | Weak Internal Control | 4.253 |
| 46 | Supply of misbranded medicines | | Weak Internal Control | 2.840 |
| 47 | Wasteful expenditure for procurement of LEDs | | Weak Internal Control | 0.299 |
| 48 | Gen. Nursing School, Chakwal | Irregular Payment on account of Leave Encashment | Irregularity | 0.199 |
| 49 | | Un reconciled bank balance and closing balance of cash book-Rs283,037 | Weak Internal Control | 0.283 |
| 50 | | Shortage of Computer Systems in the stock register | Weak Internal Control | 0.120 |
| 51 | | Un authorized payment in cash | Irregularity | 3.198 |
| 52 | | Non-maintenance of LP Register | Weak Internal Control | 2.809 |
| 53 | | Irregular drawl of pay during unauthorized shifting of head quarter | Irregularity | 1.180 |
| 54 | | Non-maintenance of cash book | Weak Internal Control | 15.572 |

District Health Authority, Gujranwala

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|------------------------|---------|---|--------|
| 1 | CEO Health Gujran wala | 1 | Loss due to delay in completion of Scheme | 22.477 |
| 2 | | 4 | Irregular payment of | 1.005 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|-------------------------|---------|---|--------|
| | | | incentive | |
| 3 | | 5 | Undue retention of public money | 1.722 |
| 4 | | 7 | Non-recovery of overpayment of pay & allowances | |
| 5 | | 9 | Unlawful transfer posting of Medical Officers | |
| 6 | | 10 | Doubtful payment of Pay & Allowances | 0.438 |
| 7 | | 11 | Overpayment of House Rent Allowance | 0.694 |
| 8 | | 12 | Doubtful expenditure on Repair of vehicle | 0.500 |
| 9 | | 13 | Mis-appropriation of Funds | 0.166 |
| 10 | | 14 | Doubtful expenditure on contingent paid staff | 12.210 |
| 11 | | 15 | Splitting of Job Orders to avoid quotations/Advertisement on PPRA Website – | 1.226 |
| 12 | | 16 | Less deduction of Income Tax | 0.054 |
| 13 | | 18 | Splitting of Job Orders to avoid quotations/ Advertisement on PPRA Website | 0.909 |
| 14 | | 19 | Less deduction of Income Tax | 0.026 |
| 15 | | 21 | Unauthorized payment on account of weather shield amounting | 0.029 |
| 16 | District Officer Health | 22 | Non Recovery on Account of Conveyance Allowance | 4.229 |
| 17 | | 23 | Irregular drawl of Conveyance and House Rent Allowance recovery thereof | 1.839 |
| 18 | | 24 | Excess Payment of House Rent Allowance | 0.239 |
| 19 | | 25 | Unauthorized Drawl of Adhoc Relief Allowance 50% | 0.809 |
| 20 | | 26 | Doutfull Drawl on account of Pay & Allowance | 0.693 |
| 21 | | 27 | Excess payment of Pay & Allowance- | 0.092 |
| 22 | | 28 | Irregular cash payment to contractor & supplier | 7.184 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount | |
|---------|-------------------|---------------------|---|--|-------|
| 23 | | 29 | Procurement of Tablets at higher rates | 1.309 | |
| 24 | | 30 | Overpayment of Taxes and recovery thereof | 6.761 | |
| 25 | | 31 | Non deduction of sales tax amounting | 2.938 | |
| 26 | | 32 | Non Deduction of Income Tax | 1.123 | |
| 27 | | 33 | Irregular payment of allowances during leaves period recovery thereof | 1.767 | |
| 28 | | 34 | Recovery Due to Absent Period . | 0.523 | |
| 29 | | 35 | Non recovery of Health Sector Reform Allowance of staff deputed on general duties | 0.698 | |
| 30 | | 36 | Unauthorized procurement from Health Council fund of | 0.325 | |
| 31 | | 37 | Unjustified expenditure by splitting Indents | 0.521 | |
| 32 | | THQ Hospital Kamoke | 41 | Less deduction of Income Tax | 0.347 |
| 33 | | | 44 | Unauthorized Drawl of 50% Adhoc Relief Allowance | 0.050 |
| 34 | 45 | | Irregular Payment of NPA recovery thereof | 0.112 | |
| 35 | 46 | | Payment of Health Sector Reform Allowance in excess of entitlement | 0.526 | |
| 36 | 49 | | Doubtful Drawl on account of Pay & Allowance | 0.223 | |
| 37 | 12 | | Excess Payment on account of Pay & Allowance | 0.182 | |
| 38 | 50 | | Unauthorized collection of Test charges | 0.689 | |
| 39 | 51 | | Non deposit of Government dues of MLC | .096 | |
| 40 | 52 | | Irregular payment of allowances during leave period recovery thereof | 0.290 | |
| 41 | 53 | | Unjustified expenditure by splitting Indents | 0.276 | |
| 42 | 54 | | Recovery Due to Absent Period | 1.350 | |
| 43 | 55 | | Recovery Due to Absent Period | 5.360 | |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|----------------------|------------------|---|--------------------------------|
| 44 | | 56 | Irregular drawl of Conveyance and House Rent Allowance recovery thereof | 0.992 |
| 45 | | 58 | Less deduction of Income Tax | 0.153 |
| 46 | | 59 | Loss to Govt. on account of Lab Fee | 1.185 |
| 47 | | 60 | Irregular cash payment of Salary | 2.572 |
| 48 | | 61 | Excess Payment of House Rent Allowance | 0.005 |
| 49 | | 62 | Unjustified drawl of TA/DA amounting | 0.989 |
| 50 | | RHC Jamke Chatha | 63 | Non deposit of Government dues | 0.183 |
| 51 | 64 | | Recovery Due to Absent Period | 0.15 |
| 52 | 65 | | Irregular payment of allowances during leave period recovery thereof | 0.089 |
| 53 | 66 | | Unauthorized Drawl of 50% Adhoc Relief Allowance | 0.013 |
| 54 | 67 | | Non deposit of withholding tax | 0.032 |
| 55 | 68 | | Less deduction of Income Tax | 0.018 |
| 56 | 69 | | Irregular expenditure by splitting Indents | 0.704 |
| 57 | 70 | | Less deduction of Income Tax | 0.021 |
| 58 | 71 | | Excess payment of Salary to doctor | 0.212 |
| 59 | 72 | | Unauthorized payment of SSB to Adhoc Employee | 0.164 |
| 60 | 73 | | Non-recovery of overpaid pay & allowances | 0.629 |
| 61 | RHC Dhunkal | 74 | Irregular expenditure on purchase of medicines | 0.444 |
| 62 | | 75 | Doubtful payments of pay & allowances | 0.420 |
| 63 | | 76 | Doubtful payment of arrears of Nursing Allowance | 0.156 |
| 64 | RHC Qila Dedar Singh | 77 | Doubtful of arrears of pay and allowances | 0.465 |
| 65 | | 78 | Unlawful payment of Arrears of Non-practicing allowance | 0.141 |
| 66 | | 79 | Non-recovery of overpaid | 0.680 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|-------------------|---------|---|--------|
| | | | pay & allowances | |
| 67 | | 80 | Irregular purchase of LP medicine for store | 0.485 |
| 68 | | 81 | Doubtful of arrears of pay and allowances | 0.290 |
| 69 | | 82 | Unauthorized collection of Test charges | 0.098 |
| 70 | | 83 | Irregular payment of HSR to General Duty Staff recovery thereof | 0.022 |
| 71 | | 84 | Unjustified payment of Adjustments of account of pay and allowances | 0.939 |
| 72 | | 86 | Govt. receipts deposited not verified worth | 0.032 |
| 73 | | 87 | Wasteful payment of salary against redundant post without performing duties | 0.430 |
| 74 | RHC Ahmed Nagar | 88 | Irregular payment of allowances during leave period recovery thereof | 0.096 |
| 75 | | 89 | Irregular drawl of Conveyance and House Rent Allowance recovery thereof | 0.629 |
| 76 | | 90 | Non deduction of income tax from the payment of health council | 0.035 |
| 77 | | 91 | Unjustified payment of 50% Adhoc Allowance 2010 of Rs 20840 | 0.021 |
| 78 | | 92 | Non deposit of of MLC Fee and share 20% and 35% -Rs 65000 | 0.065 |
| 79 | | 93 | Misappropriation of lab fee of Rs 325000 | 0.325 |
| 80 | | 94 | Doubtful expenditure on repair of building through transfer of funds to Building department | 2.500 |
| 81 | RHC Kot Laddha | 96 | Dubtful drawl of pay and allowances through off cycle | 0.783 |
| 82 | | 97 | Irregular purchase of machinery and furniture fixtures | 0.446 |
| 83 | | 98 | Doubtful Consumption of LP Medicine | 0.344 |
| 84 | | 99 | Non verification of sales tax | 0.179 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|------------------------|---------|--|--------|
| | | | amounting | |
| 85 | | 100 | Irregular payment of HSR to General Duty Staff recovery thereof | 0.120 |
| 86 | | 101 | Unauthorized drawl of Inadmissible allowances | 0.115 |
| 87 | | 102 | Govt. receipts deposited not verified worth | 0.107 |
| 88 | | 102 | Non-deposit of Income Tax and GST of health council | 0.100 |
| 89 | | 103 | Excess drawl of conveyance, HSR, adhoc-relief 50% and house rent allowance | 0.074 |
| 90 | | 104 | Less deduction of Income Tax | 0.028 |
| 91 | | 105 | Non deposit of Sales Tax amounting | 0.017 |
| 92 | | 106 | Unauthorized drawl of pay and allowances amounting | 0.200 |
| 93 | | 107 | Recovery of pay & allowances | 0.716 |
| 94 | | 108 | Non accountal of stock amounting | 0.312 |
| 95 | | 109 | Unauthorized expenditure amounting | 1.081 |
| 96 | RHC Sohdra | 110 | Recovery | 0.070 |
| 97 | | 111 | Non deduction of HSRA | 0.050 |
| 98 | | 112 | Recovery of HSR and HRA | 0.068 |
| 99 | | 113 | Recovery of house rent and conveyance allowance | 0.170 |
| 100 | | 114 | Unjustified drawl of Adhoc Relief Allowance-2010 @50%, HSRA and adjustment amounting | 0.064 |
| 101 | | 115 | Non deposit of Government dues | 0.202 |
| 102 | | 116 | Unauthorized collection of Test charges | 0.900 |
| 103 | THQ Hospital Wazirabad | 117 | Irregular payment of allowances during leave period recovery thereof | 0.695 |
| 104 | | 118 | Recovery Due to Absent Period | 2.298 |
| 105 | | 119 | Unauthorized Payment of Annual Increment Recovery thereof | 0.110 |
| 106 | | 120 | Unauthorized Payment of | 0.026 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|------------------------------|---------|---|--------|
| | | | HSRA recovery thereof | |
| 107 | | 122 | Irregular drawl of Conveyance and House Rent Allowance recovery thereof | 0.319 |
| 108 | | 125 | Doubtful procurement of Air conditioner | 0.344 |
| 109 | | 127 | Less deduction of Income Tax | 0.062 |
| 110 | | 128 | Doubtful drawl of POL for Generator- | 1.559 |
| 111 | | 129 | Unauthorized Drawl of Adhoc Relief Allowance 50% | 0.028 |
| 112 | | 130 | Irregular Payment of NPA recovery thereof | 0.668 |
| 113 | | 131 | Unauthorized payment of Health Professional Allowance | 0.075 |
| 114 | | 132 | Excess Payment of Allowances for | 0.066 |
| 115 | | 133 | Excess Payment of House Rent Allowance | 0.021 |
| 116 | | 134 | Payment of Health Sector Reform Allowance in excess of entitlement | 0.261 |
| 117 | | 135 | Double Drawl on account of Arrears of Pay & Allowance | 0.207 |
| 118 | | 136 | Double Drawl on account of Arrears of Pay & Allowance | 0.240 |
| 119 | | 140 | Less deduction of Income Tax | 0.407 |
| 120 | | 142 | Irregular purchase of medicine in violation of PPRA rules | 1.658 |
| 121 | | 144 | Non deduction of Income Tax | 0.184 |
| 122 | | 145 | Non recovery of Pay & Allowance | 0.249 |
| 123 | | 146 | Unauthorized Payment of Pay & Allowance | 1.249 |
| 124 | | 148 | Irregular payment of pay & allowance | 0.964 |
| 125 | | 149 | Irregular payment of pay & allowances | 0.763 |
| 126 | THQ Hospital Noshehra Virkan | 150 | Doubtful payment of pay & allowances | 0.523 |
| 127 | | 152 | Doubtful payment of pay & allowances | 0.175 |
| 128 | | 156 | Verification of Pay & | 0.468 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|-------------------|---------|---|--------|
| | | | Allowances/HR/Off Cycle | |
| 129 | | 157 | Unjustified payment during absence period | 0.574 |
| 130 | | 158 | Unjustified payment to redundant chowkidars | 1.022 |
| 131 | | 159 | Unjustified payment to redundant Drivers | 0.861 |
| 132 | RHC Dhonkal | 160 | Doubtful payments of pay & allowances | 0.255 |
| 133 | | 161 | Non-recovery of overpaid pay & allowances | 0.628 |
| 134 | | 162 | Irregular expenditure on purchase of medicines | 0.444 |
| 135 | | 163 | Doubtful payments of pay & allowances | 0.420 |
| 136 | | 164 | Doubtful payment of arrears of Nursing Allowance | 0.156 |
| 137 | RHC Ladewala | 165 | Loss to government due payment of inadmissible allowance | 0.023 |
| 138 | | 166 | Loss to government due to non-deposit of government dues amounting to | 0.114 |
| 139 | | 168 | Non-disbursement of Rs.457,843 | 0.458 |
| 140 | | 169 | Un-lawful payment of pay & allowance amounting | 0.289 |
| 141 | | 170 | Irregular expenditure on account of purchase of Machinery Equipment | 0.180 |
| 142 | | 171 | Overpayment of SSB & Non deduction of Funds amounting | 0.380 |
| 143 | | 172 | Unauthorized payment of Risk allowance amounting to | 0.027 |
| 144 | | 173 | Unjustified payment of pay & allowances | 1.503 |

District Health Authority, Gujrat

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|-------------------|---------|--|---------|
| 1. | CEO DHA Gujrat | 4 | Unjustified ignorance of ongoing Development Schemes | 259.237 |
| 2. | | 6 | Unlawful issuance of double Vendor Number | - |
| 3. | | 7 | Unjustified decision of DQCB on | - |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|-------------------|---------|--|--------|
| | | | violations of Drug Act 1976 | |
| 4. | | 8 | Doubtful payment arrears of Pay & Allowances | 1.099 |
| 5. | | 9 | Irregular payment of incentive | 0.410 |
| 6. | | 12 | Irregular payment of pending liabilities | 4.335 |
| 7. | | 13 | Irregular procurement of medicine | 4.638 |
| 8. | | 14 | Irregular expenditure on printing and publication | 3.464 |
| 9. | | 15 | Irregular payment of pension contribution | 6.00 |
| 10. | | 16 | Overpayment of pay & allowances | 0.173 |
| 11. | | 17 | Unjustified/Doubtful expenditure on contingent paid staff | 4.79 |
| 12. | | 18 | Unauthorized expenditure on Repair of vehicles | 0.411 |
| 13. | | 19 | Unjustified transfer of newly recruited staff without NOC | - |
| 14. | | 22 | Overpayment pay& allowances | 0.28 |
| 15. | | 23 | Doubtful purchase of LP medicine | 1.098 |
| 16. | | 24 | Doubtful consumption of LP Medicine | 1.199 |
| 17. | | 26 | Irregular expenditure on POL | 2.324 |
| 18. | | 27 | Irregular expenditure on printing and publication | 0.723 |
| 19. | | 28 | Irregular expenditure on misc stock items | 1.663 |
| 20. | | 29 | Irregular payment of Leave encashment | 12.225 |
| 21. | | 30 | Overpayment of HSRA during maternity leave | 0.16 |
| 22. | DHO | 31 | Overpayment of pay & allowances | 0.244 |
| 23. | | 32 | Overpayment of annual increment to adhoc appointee doctors | 0.11 |
| 24. | | 33 | Overpayment of HSRA to staff deputed on general duty | 0.206 |
| 25. | | 34 | Non deduction of withholding income Tax | 0.260 |
| 26. | | 35 | Non-recovery of Overpayment worth | 0.22 |
| 27. | | 36 | Non-recovery of conveyance allowance and house rent | 0.131 |
| 28. | | 37 | Non-recovery on Account of Conveyance Allowance | 2.782 |
| 29. | | 38 | Unjustified purchase of LP medicine on frame work contract | 17.98 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|-------------------------------------|---------------------------------|---|-------------------|
| 30. | MS MSSS Hospital Kunjah | 39 | Recovery of pay & allowances | 0.207 |
| 31. | | 40 | Recovery of pay & allowances | 0.186 |
| 32. | | 41 | Recovery of pay & allowances | 0.176 |
| 33. | | 42 | Recovery of pay & allowances | 0.348 |
| 34. | | 43 | Unjustified drawl of adjustment and recovery | 0.625,639 & 0.031 |
| 35. | | 44 | Overpayment of pay & allowances | 0.214 |
| 36. | | 45 | Recovery of | 0.227 |
| 37. | | 47 | Unjustified drawl of NPA amounting | 0.461 |
| 38. | | 48 | Unauthorized consumption of LP medicines | 0.812 |
| 39. | | 49 | Unjustified drawl of qualification allowance | 0.195 |
| 40. | | 50 | Non deduction of conveyance and incentive allowance | 0.158 |
| 41. | | 51 | Unjustified payment of | 1.03 |
| 42. | | 53 | Unjustified drawl of | 0.118 |
| 43. | | 54 | Recovery of pay & allowances | 0.248 |
| 44. | | 55 | Unauthorized payment of pending liabilities | 1.54 |
| 45. | | 56 | Recovery of PCA, HSRA and Adjustment HPA | 0.178 |
| 46. | | 57 | Unauthorized drawl of pay and allowances | 0.084 |
| 47. | | 58 | Unauthorized drawl of pay and allowances | 0.119 |
| 48. | | 59 | Unauthorized payment | 0.248 |
| 49. | | 60 | Unauthorized award of tender amounting | 0.812 |
| 50. | | 61 | Unauthorized expenditure | 0.428 |
| 51. | | 63 | Non deduction of income tax amounting | 0.064 |
| 52. | | 64 | Unauthorized expenditure of SDA | 14.7 |
| 53. | | 65 | Unjustified drawl of TA/DA amounting | 0.069 |
| 54. | 66 | Unauthorized expenditure of SDA | 14.70 | |
| 55. | MS THQ Hospital Sarai Alamgir | 67 | Illigitimate drawl of pay and allowances | 303 |
| 56. | | 68 | Recovery of pay & allowances | 0.082 |
| 57. | | 69 | Recovery of pay & allowances | 515 |
| 58. | | 70 | Non deduction of conveyance allowance | 0.069 |
| 59. | | 71 | Recovery of | 0.202 |
| 60. | | 72 | Non deposit of Income Tax amounting | 0.174 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|----------------|--------------------------|----------------|---|---------------|
| 61. | | 74 | Recovery of pay & allowances (GI, GPF, BF) | 0.165 |
| 62. | | 75 | Unauthorized drawl of pay and allowances | 0.105 |
| 63. | | 76 | Unauthorized consumption of LP medicines | 1.10 |
| 64. | | 77 | Recovery of | 0.324 |
| 65. | | 78 | Recovery of pay & allowances | 0.272 |
| 66. | | 79 | Recovery of | 0.173 |
| 67. | | 80 | Recovery of pay & allowances | 0.263 |
| 68. | | 81 | Recovery of pay & allowances | 0.575 |
| 69. | | 82 | Unjustified drawl of NPA amounting | 0.888 |
| 70. | | 83 | Unauthorized expenditure of SDA | 8.40 |
| 71. | | 84 | Overpayment of pay & allowances | 0.177 |
| 72. | | 85 | Unjustified payment of adjustment HPA and SSB | 0.119 |
| 73. | | 86 | Unauthorized drawl of Health Sector Reform Allowance | 1.297 |
| 74. | | 87 | Unjustified payment of | 4.77 |
| 75. | | 88 | Recovery of | 0.163 |
| 76. | | 89 | Unauthorized expenditure of SDA | 8.37 |
| 77. | | 90 | Unjustified consumption of diesel of generator | 0.559 |
| 78. | | 91 | Unauthorized drawl of pay and allowances amounting | 1.98 |
| 79. | | 92 | Recovery of pay & allowances | 0.130 |
| 80. | | 93 | Overpayment of pay & allowances | 0.161 |
| 81. | | 94 | Recovery of house rent and conveyance allowance | 0.120 |
| 82. | | 95 | Unjustified drawl of SSB and non deduction of compulsory deductions | 0.129 |
| 83. | | 96 | Unjustified drawl of allowances amounting | 0.133 |
| 84. | MS THQ Hospital Kharain | 67 | Non deduction of conveyance and incentive allowance | 0.533 |
| 85. | | 98 | Recovery of | 0.167 |
| 86. | | 100 | Unjustified drawl of NPA amounting | 0.920 |
| 87. | | 102 | Recovery of pay and allowances | 0.082 |
| 88. | | 103 | Overpayment of pay and allowances amounting | 0.202 |
| 89. | | 104 | Recovery of pay and allowances | 0.190 |
| 90. | | 105 | Recovery of pay and allowances | 0.383 |
| 91. | | 106 | Recovery of pay & allowances | 0.205 |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount | |
|----------------|------------------------------------|----------------|---|----------------------|-------|
| 92. | | 107 | Unauthorized drawl of pay and allowances amounting | 0.470 | |
| 93. | | 108 | Unjustified payment of pay and allowances | 4.137 | |
| 94. | | 110 | Unjustified payment of | 0.406 | |
| 95. | | 111 | Non deduction of | 0.091 | |
| 96. | | 112 | Unauthorized expenditure | 0.072 | |
| 97. | | 113 | Unauthorized drawl of pay and allowances amounting | 3.957 | |
| 98. | | 114 | Non collection of government revenues | 0.249 | |
| 99. | | 115 | Inadmissible drawl of special allowances of | 1.681 | |
| 100. | | 116 | Recovery of house rent and conveyance allowance | 0.337 | |
| 101. | | 117 | Recovery of | 0.083 | |
| 102. | | 118 | Unauthorized payment amounting | 0.717 | |
| 103. | SMO Civil Hospital Jalalpur Jattan | 119 | Unjustified drawl of NPA amounting | 0.148 | |
| 104. | | 120 | Unjustified drawl of funds amounting | 0.144 | |
| 105. | | 121 | Overpayment of Qualification, Ration and Conveyance Allowance | 0.125 | |
| 106. | | 122 | Unjustified payment of | 0.086 | |
| 107. | | 123 | Irregular consumption of medicine | 0.271 | |
| 108. | | 124 | Govt. receipts deposited not verified worth | 0.831 | |
| 109. | | | 125 | Unjustified drawl of | 0.095 |
| 110. | | | 126 | Recovery of | 0.089 |
| 111. | | 127 | Unjustified drawl of | 0.290 | |
| 112. | SMO RHC Daulat Nagar | 128 | Unjustified drawl of PCA & NPA recovery thereof | 0.146 | |
| 113. | | 129 | Overpayment of CA and HSRA | 0.106 | |
| 114. | | 130 | Recovery of HSRA | 0.104 | |
| 115. | | 131 | Recovery of house rent and conveyance allowance | 0.639 | |
| 116. | | 132 | Recovery of | 0.069 | |
| 117. | | 133 | Inadmissible drawl of special allowances of | 1.305 | |
| 118. | SMO RHC Tanda | 134 | Recovery of house rent and conveyance allowance | 0.273 | |
| 119. | | 135 | Recovery of | 0.069 | |
| 120. | | 136 | Overpayment of CA and HSRA | 0.047 | |
| 121. | | 137 | Recovery of pay & allowances | 0.117 | |
| 122. | | 138 | Unauthorized payment of POL amounting | 0.151 | |

| Sr. No. | Name of Formation | PDP No. | Description of Para | Amount |
|---------|--|---------|---|--------|
| 123. | | 139 | Govt. receipts deposited not verified worth | 0.197 |
| 124. | SMO Civil Hospital Kotla Arab Ali Khan | 140 | Overpayment of Health Sector Reforms Allowance | 0.03 |
| 125. | | 141 | Doubtful payment of arrears of pay & allowances | 0.267 |
| 126. | | 142 | Irregular purchase of L P Medicine for store | 0.803 |
| 127. | | 143 | Unauthorized Payment of Annual Increment | 0.193 |

District Health Authority- Hafizabad

| Sr. # | PDP # | Formation | Description of Paras | Amount |
|-------|-------|---------------------|--|--|
| 1 | 03 | CEO (DHA) Hafizabad | Non-collection of performance security from LP medicine supplier | 86,090 |
| 2 | 04 | | Unjustified drawl of TA/DA amounting | 376,584 |
| 3 | 05 | | Unauthorized payment of financial assistance | 3.6 million |
| 4 | 06 | | Irregular repair of vehicles of | 335,590 |
| 5 | 07 | | Irregular cash withdrawlsin the name of DDO of | 1,083,196 |
| 6 | 08 | | Misclassification of Expenditure | 87,790 |
| 7 | 10 | | Irregular consumption of POL of | 298,208 |
| 8 | 12 | DHO Hafizabad | Unauthorized drawl of pay and allowances recovery | Rs752,760 |
| | 13 | | Recovery of pay & allowances | 105,534 |
| 9 | 16 | | Recovery of pay & allowances | 86,632 |
| 10 | 17 | | Recovery of pay & allowances | Rs148,472 |
| 11 | 19 | | Recovery of compulsory deductions | 199,056 |
| 12 | 21 | | Doubtful Expenditure on Repair of M&E | 137,450 |
| 13 | 22 | | Recovery of pay & allowances | 86,919 |
| 14 | 24 | | Recovery of | Rs88,500 |
| 15 | 26 | | Unjustified drawl of Health Risk Allowance | 36,000 |
| 16 | 29 | | Recovery of compulsory deductions | 238,701 |
| 17 | 32 | | | Payment of salaries without medical certificates | Rs91.246 million |
| 18 | 34 | MS DHQ Hospital, | Loss to the government-Rs (Likely loss million of Rupees) | 1.4 million |

| Sr. # | PDP # | Formation | Description of Paras | Amount |
|--------------|--------------|------------------|---|-------------------|
| 19 | 41 | Hafizabad | Purchase of Substandard Medicines | 639,576 |
| 20 | 42 | | Doubtful deposit of Receipts on account of Lab Fee | |
| 21 | 45 | | Doubtful reimbursement of Medical Bills | 708,340 |
| 22 | 51 | | Purchase on excessive rates | 80,700 |
| 23 | 55 | | Un-authorized payment on account of POL charges | 2.677 million |
| 24 | 56 | | Irregular utilization of SDA Budget | 80,240 million |
| 25 | 57 | | Unauthorized purchase and consumption of Anti Rabies Vaccine | 752,500 |
| 26 | 60 | | Unauthorized payment on account of DTL reports | 57200 |
| 27 | 66 | | Recovery of Pay | 22.309 million |
| 28 | 69 | | Non-deduction of GP Fund and Benevolent Fund | |
| 29 | 70 | | Inadmissible expenditure on account of Entertainmen | 142800 |
| 30 | 71 | | Overpayment on account of TA/DA- | 27,000 |
| 31 | 72 | | Inadmissible expenditure on account of Repair of Bio-Medical Equipmen | 350,000 |
| 32 | 73 | | Unjustified/inadmissible expenditure on account of Photo Copies | 281576 |
| 33 | 74 | | Unjustified expenditure on account of Lab Charges | 70,200 |
| 34 | 75 | | Inadmissible expenditure on account of Dry Cleaning | 143,020 |
| 35 | 77 | | Non-prudent Expenditure incurred from public money | 950,000 |
| 36 | 80 | | Unjustified Expenditure due to Payment of Pending Liabilities | Rs 1.460 million |
| 37 | 84 | | Abnormal billing of electricity charges worth | Rs 12.394 million |
| 38 | 85 | | Non deposit of sale proceed of fixers and developers of x-ray films | -51,240 |
| 39 | 87 | | Inadmissible expenditure on account of Health Professional llowance- | Rs 81,660 |
| 40 | 88 | | Loss due to non-deduction of income tax at source | Rs 189,164 |

| Sr. # | PDP # | Formation | Description of Paras | Amount |
|-------|-------|-------------------------|--|----------------|
| 41 | 89 | | Non-imposition of Penalty for Delay | Rs 61,175 |
| 42 | 90 | | Poor Stock Management at Medical Stores | |
| 43 | 81 | | Non-Preparation of Fixed Assets Register | |
| 44 | 92 | | Issuance of medicines to non-entitled patients | 11.833 million |
| 45 | 93 | | Irregular Payment of Pay & Allowances | |
| 46 | 94 | | Irrational supply of medicine by Medicine Store Depu (MSD) | |
| 47 | 95 | | Unauthorized Repair of Transformers | 280,100 |
| 48 | 96 | THQ Hospital, Hafizabad | Inadmissible expenditure on account of Allowance | 36,970 |
| 49 | 97 | | Irregular Cash Payments | 1.209 million |
| 50 | 100 | | Unauthorized collection of Test charges | 139,841 |
| 51 | 103 | | Doubtful deposit of Receipts on account of Lab Fee | |
| 52 | 106 | | Irregular expenditure by splitting Indents | Rs 197,500 |
| 53 | 108 | | Non-transparent consumption of medicine | |
| 54 | 111 | | Un-authorized Payment on account of POL charges | 736,473 |
| 55 | 112 | | Unauthorized purchase and consumption of Anti s Vaccine- | 539,000 |
| 56 | 114 | THQ Pindi Bhattian | Payment of Health Sector Reform Allowance in excess of entitlement- | Rs 39,000 |
| 57 | 115 | | Unauthorized payment on account of Non Practicing Allowance | - Rs 374,211 |
| 58 | 116 | | Inadmissible Payment of Health Sector Reform Allowance- | 318,701 |
| 59 | 117 | | Unauthorized payment on account of purchase of medicines without DTL reports | 85,200 |
| 61 | 121 | | Non-deduction of Income Tax | 35,000 |
| 62 | 122 | | Non-recovery of Salary | 374,940 |

| Sr. # | PDP # | Formation | Description of Paras | Amount |
|-------|-------|-------------------------|--|---------------|
| 63 | 125 | | Unauthorized Payment of POL & Repair | 983,923 |
| 64 | 126 | | Unauthentic expenditure on account of Deposit Work | 500,000 |
| 65 | 127 | | Purchase of IT equipment without fulfilling codal formalities | 225,000 |
| 66 | 128 | | Recovery of Pay | 179,957 |
| 67 | 129 | | Irregular Cash Payments | 874,969 |
| 68 | 131 | | Unauthorized payment of Adhoc Allowances | |
| 69 | 132 | | Non-deduction of GP Fund and Benevolent Fund | 169,763 |
| 70 | 133 | | Unjustified Expenditure due to Payment of Pending Liabilities | 85,200 |
| 71 | 134 | | Unauthorized Payment of SEMS Allowances | 50,717 |
| 72 | 137 | | Issuance of medicines to non-entitled patients | |
| 73 | 138 | | Irregular Payment of Pay & Allowances | 3.649 million |
| 74 | 139 | | Irrational supply of medicine by Medicine Store Depu (MSD) | |
| 75 | 141 | | Inadmissible expenditure on account of Qualification Allowance | 68,646 |
| 76 | 142 | | Inadmissible expenditure on account of Dress Allowance | 15,192 |
| 77 | 144 | | Non-Preparation of Fixed Assets Register | |
| 78 | 145 | | Non deposit of sale proceed of fixers and developers of x-ray films | 11,250 |
| 79 | 146 | | Verification of Pay | - |
| 80 | 147 | | Inadmissible/Overpayment of special allowances of | 601,080 |
| 81 | 148 | | Doubtful payment of arrears of Nursing Allowance | 140,800 |
| 82 | 150 | RHC Jallal Pur Bhattian | Doubtful expenditure on repair of building through transfer of funds to Building department. | 1,996,000 |
| 83 | 152 | | Govt. receipts deposited not verified worth | 282,353 |
| 84 | 153 | | Non-deduction of 10% Income Tax amounting to Rs. recovery thereof. | 34,510 |
| 85 | 155 | RHC VannekeTarrar | Inadmissible/Overpayment of special allowances | 416,994 |

| Sr. # | PDP # | Formation | Description of Paras | Amount |
|-------|-------|--------------------------------------|---|--|
| 86 | 157 | | Non-deposit of Income Tax and GST of health council | 32,497 |
| 87 | 159 | | Inadmissible payment of Risk Allowance Recove | 144,000 |
| 88 | 160 | | Doubtful payment of arrears of Nursing Allowance | 126,000 |
| 89 | 162 | | Unauthorized expenditure on account health council | 145,850 |
| 90 | 163 | | Purchase of Medicine (L.P) at Lesser Discounts loss of | 40,496 |
| 91 | 166 | | Unauthorized expenditure on account ofHealth Council | 56,160 |
| 92 | 167 | RHC Sukheke Mandi District Hafizabad | Doubtful payment of arrears of Nursing Allowance R | 126,000 |
| 93 | 168 | | Non-deposit of Income Tax and GST of health council | 67,937 |
| 94 | 170 | | Non-deduction of 10% Income Tax amounting | 7,664 |
| 95 | 172 | | Govt. receipts deposited not verified worth | 107,499 |
| 96 | 174 | | | Recovery of Private Room Charges worth | 33,905 |
| 97 | 176 | AMS Trauma Center | Non Realization of Operation Charges of Rs. | 830,850 |
| 98 | 177 | | Irregular payment of Adjustment on account of Anesthesia Charges | 139,032 |
| 99 | 180 | | Non-deduction of 10% Income Tax on share of Receipts amounting to | 362,391 |
| 100 | 181 | | Loss to government due to non-deposit of government dues amounting to | 285,612 |
| 101 | 183 | | Irregular and doubtful expenditure amounting to | 1,229,213 |
| 102 | 184 | | Loss to government due payment of inadmissible allowances Rs.97,500 | 97,500 |
| 103 | 185 | RHC Kalakey Mandi | Irregular payment of arrears of pay & allowances - | 27,934 |
| 104 | 186 | | Unjustified Payments of pay & allowances | 234,050 |
| 105 | 187 | | Irregular expenditure by splitting Indents | 403,801 |
| 106 | 188 | | Irregular purchase at higher rates | 147,550 |
| 107 | 189 | | Non-verification of deposits of Govt. receipts worth | 76,766 |
| 107 | 190 | | Non-deduction of 10% Income Tax | 7,738 |

| Sr. # | PDP # | Formation | Description of Paras | Amount |
|-------|-------|-----------|----------------------|--------|
| | | | amounting to | |

District Health Authority, Jhelum

| Sr. No | Name of Formation | AIR ParaNo. | Description of Para | Amount | Nature of Para |
|--------|---------------------------|-------------|---|--------|----------------|
| 1 | CEO(DHA), Jhelum | 03 | Irregular drawl due to difference | 0.668 | Irregularity |
| 2 | | 04 | Wasteful expenditure due to Non -completion of development schemes within the same financial year | 0.000 | Irregularity |
| 3 | | 11 | Receipt of medicines without clearance of DTL Report | 1.509 | W.I.C |
| 4 | | 15 | Retention of Govt. money in Bank | 1.142 | Irregularity |
| 5 | | 19 | Irregular drawl of pay and allowances | 0.231 | Irregularity |
| 6 | DO (Health) | 01 | Difference of expenditure in DDO and FI DATA | 28.013 | W.I.C |
| | | 02 | Irregular Payment of Pay & Allowance due to general duty | 4.480 | Irregularity |
| | | | Non recovery of HSRA | 0.196 | Recoverable |
| 7 | | 05 | Irregular Payment of Pay & Allowance due to working on general duty | 8.602 | Irregularity |
| 8 | | 10 | Un-justified regularization of vaccinator and irregular drawl of pay | 0.550 | Irregularity |
| 9 | | 20 | Non-verification of GST paid to supplier | 1.871 | W.I.C |
| | | 21 | Illegal up-gradation of post and overpayment of pay and allowances | 0 | Irregularity |
| | DHQ Hospital Jhelum | 02 | Un-justified payment of inadmissible Allowances | 0.609 | Irregularity |
| 12 | | 03 | Irregular payment of arrear of incentive allowance | 0.544 | Irregularity |
| 13 | | 04 | Non deduction of HSRA and Incentive allowance during leave | 0.162 | Recoverable |
| 14 | | 05 | Irregular payment of Arrear of Misc allowances | 1.134 | W.I.C |
| 15 | | 11 | Irregular payment of | 3.403 | W.I.C |

| Sr. No | Name of Formation | AIR ParaNo. | Description of Para | Amount | Nature of Para |
|--------|---------------------|-------------|--|--------|------------------|
| | | | Nursing allowance arrear | | |
| 16 | | 12 | Irregular unauthorized payment of Health Sector Reform Allowance | 0.267 | Irregularity |
| 17 | | 13 | Irregular payment of Health Risk allowance to staff of BPS-05, recovery thereof | 0.113 | Recoverable |
| 18 | | 15 | Overpayment on account of 30% SSB due to not fixation of Pay after regularization | 0.426 | Recoverable |
| 19 | | 16 | Non-deduction of conveyance allowance during leave | 0.157 | Recoverable |
| | | 18 | Non-deduction of different allowances of nurses during leave | 0.549 | Recoverable |
| 20 | | 29 | Unauthorized absents from Duty | 0 | W.I.C |
| | | 32 | Non-deposit of Cost of Sample Medicines for DTL, DTL Charges and late supply charges deducted from suppliers in Treasury | 0.056 | W.I.C |
| 21 | | 35 | Non completion of civil work against Funds transfer to XEN Buildings | 4.745 | Poor performance |
| 22 | | 40 | Physical verification not Carried out of the items and equipment's removed and replaced during revamping | 0 | Irregularity |
| 26 | | 10 | Non-clearance of DTL of medicines received from MSD | 0.084 | Irregularity |
| 27 | | 13 | Un authorized shifting of head quarter | 0.629 | Irregularity |
| 28 | | 23 | Improper maintenance of log book | 0.209 | Irregularity |
| 29 | THQ Hospital Sohawa | 16 | Irregular expenditure on purchase of LP Medicines | 2.366 | Irregularity |
| 30 | | 11 | Non-deduction of different Allowances during leave | 0.400 | Recoverable |
| 31 | | 12 | In-admissible payment of Health Sector Reform Allowance Recovery thereof | 0.057 | Recoverable |
| 32 | Para | 03 | Irregular expenditure due to | 3.081 | Irregularity |

| Sr. No | Name of Formation | AIR ParaNo. | Description of Para | Amount | Nature of Para | |
|--------|------------------------|---------------|--|---|------------------|--------------|
| | Medical School, Jhelum | | non-classification | | | |
| 33 | | 04 | Un authorized drawl of pay without approved designation | 2.664 | Irregularity | |
| 34 | | 05 | Blockage of government resources | 2.647 | Irregularity | |
| 35 | | 06 | Savings due to un realistic preparation budget estimates | 2.318 | Irregularity | |
| 36 | | 07 | Ineffective use of government resources | 0.982 | Poor performance | |
| 37 | | 08 | Decrease in student welfare funds | 0.741 | W.I.C | |
| 38 | | 09 | Irregular payment on account of Leave Encashment | 0.611 | Irregularity | |
| 39 | | 13 | Unauthorized drawl of inadmissible Allowances | 0.423 | Recoverable | |
| 40 | | RHC Khalaspur | 07 | Irregular expenditure on purchase of LP Medicines | 0.263 | Irregularity |
| 41 | | | 08 | Non-surrendering of Savings | 1.517 | Irregularity |
| 42 | 09 | | Un-authorized expenditure on LP out of Health Council | 0.106 | Irregularity | |
| 43 | 13 | | Non-clearance of DTL of medicines received from MSD | 0.055 | Irregularity | |
| 44 | 14 | | Overpayment of salary due to non-deduction of GPF, BF & GI | 0.033 | Recoverable | |
| 45 | 15 | | Overpayment of Integrated Allowance | 0.000 | Recoverable | |
| 46 | RHC Domeli | 08 | Irregular consumption of medicines | 0.610 | Irregularity | |
| 47 | | 10 | Irregular expenditure | 0.837 | Irregularity | |
| 48 | | 15 | Irregular purchases due to non-intimation of sales tax to revenue department | 0.313 | Irregularity | |

District Health Authority, Kasur

| Name of formation | PDP No. and nature of irregularity and amount. | |
|-------------------|---|---------|
| CEO (H)Kasur | 1. Irregular approval of deficit budget worth-Rs 103.921 million | 103.931 |
| | 10. Irregular payment on account of pay & allowances to Drug Inspector – Rs 2.426 million | 2.426 |

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|-------------|---|---------|
| | 12. Opening of SDA without the approval of CGA- Rs million | 85.576 |
| | 13. Non maintenance of pass book / non-reconciliation of expenditure of SDA - | 85.576 |
| | 14. Non-verification of GST invoices worth. | 677,922 |
| THQ Kasur | 1. Wastage of public money due to expiry of medicine-Rs 2.825 million | 2.825 |
| | 2. Irregular retention of sub-standard medicine-Rs 2.941 million | 2.941 |
| | 3. Irrational supply of medicine by Medicine Store Depu (MSD) | |
| | 9. Loss to Govt. due to illegal use of electricity at the expense of the government. | 9.972 |
| | 13. Irregular printing works | 1.954 |
| | 15. Non preparation of consumption record -Rs 490,837 | 0.490 |
| | 17. Non-accountal of split air-conditioners and cabinets | - |
| | 22. Non Verification of Deposits Rs 4.748 million | 4.748 |
| | 23. Irregular payment of pay & allowances without verification of educational certificate Worth Rs 62.525 million | 62.525 |
| | 25. Irregular Payment of NPA – Rs 3.966 Million | 3.966 |
| | 26. Non transparent Procurement of Lead Lining covered sheet Amounting to Rs 632,370 | 0.632 |
| THQ KRK | PDP_5 Irregular Expenditure of Salary due to Shifting of Head Quarter for Rs 2.432 million | 2.432 |
| | PDP_6 Unauthorized and doubtful consumption of syringes & Branulas Rs 1.515 million | 1.515 |
| | Irregular expenditure due to non-accountal Rs 1.315 million | 1.315 |
| | PDP-11 Irregular expenditure on account of repair of M&E Rs 544,150 | 0.544 |
| | PDP-12 Irregular Payment of NPA – Rs 494,548 | 0.494 |
| | PDP-14 | |
| | PDP No 18 Non verification of Deposits amounting Rs 638,763 | 0.638 |
| | PDP No 19 Misappropriation of hospital waste | - |
| | PDP No 20 Non-reconciliation of expenditure statement | - |
| | PDP No 21 Imprudent management of Assets and Liabilities | - |
| | PDP No 22 Non-conducting of annual physical verification | - |
| THQ Chunian | PDP No 06 Irregular payment of pay and allowances – Rs 2.208 million | 2.208 |
| | PDP No 07 Unauthorized and doubtful consumption of syringes & Branulas Rs 1.121 | 1.121 |
| | 13 | |
| | PDP No 17 Irregular Consumption of POL Rs 53,910 | 0.0539 |
| | PDP No 18 Loss to Govt. due to non-deposit of Govt. Fee Rs 35,640 | 0.035 |
| | PDP No 20 Non verification of Deposits amounting Rs 912,069 | 0.912 |
| | PDP No 21 Irregular / unauthorized issue of medicine and prescribed by the unauthorized person | - |
| | PDP No 22 Misappropriation of hospital waste | - |
| | PDP No 23 Non-reconciliation of expenditure statement | - |
| | PDP No 24 Imprudent management of Assets and Liabilities | - |
| | PDP No 25 Non-conducting of annual physical verification | |
| RHC Changra | PDP No 04 Irregular Expenditure of Salary due to Shifting of Head Quarter for | 2.901 |

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|--------------|--|---------|
| Manga | Rs 2.901 million | |
| | PDP No 05 Unauthorized and doubtful consumption of syringes & Branulas Rs 1.098 million | 1.901 |
| | PDP No 06 Irregular Payment of NPA – Rs 40,000 | 1.098 |
| | PDP No 07 Irregular Consumption of POL Rs 1.227 million | 1.227 |
| | PDP No 09 Loss to Govt. due to non-deposit of Govt. Fee Rs 56,908 | 0.0569 |
| | PDP No 10 Non verification of Deposits amounting Rs 209,534 | 0.209 |
| | PDP No 11 Misappropriation of hospital waste | |
| | PDP No 12 Non-reconciliation of expenditure statement | |
| | PDP No 13 Imprudent management of Assets and Liabilities | |
| | PDP No 14 Non-conducting of annual physical verification | |
| DO (H) Kasur | 3 Irrational payment electricity Rs.3.270 million and crating pending Liability Rs.6.770million | 3.270 |
| | PDP-5 Loss to government due to non-maintenance of vehicles – Rs12.660 million | 12.660 |
| | PDP-6 No observation was served by DHA Kasur to PHFMC, Kasur after visit. | |
| | PDP.7 Misuse of vehicle signal caban dala X-68-AF Rs2500000 | 2.500 |
| | PDP-8 Irregular POL Rs534300 | 0.534 |
| | PDP_11 Non-maintenance of trees record Rs7.378million approximate | 7.378 |
| | PDP-12 Non maintenance of residences of the BHUs loss to government property millions of rupees | |
| | 13 Non transfer of the land in the Name of Health Facility | |
| | 15 Unauthorized payment on account of Non Practicing Allowance Rs96000 | 0.0960 |
| | PDP.17Non preparation of baseline appraisal. | |
| | 18 Not meeting was held of the provincial steering committee. | |
| | 19 Non provision of list of personnel, buildings, furniture, supplies and equipment. | |
| | PDP.20 Non submission of annual financial statement to DHA, Kasur by PHFMC, Kasur. | |
| GNS Kasur | PDP 3 Recovery of Payment of Nursing professional allowance – Rs 9000 | 0.00900 |
| | PDP 5 Doubtful heavy Expenditure on Electricity– Rs 1.182 million | 1.182 |
| | PDP 6 Irregular Expenditure on vehicle – Rs 353,733 | 0.353 |
| | PDP8 Unjustified payment of outsource teachers from students Rs73200 | 0.0732 |
| | PDP9 Shortage of teaching staff | |
| THQ Pattoki | PDP 1 Wasteful expenditure on purchase of new Operation Theater Light worth Rs 300,000 (approx). | 0.300 |
| | PDP 2 General Sales Tax paid on account of electricity bills of Rs 0.532. | 0.532 |
| | PDP 3 Opening of SDA without the approval of CGA-Rs 23.557 million | 23.557 |
| | PDP 5 Loss due to Expiry of Medicine/ Substandard Medicines – Rs 0. 338 million. | 0.338 |
| | PDP 6 Payment of pay and Allowances without admissibility - Rs 0.197 million | 0.197 |
| | PDP 7 Unjustified payment of salary to Driver of Rs 356,040. | 0.356 |
| | PDP 11 Non deduction of Conveyance Allowance during long leave period of | 0.0376 |

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|--|--|--------|
| | Rs 37,692. | |
| | PDP 12 Non production of record. | - |
| | PDP 16 Non disposal of the old material of Rs 0.593 million approximately. | 0.593 |
| | PDP 18 Irregular Purchases of Rs. 231,650. | 0.231 |
| | PDP. 20 Unnecessary purchase of Equipment's worth Rs 2.660 million. | 2.660 |
| | | 23.484 |

District Health Authority-Khushab

| Sr. No | Name of Formation | PDP No. | Description of Para | Nature of Para | Amount (Rs) |
|--------|----------------------|---------|---|------------------------|-------------|
| 1 | CEO DHA | 06 | Payment of salaries without sanctioned strength | Weak internal controls | - |
| 2 | DOH Khushab | 16 | Overpayment due to purchase of Samsung Tablet on exorbitant rates | Irregularity | 427,974 |
| 3 | THQ Hospital Noshera | 37 | Un-authorized payment from LP medicine budget | Irregularity | 276,972 |
| 4 | THQ Hospital Noshera | 38 | Non crediting of public receipts in local government fund and misuse thereof | Irregularity | 997,455 |
| 5 | THQ Hospital Noshera | 39 | Non deduction of Income Tax on payment of doctor's share on receipt | Irregularity | 34,045 |
| 6 | THQ Hospital Noshera | 42 | Unjustified expenditure on ambulance | Irregularity | 397,831 |
| 7 | THQ Hospital Noshera | 43 | Loss due to non-deduction of penalty | Irregularity | 511,323 |
| 8 | THQ Hospital Noshera | 45 | Loss to government due to purchase of L.P medicine without discount | Loss to Govt. | 190,785 |
| 9 | THQ Hospital Noshera | 46 | Tax payments without CPR numbers | Loss to govt. | 749,569 |
| 10 | THQ Hospital Noshera | 48 | Less deposit of Lab receipt | Recovery | 37,331 |
| 11 | THQ Hospital Noshera | 49 | Improper maintenance of store/stock record and non-conducting of annual physical verification | Irregularity | - |
| 12 | THQ Hospital Noshera | 54 | Unauthorized deduction of withholding tax/Zakat from Health Councils Bank account | Irregularity | 146,135 |
| 13 | THQ Hospital Noshera | 56 | Doubtful consumption of medicines | Irregularity | 518,372 |
| 14 | THQ Hospital | 58 | Tax payments without | Irregularity | 616,144 |

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|-----|--------------------------|-----|--|--------------|------------|
| | Noshera | | CPR numbers from Health Council Fund | | |
| 15 | THQ Quaid abad | 61 | Non-demolishing/non-disposal of condemn old buildings of Civil hospital | Irregularity | 10,300,000 |
| 16 | THQ Quaid abad | 62 | Loss to Govt. on account of HRA/Conveyance Allowance due to no occupying newly constructed residences of doctors and staff | Loss | 7,849,000 |
| 17 | THQ Quaid abad | 63 | Illegal occupancy of doctors residences and supply/theft of electricity from hospital meters | Irregularity | 720,000 |
| 18 | THQ Quaid abad | 64 | Irregular credit of receipt of AC-VI in AC-I | Recovery | 384,688 |
| 19 | THQ Quaid abad | 66 | Loss to Government due to non-auction of lease agriculture land of hospital | Loss | 1,500,000 |
| 20. | THQ hospital Quaidabad | 74 | Non deduction of Income Tax on payment of doctor's share on receipt | Recovery | 28,867 |
| 21. | THQ hospital Quaidabad | 79 | Improper maintenance of store/stock record and non-conducting of annual physical verification | Irregularity | - |
| 22. | THQ Hosptal Noorpur Thal | 82 | Non keeping of cashbook | Irregularity | 7,469,508 |
| 23 | THQ Hosptal Noorpur Thal | 85 | Irregular Blockage of fund /none surrendering | Irregularity | 3724.0 m |
| 24 | THQ Hosptal Noorpur Thal | 86 | Laps of funds | Irregularity | 1,140,333 |
| 25 | THQ Hosptal Noorpur Thal | 88 | Non deduction of income tax on MO shares | Reoccovery | 24,203 |
| 26 | THQ Hosptal Noorpur Thal | 90 | Loss due to non auction of disordered x-ray plant | Loss | 300,000 |
| 27 | THQ Hosptal Noorpur Thal | 91 | Non-auction of dry wood | Loss | 110,000 |
| 28 | THQ Hosptal Noorpur Thal | 94 | Non Procurement of required medicine | Irregularity | 5,265,900 |
| 29 | THQ Hosptal Noorpur Thal | 96 | Un-authorized purchased of under shelf life medicine | Irregularity | 440,000 |
| 30 | THQ Hosptal Noorpur Thal | 103 | Sub standard service delivery of Hospital | Irregularity | |
| 31 | DHQ Hospital | 104 | Loss to government due to purchase of L.P medicine | Loss | 1,963,000 |

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|----|--------------|-----|--|-----------------------|------------|
| | | | without discount | | |
| 32 | DHQ Hospital | 106 | Unjustified expenditure on washing | Irregularity | 1,154,000 |
| 33 | DHQ Hospital | 109 | Unjustified Payment of pay & allowances without performing duty | Irregularity | 664,716 |
| 34 | DHQ Hospital | 113 | Loss due to payment of profit and overhead charges to Contractors | Loss | 179,734 |
| 35 | DHQ Hospital | 119 | Loss due to Irregular Purchase of A.C 1.5 Ton inverter | Loss | 213,450 |
| 36 | DHQ Hospital | 121 | Procurement of unapproved Anti Rabies Vaccine | Irregularity | 702,100 |
| 37 | GNS | 134 | Unauthorized occupants of govt. residence and non-recovery of penal rent | Irregularity | 980,864 |
| 38 | GNS | 135 | Payment of stipend without opening Bank account | Irregularity | 12,371,000 |
| 39 | GNS | 136 | Inadmissible Payment of Mess Allowance to Day Scholar | Weak Internal control | 144,000 |
| 40 | GNS | 137 | Overpayment due to non deduction of stipend against absentee period | Recovery | 52,693 |
| 41 | GNS | 138 | Non deduction of conveyance allowance during LFP recovery thereof | Recovery | 15,000 |
| 42 | GNS | 139 | Overpayment of social security benefit and pay after regular period | Recovery | 181,536 |
| 43 | RHC, Khebki | 142 | Irregular Purchase of L.P Medicine | Irregularity | 494,370 |
| 44 | RHC, Khebki | 144 | Irregular blockage/non utilization of funds/ surrendered | Irregularity | 4,770,000 |
| 45 | RHC, Khebki | 145 | Overpayment of GST | Recovery | 67,320 |

District Health Authority, Lahore

| Sr. | PDP # | Formation | Description of Paras | Amount |
|-----|-------|--|---|--|
| 1 | 02 | CEO DHA Lahore | Irregular payment of Pay and allowances | - |
| 2 | 07 | | Unauthorized and doubtful payments of on account of arrears of pay | - |
| 3 | 12 | | Irregular payment of family pension | - |
| 4 | 15 | | Un-authorized and doubtful payment of commutation | - |
| 5 | 17 | | Expenditure on account of POL without maintenance of Log Book and sanctioned strength of vehicles | - |
| 6 | 18 | | Unauthorized payment on account of electricity charges | 2.597 |
| 7 | 19 | | Irregular expenditure on account of POL charges | 1.571 |
| 8 | 21 | | Irregular and Doubtful payment for repair of vehicles | 0.718 |
| 9 | 22 | | Irregular and Doubtful payment for repair of vehicles | 0.450 |
| 10 | 26 | | Irregular and Doubtful payment for repair of Machinery and Equipment | 0.202 |
| 11 | 06 | | Non-recovery of Auction fee on account of Cycle stand | - |
| 12 | 04 | | Irregular payment of pension without apportionment of funds | - |
| 13 | 01 | District Health Officer (MIS & HRM), DHA, Lahore | Irregular expenditure due to Misclassification | 0.143 |
| 14 | 02 | | Irregular Purchases | 0.389 |
| 15 | 03 | | Irregular expenditure due to non obtaining quotation | 0.596 |
| 16 | 06 | | Non-verification of payment of GST | 0.126 |
| 17 | 07 | | Non-Accounted of purchases in asset registers | 0.166 |
| 18 | 08 | | Unjustified Expenditure | - |
| 19 | 09 | | Non reconciliation of expenditure | - |
| 20 | 12 | | Wasteful expenditure | 1.256 |
| 21 | 13 | | Irregular payment of bills in cash | 0.943 |
| 22 | 04 | | DO Health Medical Services Lahore | Serviceable/Unserviceable machinery and equipments |
| 23 | 05 | Non production of record of agreements of PHCFMC and Indus Hospital | | |
| 24 | 09 | Payment of POL charges without having consumption record | | 0.130 |
| 25 | | Irregular and unjustified repair on account of machinery and equipments | | 1.129 |
| 26 | 12 | Irregular Expenditure of Printing | | 0.298 |
| 27 | 13 | Non-reconciliation of Special Drawing Account (SDA) with District Health Authority | | - |
| 28 | 15 | Unauthorized purchases of Lap Top & other items during Ban | | 0.222 |
| 29 | 16 | Doubtful expenditure without evidence of record | | 0.214 |
| 30 | 18 | Unjustified expenditure | | 0.166 |
| 31 | 19 | Non-verification of GST invoices | | 0.109 |
| 32 | 20 | Payment of POL charges without having consumption record | 0.623 | |

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|----|-------|--|---|-------|
| 33 | 21 | | Non-maintenance of Accounting Record of Assets and Liabilities from the establishment of the office | - |
| 34 | 23 | | Loss to government due to purchase on higher rates | 0.361 |
| 35 | 24 | | Irregular expenditure on account of local purchase of medicines | 1.279 |
| 36 | 25 | | Irregular utilization of budget of MSD | 1.197 |
| 37 | 26 | | Irregular Expenditure of Printing | 0.167 |
| 38 | 28 | | Non deduction of discount on the purchase of LP medicine – loss to government | 0.156 |
| 39 | 32 | | Loss to government due to purchase on higher rates | 0.048 |
| 40 | 11,28 | | Unauthorized payment of Adhoc Allowances | 0.424 |
| 41 | 8 | | Unjustified drawl of pay and allowances | - |
| 42 | 01 | District Officer Health (Preventive Services) Lahore | Unauthorized Payment to DDOs | 2.61 |
| 43 | 02 | | Unauthorized Payment to CEO | 0.050 |
| 44 | 03 | | Doubtful / Unauthentic payments on account of pay & allowances | |
| 45 | 05 | | Irregular Expenditure on POL | 1.48 |
| 46 | 06 | | Non Reconciliation of Expenditure | |
| | 07 | | Non deposit of stamps funds into government account | 0.050 |
| 47 | 09 | | Expenditure in excess of the allotted budget | - |
| 48 | 11 | | Abnormal billing of Electricity | 3.88 |
| 49 | 12 | | Irregular Payment of Travelling Allowance | 0.211 |
| 50 | 04 | | Irregular Expenditure on Pay & Allowances | |
| 51 | 03 | 25 bedded Lal Quarter Hospital Samanabad Lahore | Unjustified purchase of medicine | 1.085 |
| 52 | 05 | | Irregular drawl of pay and Arrears | - |
| 53 | 06 | | Blockage of government Money | 0.228 |
| 54 | 09 | | Unauthorized payment on account of Non Practicing Allowance | 0.864 |
| 55 | 13 | | Irregular payment | - |
| 56 | 05 | THQ Hospital Raiwind | Irregular and Non-Maintenance of record related to the Expenditure | - |
| 57 | 07 | | Un-necessary Retention of Dental unit with accessories | 0.500 |
| 58 | 08 | | Irregular maintenance of two account | |
| 59 | 09 | | Non reconciliation of PLA Accounts with treasury | |
| 60 | 10 | | Irregular creating pending liability | - |
| 61 | 12 | | Un-Justified Consumption of POL | - |
| 62 | 16 | | Non compliance of terms and conditions of the agreements | - |
| 63 | | | Non operation of separate account in violation of agreement | - |
| 64 | 06 | | Irregular drawl of pay and allowances | - |
| 65 | 13 | | Irregular advance payment made to vendors | - |
| 66 | 01 | THQ Hospital Police Line Qila Gujjar Singh | Irrational supply of medicine by Medicine Store Depu (MSD) | - |
| 67 | 02 | | Acceptance of medicine without DTL Reports | - |
| 68 | 04 | | Payment of pay & allowances without verification of educational certificate | - |
| 69 | 05 | | Irregular creation of liability | 0.122 |

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|-----|----|--|---|--|-------|
| 70 | 07 | | Purchase of store items | 0.044 | |
| 71 | 08 | | Un-authorized payment on account of Non Practicing Allowance | 0.768 | |
| 72 | 13 | | Payment of salary without performance of duty | 1.346 | |
| 73 | | | Overpayment Payment on account of Pay & Allowances amounting to Rs 249,632 THQ Hospital Police Lines Qila Gujjar Singh PDP 10 | | |
| 74 | 02 | DDOH Aziz Bhatti Town Lahore | Irregular Consumption of POL | 2.936 | |
| 75 | 05 | | Unauthorized and doubtful payments of on account of arrears of pay | 2.656 | |
| 76 | 06 | | Unauthorized and doubtful consumption of Medicine | 1.45 | |
| 77 | 11 | | Irregular Payment of NPA | 0.652 | |
| 78 | 14 | | Unauthorized occupation of Residence | 0.340 | |
| 79 | 16 | | Non Deposit of Purchee Fee | - | |
| 80 | 17 | | Imprudent management of Assets and Liabilities | - | |
| 81 | 18 | | Non-conducting of annual physical verification | - | |
| 82 | 02 | | DDOH Allama Iqbal Town Lahore | Unauthorized and doubtful payments of on account of arrears of pay | - |
| 83 | 03 | | | Irregular Consumption of POL | 1.559 |
| 84 | 06 | Unauthorized and doubtful consumption of Medicine | | - | |
| 85 | 10 | Irregular Payment of NPA | | 0.458 | |
| 86 | 13 | Irregular and Doubtful payment for repair of vehicles | | 0.167 | |
| 87 | 14 | Irregular and Doubtful payment for repair of Machinery and Equipment | | 0.087 | |
| 88 | 16 | Imprudent management of Assets and Liabilities | | - | |
| 89 | 17 | Non-conducting of annual physical verification | | - | |
| 90 | 02 | DDOH Samnabad Town Lahore | Unauthorized and doubtful payments of on account of arrears of pay | - | |
| 91 | 03 | | Irregular Consumption of POL | - | |
| 92 | 07 | | Irregular Payment of NPA | 1.038 | |
| 93 | 10 | | Unauthorized and doubtful consumption of Medicine | 0.539 | |
| 94 | 13 | | Irregular and Doubtful payment for repair of vehicles | 0.251 | |
| 95 | 14 | | Irregular and Doubtful payment for repair of Machinery and Equipment | 0.246 | |
| 96 | 17 | | Imprudent management of Assets and Liabilities | | |
| 97 | 18 | | Non-conducting of annual physical verification | | |
| 98 | 01 | THQ Hospital Mian Mir Lahore | Unauthorized payment on account of electricity charges | - | |
| 99 | 03 | | Unauthorized and doubtful payments of on account of arrears of pay | | |
| 100 | 07 | | Unauthorized and doubtful consumption of syringes & Branulas | 1.970 | |
| 101 | 10 | | Irregular expenditure due to non-accountal | 1.292 | |
| 102 | 11 | | Irregular expenditure due to non-accountal | 1.2 | |
| 103 | 13 | | Loss to Govt. due to non-recovery of electricity charges | 1.104 | |

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|-----|----|--|---|-------|
| 104 | 16 | | Irregular purchase of tabs | 0.330 |
| 105 | 17 | | Non verification of Deposits | 1.659 |
| 106 | 18 | | Irregular Consumption of POL | 0.193 |
| 107 | 21 | | Irregular purchase of X-Ray films | 0.180 |
| 108 | 22 | | Irregular expenditure on account of repair of M&E | 0.171 |
| 109 | 23 | | Irregular purchase of Oxygen Gas | 0.112 |
| 110 | 24 | | Irregular expenditure on advertisement | 0.063 |
| 111 | 26 | | Misappropriation of hospital waste | - |
| 112 | 27 | | Non-reconciliation of expenditure statement | - |
| 113 | 28 | | Imprudent management of Assets and Liabilities | - |
| 114 | 29 | | Non-conducting of annual physical verification | - |
| 115 | | | Irregular payment of mess and dress Allowance | 0.184 |
| 116 | 02 | | Unauthorized Payment to DDOs | |
| 117 | 06 | Infection Disease Hospital Bilal Gunj Lahore | Irregular repair of Transport / Machinery & Equipment | 0.847 |
| 118 | 07 | | Doubtful Purchase of Dietary items | 1.43 |
| 119 | 08 | | Abnormal billing of Electricity | 3.88 |
| 120 | 09 | | Irregular Expenditure on POL | 0.448 |
| 121 | 03 | | Payment on account of Purchase of Medicines without DTL Reports | 0.489 |
| 122 | 04 | | Doubtful / Unauthentic payments on account of pay & allowances | 0.122 |
| 123 | 14 | | Unjustified Consumption of POL on Generator | 0.893 |
| 124 | 15 | | Irregular Payment of Travelling Allowance | 0.080 |
| 125 | 16 | | Irregular / Doubtful Expenditure on POL | 0.513 |
| 126 | 21 | | Irregular repair of Machinery & Equipment | 0.319 |
| 127 | 22 | | Unauthorized Payment to DDOs | - |
| 128 | 25 | Shahdhra Town Hospital Lahore | Loss due to purchases at exorbitant rates | 0.322 |
| 129 | 26 | | Non reconciliation of cash book with bank statement and Difference | 2.13 |
| 130 | 29 | | Irregular Drawn Of Pay & Allowances Without Verification Of Academic Record | - |
| 131 | 30 | | Un-authorized payment on account of Non Practicing Allowance | |
| 132 | 31 | | Unauthorized payment of salaries over and above sanctioned posts | - |
| 133 | 01 | | Payment of pay and allowances without admissibility | 0.792 |
| 134 | 04 | | Irregular Creation of Liabilities | 1.535 |
| 135 | 05 | | Expenditure without budget and non-reconciliation of Expenditure | 1.535 |
| 136 | 06 | | Irregular expenditure due to non obtaining quotation | 0.214 |
| 137 | 07 | Eye Hospital Swami Nagar, Lahore | Likely embezzlement of government receipts | 0.320 |
| 138 | 11 | | Loss due non-maintenance of vehicle | 0.400 |
| 139 | 13 | | Unjustified payment on account of Project allowance | 0.200 |
| 140 | 15 | | Non-auction of un-serviceable store article | 1.00 |
| 141 | 17 | | Likely Miss-Appropriation Of Medicines | - |
| 142 | 12 | | Non deduction of pay and allowances during absent period | 0.043 |
| 143 | 01 | THQ Hospital | Irregular Purchases | - |

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|-----|----|-----------|--|-------|
| 144 | 02 | Sabzazaar | Blockage of Funds | |
| 145 | 03 | | Un-Justified Consumption of POL | 0.710 |
| 146 | 04 | | Misappropriation million of Rupees | - |
| 147 | 05 | | Cheques not presented into Bank | - |
| 148 | 06 | | Non-Maintenance of record related to the Expenditure | - |
| 149 | 08 | | UN-necessary Purchase of Medicine Machinery | 0.600 |
| 150 | 09 | | Liability Created Due to Poor Financial Management | |
| 151 | 10 | | Non compliance of terms and conditions of the agreements | - |
| 152 | 11 | | Non operating of separate account | - |
| 153 | 12 | | Non set off the balance amount of the account in budget | - |
| 154 | 13 | | Non reconciliation of PLA Accounts with treasury | - |
| 155 | 15 | | Irregular and Non-Maintenance of record related to the Expenditure | - |

District Health Authority M.B.Din:

| Sr. # | Name of Formation | PDP # | Description of Para | Amount |
|-------|---|-------|--|--------|
| 1 | CEO District Health Authority Mandi Bahauddin | 01 | Non-collection of security from LP medicine supplier | 0.255 |
| 2 | | 02 | Unjustified drawl of TA/DA amounting | 0.205 |
| 3 | | 04 | Non deduction of income tax from incentive allowance | 0.187 |
| 4 | | 05 | Irregular drawl of Rs 1740000 in DDO Account instead of direct transfer to vendors account | 1.74 |
| 5 | | 06 | History sheets of vehicles of and less deduction of income tax | 0.301 |
| 6 | | 07 | Irregular cash withdrawals from DDO account Cash withdrawals of | 5.932 |
| 7 | | 08 | Unjustified payment of Adjustments of account of pay and allowances | 0.568 |
| 8 | | 11 | In admissible payment of Project Allowance | 0.030 |
| 9 | | 12 | Unjustified/ inadmissible payment of arrears of Health professional Allowance to the Pharmacist of | 0.350 |
| 10 | | 14 | Recovery of pay & allowances | 0.0457 |
| 11 | | 15 | Irregular consumption of POL | 0.128 |
| 12 | | 16 | Inadmissible transfer of pay due to absent from duty | 0.0672 |

| Sr. # | Name of Formation | PDP # | Description of Para | Amount | |
|-------|---|-------|---|---|-------|
| 13 | District Health Officer Mandi Bahauddin | 22 | Recovery of pay & allowances | 0.283 | |
| 14 | | 24 | Recovery of pay & allowances | 0.164 | |
| 15 | | 25 | Unauthorized expenditure | 0.398 | |
| 16 | | 26 | Unjustified drawl of PCA amounting recovery thereof | 0.244 | |
| 17 | | 32 | Unjustified drawl of NPA amounting Rs248,000 | 0.248 | |
| 18 | | 40 | Unjustified payment | 1.706 | |
| 19 | | 46 | Unauthorized expenditure on repairof transport | 0.433 | |
| 20 | | 47 | Unauthorized drawl of funds amounting | 0.397 | |
| 21 | | | 49 | Non deduction of GST on account of Health Council | 4.413 |
| 22 | | | | | |
| 23 | MS DHQ MB din | 55 | Unjustified payment | 3.13 | |
| 24 | | 56 | Overpayment of pay & allowacnes | 0.716 | |
| 25 | | 58 | Rrccovery of pay and allowances | 0.103 | |
| 26 | | 59 | Unjustified drawl of PCA amounting Rs360,000 | 0.360 | |
| 27 | | 60 | Unauthorized drawl of pay & allowances amounting | 0.308 | |
| 28 | | 61 | Unjustified drawl of pay and allowances | 0.238 | |
| 29 | | 62 | Unauthorized expenditure | 17.21 | |
| 30 | | 62-A | Unauthorized expenditure | 0.832 | |
| 31 | | 65 | Unjustified dawal of allowances | 0.122 | |
| 32 | | 67 | Overpayment of pay & allowances | 0.358 | |
| 33 | | 68 | Overpayment of pay and | 0.128 | |
| 34 | | 69 | Overpayment of pay and allowances | 0.224 | |
| 35 | | 71 | Unjustified drawal of TA/DA | 0.256 | |
| 36 | | 75 | Overpayment to the supplier | 0.159 | |
| 37 | | 76 | Unauthorized payment of pending liabilities | 8.04 | |
| 38 | | 78 | Unjustified expenditure on account of medicine | 0.518 | |
| 39 | | 79 | Expenditure without maintenance of | 3.26 | |

| Sr. # | Name of Formation | PDP # | Description of Para | Amount |
|-------|-----------------------|--------------|---|---------------------------------------|
| | | | record amounting Rs3.26 million | |
| 40 | | 82 | Unjustified extention of contract of employees | 1.65 |
| 41 | | 83 | Unauthorized drawl of pay and allowances amounting Rs4.96 million | 4.96 |
| 42 | | 80- | Undue retention of performance security | 1.688 |
| 43 | THQ hospital Malakwal | 84 | Doubtful payment of arrears of pay & allowances | 0.319 |
| 44 | | 85 | Inadmissible payment of arrears of NPA | 0.546 |
| 45 | | 87 | Doubtful payment of pay & allowances | 0.101 |
| 46 | | 88 | Overpayment of Health Risk Allowance | 0.042 |
| 47 | | 89 | Irregular encashment of Leave encashment from SDA | 0.174 |
| 48 | | 90 | Irregular purchase of LP medicines for store | 0.931 |
| 49 | | 91 | Unjustified procurement of General Store items | 0.472 |
| 50 | | 92 | Unlawful/Undue creation of pending liabilities | 1.325 |
| 51 | | 93 | Doubtful procurement of POL | 0.610 |
| 52 | | 94 | Non auction of obsolete items | 1.060 |
| 53 | | 96 | Irregular payment of pay & allowances to X-ray Technician | 0.734 |
| 54 | | 97 | Unjustified payment to redundant chowkidars | 0.772 |
| 55 | | 99 | Non-recovery of overpayment to contingent paid staff | 0.496 |
| 56 | | SMO RHC Mong | 102 | Govt. receipts deposited not verified | 0.0592 |
| 57 | 103 | | Irregular drawl of 5% repair charges recovery thereof | 0.116 |
| 58 | 104 | | Unjustified payment of Adjustments of account of pay and allowances | 0.658 |
| 59 | 108 | | Unjustified drawal of pay and allowances due to absent from duty | 0.0399 |
| 60 | SMO RHC Miana Gondal | 109 | Less deduction of Income tax | 0.0368 |
| 61 | | 110 | Recovery due to absent period | 0.0237 |
| 62 | | 111 | Irregular payment of allowances during leave period | 0.0953 |
| 63 | | 113 | Unjustified expenditure by splitting Indents | 0.256 |
| 64 | | 114 | Non deduction of GST | 0.273 |
| 65 | | 115 | Recovery due to absent period | 0.109 |
| 66 | | 116 | Unauthorized expenditure on account health council | 0.266 |
| 67 | SMO RHC | 117 | Recovery of HSRA | 0.0813 |

| Sr. # | Name of Formation | PDP # | Description of Para | Amount |
|-------|--------------------|-------------------------------------|---|---------------------------------------|
| 68 | Chellianwala | 119 | Reovery of pay & Allowances | 0.083 |
| 69 | | 120 | Reovery of pay & Allowances | 0128 |
| 70 | | 121 | Unauthorized payment | 0.385 |
| 71 | | 122 | Unauthorized payment | 0.480 |
| 72 | RHC Pahrianwali | 124 | Govt. receipts deposited not verified | 0.071 |
| 73 | | 125 | Irregular drawl of 5% repair charges recovery thereof | 0.161 |
| 74 | | 126 | 126 Unjustified payment of Adjustments of account of pay and allowances | 0.887 |
| | | 126-A | Non accountal/ Non Auction of cutted trees of Government assets | 1.1 |
| 75 | | | | |
| 76 | | 131 | Absent from duty | 0.873 |
| 77 | | 132 | Non deduction of 5% deduction charges | 0.348 |
| 78 | | THQ Hospital Phalia | 133 | Non Verification of Treasury Deposits | 1.026 |
| 79 | 134 | | Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts | 4.093 |
| | 80 | | 139 | Non deposit of Govt. dues | 0.364 |
| 81 | 141 | | Unjustified consumption of diesel by the generator | 0.179 |
| 82 | 146 | | Unjustified drawal of PCA & NPA | 0.255 |
| 83 | 147 | | Unjustified payment of DTL Fee to the drug testing laboratory | 0.482 |
| | 149 | | Unjustified payment of SSB 30% and overpayment of pay and allowances of Rs | 0.418 |
| 84 | | | | |
| 85 | 150 | | Unjustified drawl of pay and allowances to the unknown employee of Rs | 0.174 |
| 86 | 151 | Excess drawal of pay and allowances | 0.165 | |

District Health Authority- Mianwali

| Sr. No | Name of Formation | PDP No. | Description of Para | Nature of Para | Amount (Rs) |
|--------|-------------------|---------|---|-----------------------|-------------|
| 1 | CEO DHA | 15 | Un-lawful up-gradation of Para-medic post | Weak internal control | 0 |
| 2 | RHCWan-Bhachran | 23 | Non deduction of income tax on receipts shares | Recovery | 10,372 |
| 3 | RHCWan-Bhachran | 25 | Non Auction of Old Material | Weak internal control | 200,000 |
| 4 | THQ, Kalabagh. | 27 | Inadmissible payment on account of Health Sector Reform Allowance | Weak internal control | 793,001 |

| | | | | | |
|----|----------------------|-----|---|-----------------------|---------|
| 5 | THQ, Kalabagh. | 28 | Irregular payment of allowances during leave period | Irregularity | 127,000 |
| 6 | MS THQ, Kalabagh. | 32 | Los to Govt. due to non deduction of Income Tax on payment of doctor's share on receipt | Weak internal control | 27,433 |
| 7 | THQ, Kalabagh. | 35 | Loss due to non-deduction of penalty | Recovery | 86,795 |
| 8 | THQ, Kalabagh. | 40 | Improper maintenance of store/stock record and non-conducting of annual physical verification | Weak internal control | 0 |
| 9 | THQ, Kalabagh. | 46 | Loss due to over-charging of rates | Weak internal control | 816,000 |
| 10 | THQ, Kalabagh. | 47 | Irregular purchase of chemical for Analyzer machine and misappropriation of Lab receipt | Irregularity | 280,000 |
| 11 | THQ Esakhel | 71 | Purchase of Android Tablets at higher rate than central rate contract and loss to Government | Irregularity | 254,292 |
| 12 | THQ Esakhel | 74 | Doubtful Expenditure on Civil Works | Weak internal control | 355,500 |
| 13 | THQ Esakhel | 77 | Non Deduction of PST on Services | Weak internal control | 19,614 |
| 14 | THQ Esakhel | 79 | Un-Authorized Payment of un-entitled Allowances | Irregularity | 15,000 |
| 15 | THQ Esakhel | 81 | Payment on account of Purchase of Medicines having adverse DTL Report | Weak internal control | 172,800 |
| 16 | THQ Esakhel | 84 | Non deduction of Income Tax on payment of doctors/paramedic share on receipt | Recovery | 63,549 |
| 17 | DHQ,Mainwali | 109 | Loss due to non-imposition of the LD charges | Weak internal control | 673,774 |
| 18 | DHQ,Mainwali | 121 | Non replacement of sub standard medicines | Weak internal control | 114,000 |
| 19 | DHQ,Mainwali | 126 | Loss due to non auction of store and stock of millions of rupees | Weak internal control | 0 |
| 20 | DHQ,Mainwali | 135 | Non auction of material replaced during | Weak internal control | 0 |

| | | | | | |
|-----|--------------|-----|---|-----------------------|---------|
| | | | revamping | | |
| 21. | DHQ,Mainwali | 136 | Non Utilization/ Non Auction of old machinery & equipment due to improper monitoring of revamping phase | Weak internal control | 700,000 |

District Health Authority, Narowal:

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|-------|--------------------|-------|--|-------------------------|
| | CEO Health | 02 | Doubtful expenditure on purchase of medicine | 0.400 |
| | | 03 | Less deduction of Income Tax | 0.018 |
| | | 04 | Non verification of GST | 0.034 |
| | | 05 | Doubtful expenditure on account of Advertising and Publicity | 0.336 |
| | | 06 | Doubtful expenditure on account of others | 0.346 |
| | | 07 | Doubtful expenditure on account of repair of vehicle | 0.253 |
| | | 08 | Unauthorized payment of Health Professional Allowance | 0.089 |
| | | 09 | Doubtful expenditure on account of Cost of other Store | 0.408 |
| | | 11 | Non accountal of stock | 0.043 |
| | DO Health | 13 | Less deduction of Income Tax | 0.121 |
| | | 17 | Irregular cash payment to contractor & supplier | 13.721 |
| | | 24 | Doubtful Purchase of medicine and others | 1.811 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|--------------|----------------------------|--------------|---|--------------------------------|
| | | 25 | Doubtful expenditure on repair of machinery | 0.398 |
| | | 26 | Unauthorized payment of HSRA | 0.051 |
| | | 27 | Unauthorized payment of Health Professional Allowance | 0.030 |
| | MS THQ Hospital Shakargarh | 28 | Non Recovery on Account of Conveyance Allowance | 0.06 |
| | | 31 | Less deduction of Income Tax | 0.103 |
| | | 37 | Non Recovery from Contractor | 0.080 |
| | | 39A | Payment of Health Sector Reform Allowance in excess of entitlement | 0.205 |
| | | 42 | Irregular payment of allowances during leave period recovery thereof | 0.259 |
| | | 43 | Recovery of HSRA of Absent Period | 0.322 |
| | | 45 | Irregular drawl of Conveyance and House Rent Allowance recovery thereof | 0.037 |
| | | 46 | Non Deposit of Hostel Room Rents | 0.096 |
| | | 51 | Non Deduction of GPF, Group Insurance and BF from arrears | 0.167 |
| | | 52 | Non recovery of Social Security Benefits | 0.093 |
| | SMO RHC Qila | 53 | Recovery Due to | 0.013 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|--------------|---------------------------|--------------|--|--------------------------------|
| | Ahmadabad | | Absent Period | |
| | | 54 | Irregular payment of allowances during leave period recovery thereof | 0.049 |
| | | 56 | Non deduction of General Sales Tax | 0.177 |
| | | 57 | Less deduction of Income Tax | 0.078 |
| | | 58 | Irregular expenditure on purchase of day-to-day medicines | 0.161 |
| | | 59 | Non Deduction of GPF, Group Insurance and BF from arrears | 0.017 |
| | SMO RHC Zafarwal | 60 | Irregular payment of allowances during leave period | 0.054 |
| | | 64 | Less deduction of Income Tax | 0.045 |
| | | 65 | Non Deduction of GPF, Group Insurance and BF from arrears | 0.017 |
| | SMO RHC Baddo Malhi | 67 | Non deduction of General Sales Tax | 0.194 |
| | | 68 | Less deduction of Income Tax | 0.086 |
| | | 69 | Non Deduction of GPF, Group Insurance and BF from arrears | 0.010 |
| | | 70 | Unauthorized Payment of GST and Income tax | 0.193 |
| | | 71 | Irregular payment of allowances during leave | 0.054 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|--------------|---------------------------|--------------|--|--------------------------------|
| | | | period | |
| | MS DHQ Hospital | 72 | Non deposit of Government dues | 0.455 |
| | | 74 | Irregular payment of allowances during leave period recovery thereof | 0.403 |
| | | 77 | Non deposit of Government dues | 0.264 |
| | | 78 | Doubtful deposit of Receipts on account of Lab Fee | - |
| | | 80 | Less deduction of Income Tax | 0.136 |
| | | 81 | Doubtful drawl of POL for Generator | 1.943 |
| | | 85 | Verification of Pay & Allowances/HR/Off Cycle Rs 5.316 million | 5.316 |
| | | 86 | Doubtful Payment of Arrear of Qualification Allowance | 0.350 |
| | | 87 | Doubtful Payment of Arrear of Salaries | 0.262 |
| | | 88 | Doubtful drawl of POL for Boiler | 1.545 |
| | | 89 | Un-authorized payments on account of POL charges | 0.063 |
| | | 95 | Unauthorized payment on account of purchase of medicines without DTL reports | 0.718 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|--------------|---------------------------|--------------|---|--------------------------------|
| | | 98 | Purchase on excessive rates | 0.030 |
| | | 99 | Unauthorized payment of Adhoc Allowances | 0.358 |
| | | 102 | Non-Performance of Security Contract Recovery of Penalty | 0.150 |
| | | 106 | Inadmissible expenditure on account of Entertainment | 0.098 |
| | | 108 | Unauthorized Payment of SEMS Allowances | 0.106 |
| | | 109 | Payment of Health Sector Reform Allowance in excess of entitlement | 0.408 |
| | | 110 | Unauthorized Payment of HSRA recovery thereof | 0.092 |
| | | 111 | Non-transparent purchase of medicine | 0.200 |
| | | 112 | Abnormal billing of electricity charges | 12.185 |
| | | 113 | Loss due to non-deduction of income tax at source | 0.227 |
| | | 114 | Non deposit of sale proceed of fixers and developers of x-ray films | 0.174 |
| | | 115 | Excess Payment of House Rent Allowance | 0.065 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|--------------|---------------------------|--------------|--|--------------------------------|
| | | 116 | Inadmissible expenditure on account of Health Professional Allowance | 0.028 |
| | | 119 | Non-imposition of Penalty for Delay | 0.015 |
| | | 120 | Poor Stock Management at Medical Stores | - |
| | | 121 | Non-Preparation of Fixed Assets Register | - |
| | | 122 | Govt. receipts deposited not verified | 3.360 |
| | | 124 | Irregular Payment of Pay & Allowances | - |
| | | 125 | Irrational supply of medicine by Medicine Store Depu (MSD) | - |
| | | 126 | Non recovery of canteen contract amount | 0.275 |
| | | 128 | Non accountal/ Non Auction of cutted trees of Government assets | 0.750 |
| | | 129 | Unjustified payment of SSB 30% and overpayment of pay and allowances | 0.157 |
| | SMO RHC Kot Nainan | 130 | Irregular drawl of PCA and NPA | 0.124 |
| | | 131 | Unjustified payment of Practice Compensatory Allowance | 0.062 |
| | | 132 | Non Verification of Treasury Deposits | 0.082 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|--------------|---------------------------|--------------|---|--------------------------------|
| | | 133 | Non Deduction of 5% repair charges due to government accommodation | 0.439 |
| | | 134 | Unjustified consumption of diesel for the generator | 0.014 |
| | | 135 | Non deduction of income tax from the payment of health council | 0.020 |
| | | 136 | Illegal Occupation of Residence of Charge Nurse | 0.253 |
| | | 138 | Non Deduction of 5% repair charges due to government accommodation | 0.019 |
| | | 139 | Non accountal/ Non Auction of cutted trees of Government assets | 0.450 |
| | | 140 | Non deduction of HSR to General Duty Staff recovery thereof | 0.036 |
| | SMO RHC Sankhtra | 141 | Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts | 0.632 |
| | | 142 | Unjustified payment of SSB 30% and overpayment of pay and allowances | 0.103 |
| | | 143 | Non Verification of Treasury Deposits | 0.108 |
| | | 144 | Drawl of pay and allowances without performing duties | 0.317 |

| Sr. # | Name of Formations | PDP # | Description of Para | Amount (Rs in millions) |
|-------|--------------------|-------|--|-------------------------|
| | | 145 | Non deduction of income tax from the payment of health council | 0.019 |
| | | 146 | Sales Tax paid to supplier but not verified | 0.007 |

District Health Authority, Nankana Sahib

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|-------------------------------|---|---|
| 1 | 1 | CEO DHA Nankana Sahib | Purchase of medicines without execution of rate contracts with the suppliers | - |
| 2 | 3 | | Purchase of laptop for non-entitled officer/official | 0.143 |
| 3 | 5 | | Doubtful repair of Vehicle No. NB 422 | 0.524 |
| 4 | 8 | | Irregular Expenditure due to Misclassification | 0.552 |
| 5 | 13 | | Irregular repair of transport | 0.823 |
| 6 | 14 | | Non-verification of GST invoices | 1.028 |
| 7 | 15 | | Non Verification of Deposits | 0.252 |
| 8 | 17 | | Irregular payment of repair of Machinery and Equipment | 0.089 |
| 9 | 19 | | Unjustified Payment of Qualification Allowance | 0.060 |
| 10 | 20 | | Loss to Government due to non Registration of vehicles | 0.350 |
| 11 | 21 | | Excess Payment on account of purchase of Steel benches for RHC Muhammad Pura- | 0.020 |
| 12 | 22 | | Non deduction of Sales Tax on supply of Petroleum Products | 0.012 |
| 13 | 2 | DHQ Hospital Nankana Sahib | Discrepancies in deposit of Hospital Receipts | 2.494 |
| 14 | 3 | | Non-deposit of unspent amount in the treasury | 0.085 |
| 15 | 10 | | Non-accountal of items | 0.205 |
| 16 | 17 | | Unauthorized deduction of withholding tax by Bank | 0.075 |
| 17 | 18 | | Unjustified appointment of Cook | 0.448 |
| 18 | 21 | | Loss due to non auction of canteen | 0.452 |
| 19 | 23 | | Non supply of medicine as per demand | - |
| 20 | 24 | | Unauthorized adjustment of Government Receipts | 0.509 |
| 21 | 25 | | Loss on account of Parking stand fee | 0.102 |
| 22 | 29 | | Unauthorized payment of NPA to consultants | 0.080 |
| 23 | 33 | | Supply of items without need assessment | |
| 24 | 34 | | Non reconciliation of receipts | 2.182 |
| 25 | 07 | | | Overpayment due to adding the amount of Income Tax in the claim | 0.115 |

| | | | | |
|----|----|--|---|---|
| 26 | 09 | | Excess payment on account of Hiring of Generator | 0.498 |
| 27 | 12 | | Unjustified payment of GST on electricity bills | 0.167 |
| 28 | 01 | THQ Hospital Shahkot | Difference between Health Council Cash book and bank statement Rs.6.550 M | 6.550 |
| 29 | 02 | | Expenditure in excess of the allotted budget | 22.507 |
| 30 | 04 | | Irregular payment of arrear bills | 2.768 |
| 31 | 07 | | irregular payment on advertisement | 0.137 |
| 32 | 09 | | Irregular Consumption of POL for Generator | 0.533 |
| 33 | 11 | | Irregular repair of Machinery & Equipment | 0.398 |
| 34 | 16 | | Non verification of pass book closing Balance | 1.740 |
| 35 | 18 | | Unauthorized payment on account of NPA,Qualification & Lumsum pay | 1.508 |
| 36 | 24 | | Irregular Drawn Of Pay & Allowances Without Verification of Academic Record | 61.447 |
| 37 | 04 | | THQ Sangla Hill | Non-recovery of Auction fee on account of Canteen and Cycle stand | 0.501 |
| 38 | 13 | Imprudent management of Assets and Liabilities | | |
| 39 | 15 | Irregular drawl of Qualification Allowance | | 0.120 |
| 40 | 16 | Non-transparent purchase of A.C's and Tablets | | 0.696 |
| 41 | 17 | Non maintenance of consumption account of Dialysis medicines | | 3.443 |
| 42 | 18 | Unjustified payment of TA/DA | | 0.323 |
| 43 | 19 | Unauthorized drawl of Non Practicing Allowance | | 0.571 |
| 44 | 07 | Unjustified payment of GST on electricity bills | | 0.051 |
| 45 | 10 | Non-recovery of Advance Tax | | 0.050 |
| 46 | 01 | DOH Nankana Sahib | | Irregular drawl on account of Risk Allowance | 0.390 |
| 47 | | | Unjustified payment of Qualification Allowance | 0.120 |
| 48 | 06 | | Unjustified payment to Mechanic | 3.082 |
| 49 | 07 | | Non-recovery of fines | 0.151 |
| 50 | 08 | | Doubtful recruitment of Nutritionists | - |
| 51 | 11 | | Non-auction of un-serviceable motor cycles | 0.195 |
| 52 | 12 | | Irregular payment | 82.03 |
| 53 | 13 | | Split up expenditure | 0.253 |
| 54 | 14 | | Unjustified payment of Rent of Building | 0.764 |
| 55 | 15 | | Irregular drawl of Travelling Allowance | 0.069 |
| 56 | 16 | | Non-Accounted of purchases in asset registers | 0.301 |
| 57 | 17 | | Non-verification of payment of GST | 0.100 |
| 58 | 18 | Unjustified expenditure | 0.122 | |

| | | | | |
|----|----|---|--|--|
| 59 | 01 | RHC Rehan Wala | Unauthorized drawl of Non Practicing Allowance | 0.304 |
| 60 | 02 | | Irregular posting and withdrawal of salaries without sanctioned post | 0.419 |
| 61 | 05 | | Losing sale value of ambulance due to non use | 0.500 |
| 62 | 06 | | Non repairing or demolishing the two old buildings of residential quarters | - |
| 63 | 07 | | Non utilization of Medicines | 0.077 |
| 64 | 09 | | Late deposit of receipt | 0.119 |
| 65 | 12 | | Non utilization of Health Council Funds | 0.560 |
| 66 | 13 | | Expenditure incurred in excess of budget provision | 0.916 |
| 67 | 14 | | loss of government due to payment of salaries without work | 0.547 |
| 68 | 01 | | RHC Syed Wala | Irregular drawn of HSRA and other allowances by contract staff | 1.061 |
| 69 | 02 | Irregular payment of arrear bills Rs 865,177 and recovery | | 0.865 |
| 70 | 04 | doubtful drawl from Health council fund | | 0.818 |
| 71 | 05 | Irregular Purchase of LP Medicine | | 0.249 |
| 72 | 06 | Unauthorized Payment to DDOs | | 0.662 |
| 73 | 08 | Unauthorized payment on account of Non Practicing Allowance | | 0.140 |
| 74 | 10 | irregular drawn of cash payment | | 0.685 |
| 75 | 12 | Non deposit of GST | | 0.139 |
| 76 | 10 | Un-authorized payment of GST | 0.043 | |
| 77 | 02 | RHC Warburton | Unauthorized and doubtful payments of on account of arrears of pay | 0.868 |
| 78 | 03 | | Unauthorized and doubtful consumption of syringes & Branulas | 0.623 |
| 79 | 04 | | Irregular payment of NPA | 0.540 |
| 80 | 05 | | Irregular Purchase of LP medicine | 0.440 |
| 81 | 07 | | Non-verification of deposit of government receipts | 0.132 |
| 82 | 08 | | Irregular Consumption of POL | 0.044 |
| 83 | 09 | | Non Accountal of government Assets | 0.250 |
| 84 | 10 | | Non-conducting of annual physical verification | - |
| 85 | 11 | | Imprudent management of Assets and Liabilities | - |

District Health Authority, Okara

| Sr. | PDP No. | Formation | Description of Paras | Amount |
|-----|---------|------------|--|-------------|
| 1 | 06 | CEO Health | Non Production of Record | 1,201,960 |
| 2 | 20 | | Unauthorized Payment of Salaries Amounting | 658,000,000 |
| 3 | 12 | | Irregular Payment of Travelling Allowance | 511,203 |
| 4 | 17 | | Expenditure on Account of POL without | 459,286 |

| Sr. | PDP No. | Formation | Description of Paras | Amount |
|-----|---------|-----------------|--|------------|
| | | | Sanctioned Strength of Vehicles | |
| 5 | 19 | | Irregular Payment of Salaries without Sanctioned Posts | 21,202,000 |
| 6 | 20 | | Loss Due to Non Auction of Unserviceable Vehicles and Motor Cycles | 795,000 |
| | | | | |
| 7 | 15 | MS DHQ Hospital | Payment of Pay & Allowances without Performing Duty | 978,847 |
| 8 | 03 | | Purchases at Higher Rates | 946,500 |
| 9 | 08 | | Unjustified Expenditure on Pol | 1,425,577 |
| 10 | 14 | | Irregular Payment of Allowances | 451,540 |
| 11 | 18 | | Unauthorized Off Cycle Payment of Pay and Allowances | 919,793 |
| 12 | 06 | | Overpayment of Sales Tax | 561,929 |
| | | | | |
| 13 | 08 | DHQ South City | Irregular Purchase of LEDs | 260,000 |
| 14 | 14 | | Unjustified Payment of Allowances | 911,151 |
| 15 | 17 | | Unauthorized Payment During Suspension Period | 601,028 |
| 16 | 18 | | Unauthorized Off Cycle Payment of Pay and Allowances | 847,142 |
| 17 | 19 | | Unauthorized Payment of Allowances | 290,000 |
| 18 | 06 | | Overpayment for Glass Partition | 106,960 |
| 19 | 02 | | Non Recoupment of Funds | 546,000 |
| 20 | 03 | | Non-deposit of Government Receipts in Account of DHA | 1,465,664 |
| 21 | 04 | | Purchases at Higher Rates | 835,100 |
| 22 | 09 | | Irregular Expenditures | 283,690 |
| 23 | 12 | | Loss to Govt. due to Non Recovery of Electricity Charges | 480,000 |
| 24 | 07 | | Non deduction of PST on Services | 60,400 |
| | | | | |
| 25 | 03 | DO Health | Irregular Payment of Travelling Allowance | 1,213,667 |
| 26 | 15 | | Irregular Reimbursement of Medical Charges | 92,070 |
| 27 | 23 | | Irregular payment of salary due to shifting of Head Quarter | 1,804,346 |
| 28 | 05 | | Irregular Expenditure on Advertising | 174,356 |
| 29 | 06 | | Payment on Account of Purchase of Medicines without DTL Reports | 120,172 |
| 30 | 07 | | Doubtful Purchase | 1,130,000 |
| 31 | 08 | | Irregular Payment of Encashment | 3,410,000 |
| 32 | 10 | | Irregular Repair of Transport | 201,297 |
| 33 | 11 | | Irregular Repair of Machinery and Equipment | 233,316 |
| | | | | |
| 34 | 01 | RHC Renala | Unauthorized Drawl Pay And Allowance on Bogus Orders | 650,573 |

| Sr. | PDP No. | Formation | Description of Paras | Amount | |
|------------|----------------|--|--|---|-----------|
| 35 | 04 | Khurd | Irregular Payment Amounting | 139,171 | |
| 36 | 05 | | Irregular Expenditure | 428,248 | |
| 37 | 06 | | Abnormal Billing of Electricity | 681,189 | |
| 38 | 10 | | Irregular Purchase of X-Ray Films | 289,688 | |
| 39 | 11 | | Irregular Payment on Account of Printing and Publication | 398,455 | |
| 40 | 12 | | Unjustified Consumption of Pol On Generator | 778,768 | |
| 41 | 13 | | Non Reconciliation of Cash Book with Bank Statement, Expenditure Statement, Receipts Statement | - | |
| 42 | 14 | | Un-Authorized Payment on Account of Non Practicing Allowance | 133,935 | |
| 43 | 16 | | Irregular Purchase of LP | 526,576 | |
| 44 | 18 | | Irregular Payment of Contingent Paid Staff | 46,800 | |
| 45 | 20 | | Irregular Expenditure | 100,312 | |
| 46 | 22 | | Irregular and Unauthorized Expenditures | 2,687,555 | |
| 47 | 05 | | Irregular Expenditures | 428,248 | |
| 48 | 09 | | Payment on Account of Pay and Allowance without Performance of Duty | 789,563 | |
| 49 | 07 | | Irregular Payment of Salary Due to Shifting of Head Quarter | 235,340 | |
| 50 | 01 | | RHC Akhterabad | Irregular Payment Amounting | 202,300 |
| 51 | 02 | | | Irregular Expenditure of Health Council Amounting | 1,234,000 |
| 52 | 03 | | | Unjustified Consumption of Pol on Generator Amounting | 320,460 |
| 53 | 05 | | | Non deduction of Income Tax | 94,385 |
| 54 | 06 | Irregular Payment of Salary due to Shifting of Head Quarter | | 1,025,531 | |
| 55 | 07 | Un-Authorized Payment on Account of Non Practicing Allowance | | 212,000 | |
| 56 | 10 | Overpayment on Account of SSB | | 62,403 | |
| 57 | 11 | Irregular Expenditure of Amounting | | 595,000 | |
| 58 | 12 | Irregular and Unauthorized Expenditure | | 4,201,719 | |
| 59 | 09 | Irregular Expenditure on Repair Work | | 163,210 | |
| 60 | 08 | Irregular Purchase of LP Amounting | | 463,000 | |
| 61 | 01 | THQ Haveli Lakha | Creation of Liability Due to Mismanagement Amounting | 869,000 | |
| 62 | 02 | | Purchase of Medicines without DTL | 869,000 | |
| 63 | 03 | | Non Utilization of Funds | 8,351,669 | |
| 64 | 04 | | Unnecessary Purchase of Equipment Worth | 1,300,000 | |
| 65 | 05 | | Non Deposit of Receipts in Account VI of District Health Authority | 946,528 | |
| 66 | 06 | | Opening of SDA without Approval of CGA | 17,436,000 | |
| 67 | 07 | | Non Imposition and Non Recovery of Penal Rent | 695,790 | |

| Sr. | PDP No. | Formation | Description of Paras | Amount | |
|-----|---------|---|--|---|-----------|
| 68 | 09 | | Payment made against Died Official | 94,391 | |
| 69 | 10 | | Irregular pay & Allowances | 1,837,463 | |
| 70 | 11 | | Unauthorized Expenditure on A/c of Pay & Allowances | 613,629 | |
| 71 | 14 | | Doubtful Expenditure on Account of POL Used in Generator | 963,932 | |
| 72 | 15 | | Loss of Govt. Revenue due to Non Recovery of Performance Security Stamp Duty | 45,622 | |
| 73 | 16 | | Doubtful Expenditure on Purchase of X-ray Films | 711,225 | |
| 74 | 18 | | Misappropriation of Ceiling Fans Worth | 210,000 | |
| 75 | 19 | | Loss due to Non-replacement of Defective Material | 240,000 | |
| 76 | 20 | | Inadmissible Drawl of Incentive Allowance | 172,800 | |
| 77 | 21 | | Non Deduction of Conveyance Allowance for Leave Period | 35,750 | |
| 78 | 22 | | Theft of Material Worth | 240,000 | |
| 79 | 23 | | Not Maintenance of Plants and Tree Register | - | |
| 80 | 24 | | Non Conducting of Annual Physical Verification | - | |
| | | | | | |
| 81 | 01 | | Principal Nursing School | Unauthorized Payment of Mess Allowance | 189,000 |
| 82 | 02 | | | Loss to Government due to Non Maintenance of vehicles | 1,000,000 |
| 83 | 04 | Irregular Expenditure of Salary due to Shifting of Head Quarter | | 831,994 | |
| 84 | 05 | Irregular Adjustment of Allowances | | 1,187,629 | |
| 85 | 06 | Abnormal Increase in Pay in December Recovery of Over Payment | | 64,620 | |
| 86 | 07 | Irregular Pay and Allowances | | 399,429 | |
| 87 | 08 | Over Expenditure than Allocated Budget | | 4,324,000 | |
| 88 | 09 | Unjustified Payment of Outsource Teachers from Students | | 338,900 | |
| 89 | 10 | Unjustified Payment of Pay and Allowances | | 366,720 | |

District Health Authority, Rawalpindi

Rs in million

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|--------|---------------------|---|------------------------|--------|
| 1 | CEO(DHA) Rawalpindi | Doubtful drawl | Weak Internal Control | 1.748 |
| 7 | | Un-justified Booking of expenditure | Non Compliance | 0.294 |
| 10 | | Non receipt of items as per specification | Weak Internal Control | 36.538 |
| 16 | | Doubtful Payment of pension | Weak Internal Control | 12.139 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|-------------------------|--|-------------------------------|---------------|
| | | without personal Identification | | |
| 17 | | Non deposit of GST Rs 1.497 million | Non Compliance | 1.497 |
| 19 | | Difference in salary / Non salary expenditure and Non reconciliation of expenditure statement. | Non Compliance | 1.607 |
| 20 | | Non deduction of cost of old material | Weak Internal Control | 1.261 |
| 24 | | Misappropriation due to un-authorized promotion of CDC supervisors | Non Compliance | 0.137 |
| 25 | THQ Hospital Gujar Khan | Un-authorized payment of allowances | Non Compliance | 0.068 |
| 27 | | Difference in salary expenditure and Non reconciliation of expenditure statement. | Non Compliance | 18.614 |
| 28 | | Un-authorized payment of HSRA Recovery Thereof | Weak Internal Control | 0.082 |
| 29 | | Irregular drawl of Hill Allowances | Weak Internal Control | 0.052 |
| 30 | | Overpayment of HSRA during leave period | Weak Internal Control | 0.122 |
| 31 | | Non-deduction of Conveyance Allowance During Leave | Weak Internal Control | 0.220 |
| 32 | | Irregular Payment of Pay & Allowance | Weak Internal Control | 2.784 |
| 33 | | Non-recovery of Conveyance Allowance and 5% House Rent | Weak Internal Control | 0.136 |
| 34 | | Un-justified Booking of expenditure | Non Compliance | 0.121 |
| 39 | | Non-preparation of object wise budget | Non Compliance | 20.123 |
| 40 | | Unauthorized Drawl / payment of inadmissible Allowances | Weak Internal Control | 0.462 |
| 45 | | Non deposit of Income Tax | Non Compliance | 0.130 |
| 46 | RHC Lethrar | Irregular expenditure on purchase & repair from Health Council | Non Compliance | 0.519 |
| 47 | | Irregular expenditure on purchases from health council without quotations | Non Compliance | 0.291 |
| 48 | | Non deduction of income tax, Punjab sales tax & sales tax | Weak Internal Control | 0.293 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|---------------------------|---|-------------------------------|---------------|
| | | from Health Council Funs | | |
| 50 | | Irregular expenditure on purchases without quotations | Non Compliance | 0.299 |
| 51 | | Less deduction of income tax & sales tax | Weak Internal Control | 0.023 |
| 52 | | Irregular payment of previous years liability | Non Compliance | 0.060 |
| 53 | | Doubt full expenditure on account of repair | Non Compliance | 0.444 |
| 54 | | Irregular expenditure on account of payments from irrelevant heads | Non Compliance | 0.095 |
| 56 | | Overpayment of CA and HSRA during leave period | Weak Internal Control | 0.075 |
| 57 | | Recovery of unauthorized drawl of HSR & Hill Allowance | Weak Internal Control | 0.033 |
| 58 | | Un authorized shifting of head quarter | Weak Internal Control | 1.149 |
| 59 | | Unauthorized payment of salary due to absent from duty | Non Compliance | 0.275 |
| 61 | | Un-necessary purchase of Dialysis kits | Non Compliance | 0.026 |
| 64 | | Un authorized payment of Risk allowance (Police) | Weak Internal Control | 0.037 |
| 65 | | Doubtful payment of arrears of pay | Non Compliance | 1.376 |
| 66 | THQ Hospital KotliSattian | Fund lapsed due to un-cashed Cheques of SDA and irregular creation of liability for next Financial Year | Weak Internal Control | 0.706 |
| 67 | | Doubtful drawl from SDA because of bills not found in record | Non Compliance | 1.798 |
| 72 | | Un-authorized drawl of TA/DA bills without counter signature of controlling officer | Non Compliance | 0.156 |
| 73 | | Non-deduction of different Allowances during leave | Weak Internal Control | 0.079 |
| 75 | | Non-preparation of object wise budget | Non Compliance | 8.989 |
| 76 | | Overpayment due to non-deduction of House rent allowance, conveyance allowance and 5% of Basic pay | Weak Internal Control | 0.722 |
| 77 | | Non-deposit of Cost of | Non Compliance | 0.056 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|-----------------------|---|-------------------------------|---------------|
| | | Sample Medicines for DTL, DTL Charges and late supply charges deducted from suppliers in Treasury - | | |
| 78 | | Non-clearance of DTL of medicines received from MSD | Non Compliance | 2.319 |
| 80 | | Non-provision of budget for Local Purchase of medicines by District Health Authority | Non Compliance | 3.230 |
| 81 | | Non-deposit of Income tax deducted at source | Weak Internal Control | 0.192 |
| 86 | | Non-deposit of Income tax deducted out of Health Council | Weak Internal Control | 0.343 |
| 88 | | Less deduction of income tax | Weak Internal Control | 0.197 |
| 89 | | Irregular expenditures on civil work of repair and maintenance of THQ Hospital | Non Compliance | 0.316 |
| 95 | THQ Taxila | Unauthorized drawl of Amount from SDA | Non Compliance | 2.530 |
| 97 | | Non verification of GST | Weak Internal Control | 0.234 |
| 98 | | Non-deduction of different Allowances during leave | Weak Internal Control | 0.107 |
| 101 | | Irregular purchases from fake GST Registered firms | Non Compliance | 0.874 |
| 103 | | Non-preparation of object wise budget | Non Compliance | 18.791 |
| 104 | | Unauthorized Drawl/payment of inadmissible Allowances | Weak Internal Control | 0.494 |
| 105 | | Overpayment on account of 5% of Basic pay | Weak Internal Control | 0.143 |
| 107 | | Non-deposit of Cost of Sample Medicines for DTL in Treasury | Non Compliance | 0.068 |
| 108 | | Non-deposit of late supply charges deducted from suppliers of Medicines in Treasury | Non Compliance | 0.096 |
| 109 | | Non-clearance of DTL of medicines received from MSD | Non Compliance | 1.994 |
| 111 | | Un-authorized drawl of TA/DA bills without counter signature of controlling officer | Weak Internal Control | 0.257 |
| 112 | | Over payment on account of TA/DA claim | Weak Internal Control | 0.039 |
| 118 | | Income tax Less deducted | Weak Internal Control | 0.013 |
| 123 | | Unauthorized advance drawl | Weak Internal Control | 1.00 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|-----------------------|--|-------------------------------|---------------|
| | | from Health Council Account and irregular expenditure | | |
| 124 | | Less deduction of income tax | Weak Internal Control | 0.073 |
| 125 | | Non-verification of GST | Weak Internal Control | 0.856 |
| 127 | | Doubtful purchase of LED Board | Non Compliance | 0.099 |
| 130 | | Irregular expenditure on printing without Tendering | Non Compliance | 0.342 |
| 131 | | Irregular drawl of amount by MS THQ Hospital through self cheque | Weak Internal Control | 0.286 |
| 132 | | Less deposit of income tax and 1/5 th GST deducted at source | Weak Internal Control | 0.083 |
| 133 | DOH | Misappropriation | Non Compliance | 0.10 |
| 137 | | Defective Award of Medicines Rate Contract | Non Compliance | - |
| 138 | | Purchases of Medicines on LP beyond Delegated Powers | Non Compliance | 2.850 |
| 140 | | Non-surrendering of Anticipating Savings | Non Compliance | 2.215 |
| 141 | | Non verification of GST paid to supplier & Non deposit of 1/5 th GST resulting in overpayment of Rs 0.375 million | Non Compliance | 1.875 |
| 148 | | Irregular payment by health council | Non Compliance | |
| 149 | | Defective Maintenance of Health Council Record | Non Compliance | |
| 152 | | Un-authorized drawl of TA/DA bills without prior approval | Weak Internal Control | 2.335 |
| 155 | | Unauthorized expenditure on account of contingent paid staff | Non Compliance | 5.523 |
| 157 | | Doubtful payment | Non Compliance | 0.301 |
| 161 | THQ Murree | Non-deposit of Income Tax | Non Compliance | 0.287 |
| 162 | | Excess Expenditure Over Budget Allocation | Non Compliance | 0.199 |
| 165 | | Extra supply of Medicine than demand | Non Compliance | |
| 167 | | Non deduction of conveyance Allowances during leave | Weak Internal Control | 0.110 |
| 168 | | Non recovery of pay for absent period | Weak Internal Control | 0.207 |
| 169 | | Non-preparation of object | Non Compliance | 16.90 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|-----------------------|---|-------------------------------|---------------|
| | | wise budget | | |
| 170 | | Overpayment on account of 5% & CA of Basic pay | Weak Internal Control | 0.321 |
| 174 | | Irregular Drawl of Pay Due To Shifting of Headquarter | Non Compliance | 2.909 |
| 176 | | Irregular expenditure & unjustified payment of GST | Non Compliance | 0.423 |
| 178 | | Wasteful expenditure | Non Compliance | 1.07 |
| 179 | | improper maintenance of medicine and General Store | Non Compliance | |
| 182 | THQ Kahuta | Unjustified expenditure in violation of codel formalities | Non Compliance | 6.052 |
| 185 | | Irregular expenditure on account of salary | Non Compliance | 3.092 |
| 187 | | Irregular payment against erratic posting | Non Compliance | 1.987 |
| 188 | | Irregular provision of block allocation of funds | Non Compliance | 10.976 |
| 189 | | Defective supply of medicines- | Non Compliance | 8.805 |
| 190 | | Supply of misbranded medicines- | Non Compliance | 6.410 |
| 191 | | Irregular expenditure due to non maintenance SDA pass book | Non Compliance | 8.006 |
| 192 | | Inadmissible payment of Non practicing Allowance | Non Compliance | 0.068 |
| 193 | | Non recovery of payment of Health Sector Reform Allowance to non eligible staff | Non Compliance | 0.060 |
| 194 | | Non/ late supply of medicine | Non Compliance | 0.085 |
| 195 | | Supply of medicine in violation of Government instructions | Non Compliance | - |
| 196 | | Non recovery from contractors | Weak Internal Control | 0.168 |
| 198 | | Non recovery on account of HRA, Conv Allowance & 5 %-Rs 255,192 | Weak Internal Control | 0.255 |
| 201 | | Non supply of essential items by Punjab Govt caused retail purchase on exorbitant rates | Non Compliance | 1.443 |
| 203 | | Over Payment on account of GST | Non Compliance | 0.157 |
| 205 | | Illegal handed over the possession of Building to Rescue 1122 | Non Compliance | - |
| 211 | THQ | Irregular payment against | Non Compliance | 3.536 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|-----------------------|--|-------------------------------|---------------|
| | KallarSaidan | purchase of medicine without valid DTL report | | |
| 212 | | Irregular Payment Against Unauthorized Posting | Non Compliance | 3.397 |
| 213 | | Un authorized advance drawl and likely mis-appropriation of government money | Weak Internal Control | 3.285 |
| 214 | | Non-reconciliation of government receipts | Non Compliance | 2.178 |
| 215 | | Non taking of legal action for non supply of medicines | Non Compliance | 1.599 |
| 217 | | Irregular Payment of Pay & Allowance | Non Compliance | 1.068 |
| 218 | | Un authorized payment of allowances- | Non Compliance | 9.198 |
| 219 | | Irregular payment on account of pay & allowances | Non Compliance | 0.837 |
| 220 | | Non-transparent expenditure on purchase | Non Compliance | 0.405 |
| 221 | | Irregular payment of wages to temporary staff | Non Compliance | 0.342 |
| 222 | | Recovery on account of conveyance Allowance during leave | Weak Internal Control | 0.256 |
| 223 | | Irregular drawl of TA/DA | Non Compliance | 0.231 |
| 224 | | Unjustified payment of salary to twice in the payroll | Non Compliance | 0.231 |
| 225 | | Un justified payment of POL charges | Non Compliance | 0.148 |
| 227 | | Non-recovery of late delivery penalty | Non Compliance | 0.128 |
| 228 | | Loss to government due to non deduction of income tax | Non Compliance | 0.104 |
| 229 | | Non-forfeiture of performance security of defaulting contractors | Non Compliance | 0.080 |
| 230 | | Non-preparation of code wise classified expenditure Rs126.379 million | Non Compliance | 126.379 |
| 232 | | Non-availability of approved schedule of establishment by the Finance Department | Non Compliance | 104.527 |
| 233 | | Non-preparation of classified budget | Non Compliance | 86.349 |
| 234 | | Non-reconciliation of expenditure | Non Compliance | 8.516 |
| 235 | | Un authorized drawl of Dress / | Non Compliance | 0.125 |

| PDP No | Name of office | Title of Para | Nature of Irregularity | Amount |
|---------------|-----------------------|--|-------------------------------|---------------|
| | | Uniform Allowance & Daily Allowance | | |
| 238 | RHC Phagwari | Irregular drawl of pay during unauthorized shifting of head quarter & recovery on account of HSR | Non Compliance | 1.474 |
| 240 | | Inefficient use of government resources | performance | 2.000 |
| 242 | | Irregular purchases due to non-intimation of sales tax to revenue department | Non Compliance | 0.666 |
| 244 | | Weak internal controls over purchase process | Weak Internal Control | 0.230 |
| 245 | | Recovery on account of un authorized drawl of allowances | Non Compliance | 0.120 |

District Health Authority-Sargodha

| Sr. No | Name of Formation | PDP No. | Description of Para | Nature of para | Amount (Rs) |
|---------------|--------------------------|----------------|--|-----------------------|--------------------|
| 1 | DOH | 40 | Irregular drawl of POL | Irregularity | 3,606,000 |
| 2 | DOH | 48 | Doubtful use of money on account of transportation | Weak internal control | 597,200 |
| 3 | DOH | 49 | Irregular expenditure on account of repair of vehicle | Irregularity | 422,410 |
| 4 | DOH | 53 | Loss to government due to non-registration of motor cycles | Weak internal control | 118,285 |
| 5 | DOH | 54 | Unjustified Payment of TA / DA | Irregularity | 75,696 |
| 6 | DOH | 55 | Non preparation of cash book separately | Weak internal control | 29,571,000 |
| 7 | DOH | 58 | Unjustified drawl of TA/DA | Weak internal control | 461,263 |
| 8 | Nursing School | 61 | Payment of stipend without opening Bank account | Weak internal control | 18,004,000 |
| 9 | Nursing School | 65 | Unauthorized allotment of hostel to community Midwives and loss | Irregularity | 120,000 |
| 10 | THQ Hospital Sahiwal | 86 | Non Verification of General Sales Tax of Friends Trade Link Contractor | Weak internal control | 652,096 |
| 11 | THQ Hospital Sahiwal, | 88 | Excess prescription of Anti rabies vaccines than standard WHO dosage to patients | Weak internal control | 413,000 |

| | | | | | |
|----|-----------------------|-----|--|-----------------------|---------------|
| 12 | THQ Hospital Sahiwal, | 91 | Doubtful Expenditure on Civil Works | Weak internal control | 816,410 |
| 13 | THQ Hospital Sahiwal, | 92 | Irregular expenditure from the single line budget | Irregularity | 32,785,000 |
| 14 | THQ Hospital Sahiwal, | 94 | Non-Verification of Deposits | Weak internal control | 1,321,000 |
| 15 | THQ Bhagtanwal a | 99 | Doubtful consumption of medicines | Weak internal control | 267,539 |
| 16 | THQ Bhagtanwal a | 105 | Non-Verification of Deposits | Weak internal control | 254,014 |
| 17 | THQ Bhagtanwal a | 106 | Doubtful expenditure on store and stock items | | 524,748 |
| 18 | CEO Health | 116 | Non-monitoring of expenditure by health authority and non-reconciliation by the offices of DHA | Weak internal control | 1,900,000,000 |
| 19 | CEO Health | 117 | Non-payment of pension/gratuity to MC/ZC employees | Weak internal control | 19,373,000 |
| 20 | CEO Health | 118 | Non-contribution to pension contribution of MC/ZC employees | Weak internal control | 11,883,000 |
| 21 | CEO Health | 119 | Irregular/Un-authorized Release of Supplementary Grants without Approval | Irregularity | 9,085,000 |
| 22 | CEO Health | 120 | Less-realization of receipt and credit to the Receipt of AC-VI in AC-I | Weak internal control | 7,500,000 |
| 23 | CEO Health | 121 | Irregular Cash Payment instead of Cross Cheque/Pay Order | Irregularity | 3,172,000 |
| 24 | CEO Health Sargodha | 123 | Un-authorized holding of public funds in private account | Irregularity | 100,000 |
| 25 | CEO Health | 124 | Improper maintenance of Cash Book & Non-keeping of transactions of salary | Weak internal control | 8,583,000 |
| 26 | CEO Health | 129 | Non-monitoring of development work and non-imposition of penalty due to non-completion of work | Weak internal control | 11,030,000 |
| 27 | CEO Health | 130 | Irregular Expenditure on pay and allowances in absence of schedule of establishment | Irregularity | 2,000,000,000 |
| 28 | CEO Health | 132 | Superfluous expenditure on purchase of store items | Weak internal control | 1,472,000 |
| 29 | THQ Hospital Bhera | 133 | Un-lawfull Disbursement of Salary | Weak internal control | 505,147 |

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|----|--------------------|-----|---|--------------|-----------|
| 30 | THQ Hospital Bhera | 136 | Irregular/ unlawful drawl of pay by shifting place of posting without concurrence of finance department | Irregularity | 957,731 |
| 31 | THQ Hospital Bhera | 139 | Irregular/uneconomical purchases of IT/ Machinery & Equipment overpayment of GST | Irregularity | 576,014 |
| 32 | THQ Hospital Bhera | 144 | Un-necessary purchase of medicine excess than demand | Irregularity | 4,238,000 |

District Health Authority, Sheikhpura

| Sr No | PDP No | Name of Formation | Description of Para | Amount |
|-------|--------|----------------------|---|--------|
| 1 | 1 | CEO Health | Irregular payment of salaries without adjustment of employees | - |
| 2 | 3 | | Irregular payment of Pay and allowances out of wrong cost center | - |
| 3 | 4 | | Irregular payment of pension without apportionment of funds | - |
| 4 | 9 | | Irregular payment of family pension | - |
| 5 | 17 | | Irregular Expenditure due to Misclassification | 0.36 |
| 6 | 18 | | Irregular and Doubtful payment for repair of vehicles | 0.06 |
| 7 | 19 | | Irregular payment of qualification allowance | 0.06 |
| 8 | 20 | | Non-recovery of income Tax | 0.049 |
| 9 | 21 | | Overpayment on account of TA/DA | 0.02 |
| 10 | 4 | DO Health Sheikhpura | Irregular payment of pay and allowances due to non-performance of duties | - |
| 11 | 7 | | Irregular and Doubtful payments drawn in the name of DDO | - |
| 12 | 8 | | Irregular expenditure on account of POL without maintenance of Log Book and sanctioned strength of vehicles | - |
| 13 | 13 | | Loss to government due to non maintenance of vehicles | - |
| 14 | 19 | | Irregular expenditure of POL due to non registration of vehicles | 0.619 |
| 15 | 20 | | Irregular payment of NPA | 0.563 |
| 16 | 22 | | Irregular payment of qualification allowance | 0.49 |
| 17 | 23 | | Irregular expenditure on account of repair of M&E | 0.465 |
| 18 | 24 | | Loss of government revenue due to non registration of vehicles R | 0.44 |
| 19 | 18 | | Unauthentic expenditure out of health council funds | 0.627 |
| 20 | 26 | | Irregular and Doubtful payment for repair of vehicles | 0.262 |

| | | | | |
|----|----|--------------------------|--|-------|
| 21 | 27 | | Irregular grant of loan out of health council funds | 0.216 |
| 22 | 28 | | Irregular and doubtful payment on account of TA/DA | 0.204 |
| 23 | 29 | | Irregular expenditure out of health council funds | 0.2 |
| 24 | 33 | | Unauthorized and doubtful consumption of Medicine | - |
| 25 | 34 | | Imprudent management of Assets and Liabilities | - |
| 26 | 35 | | Non-conducting of annual physical verification | - |
| 27 | 1 | DHQ Hospital Sheikhupura | Unjustified expenditure without re-appropriation of funds | - |
| 28 | 7 | | Purchase of Laptops and UPS against the demanded specification | 0.465 |
| 29 | 9 | | Unauthorized deduction of withholding tax by Bank | 0.114 |
| 30 | 11 | | Overpayment to contractor due to non-deduction of GST | 0.97 |
| 31 | 13 | | Unjustified appointment of Cook | 0.428 |
| 32 | 18 | | Irregular award of contract for local purchase of medicines | - |
| 33 | 22 | | Non supply of medicine as per demand | - |
| 34 | 23 | | Non auction of material replaced during revamping | - |
| 35 | 35 | | Unauthorized payment of NPA to consultants | 0.336 |
| 36 | 39 | | Supply of items without need assessment | - |
| 37 | 40 | | Expenditure in excess of budget allocation | - |
| 38 | 41 | | Non reconciliation of receipts | - |
| 39 | 42 | | Unjustified payment of pending liabilities | - |
| 40 | 3 | General nursing School | Unjustified payment of outsource teachers from students | 0.07 |
| 41 | 4 | | Shortage of teaching staff | - |
| 42 | 5 | | Irregular creating pending liability | - |
| 43 | 6 | | Lapse of budget | - |
| 44 | 8 | | Non-maintenance of Accounting Record of Assets and Liabilities and stock register since establishment of district. | - |
| 45 | 9 | | Irregular Expenditure on vehicle | 0.136 |
| 46 | 1 | THQ Safdraabad | Irregular Expenditure of Salary due to Shifting of Head Quarter | - |
| 47 | 2 | | Irregular creating pending liability | - |
| 48 | 3 | | Irregular expenditure on account of local purchase of medicines | 0.543 |
| 49 | 6 | | Payment without having 5% security | 0.237 |
| 50 | 7 | | Irregular Purchase of Medicines | 0.249 |
| 51 | 9 | | Un-authorized Payment of Non Practicing | 0.187 |

| | | | | |
|----|----|-------------------------------|---|-------|
| | | | Allowance | |
| 52 | 13 | | Unauthorized expenditure beyond delegated financial powers | - |
| 53 | 14 | | Irregular purchase of | 0.417 |
| 54 | 15 | | Poor performance due to non appointment consultant and other staff | - |
| 55 | 16 | | Irregular payment of 20% incentive | 0.81 |
| 56 | 17 | | Over payment | 0.037 |
| 57 | 18 | | Irregular purchases | 0.564 |
| 58 | 19 | | Irregular expenditure | 0.525 |
| 59 | 1 | THQ Hospital Muridke | Unjustified expenditure without re-appropriation of funds | - |
| 60 | 2 | | Unjustified payment of GST on electricity bills | 0.155 |
| 61 | 7 | | Expenditure without approval of Health Council | - |
| 62 | 10 | | Non deduction of 5% of Basic Pay | 0.278 |
| 63 | 11 | | Non supply of medicine as per demand | - |
| 64 | 16 | | Unauthorized payment of NPA to consultants | 0.244 |
| 65 | 19 | | No-deduction of allowances due to merger of 50% Adhoc Allowance 2010 in Basic Pay | 0.708 |
| 66 | 20 | | Supply of items without need assessment | - |
| 67 | 21 | | Non reconciliation of receipts | - |
| 68 | 23 | | Unjustified appointment of Cook | 0.398 |
| 69 | 1 | THQ Hospital Sharaqpur Sharif | Unjustified expenditure without re-appropriation of funds | - |
| 70 | 2 | | Unjustified payment of GST on electricity bills | 0.498 |
| 71 | 8 | | Unauthorized deduction of withholding tax by Bank | 0.027 |
| 72 | 10 | | Non deduction of House Rent Allowance | 0.11 |
| 73 | 11 | | Unauthorized award of contract for Canteen and Cycle Stand | 0.506 |
| 74 | 12 | | Loss due to Uneconomical purchase of X-ray Films | 0.053 |
| 75 | 13 | | Non supply of medicine as per demand | - |
| 76 | 18 | | Overpayment on account of Incentive allowance | - |
| 77 | 20 | | Unauthorized payment of NPA to consultants | 0.116 |
| 78 | 24 | | No-deduction of allowances due to merger of 50% Adhoc Allowance 2010 in Basic Pay | - |
| 79 | 25 | | Supply of items without need assessment | - |
| 80 | 26 | | Non reconciliation of receipts | - |
| 81 | 2 | Medical Superintendent | Unjustified expenditure without re-appropriation of funds | - |
| 82 | 11 | THQ Hospital Ferozwala | Irregular payment of pay and allowances | - |
| 83 | 16 | | Unauthorized payment on account of Non Practicing Allowance | 0.916 |

| | | | |
|----|----|--|-------|
| 84 | 20 | Irregular payment of qualification allowance | 0.431 |
| 85 | 21 | Irregular expenditure due to non-accountal | 312 |
| 86 | 26 | Irregular purchase of Oxygen Gas | 0.113 |
| 87 | 29 | Non Deposits of Government fee | - |
| 88 | 30 | Misappropriation of hospital waste | - |
| 89 | 31 | Non-reconciliation of expenditure statement | - |
| 90 | 32 | Imprudent management of Assets and Liabilities | - |
| 91 | 33 | Non-conducting of annual physical verification | - |

District Health Authority, Sialkot:

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|-------|--------------------|---------|---|-------------|
| 1 | CEO Health Sialkot | 1 | In admissible payment of Non Practicing allowances | 291,000 |
| 2 | | 5 | Short realization of penalty due to late supply of medicine | 115,860 |
| 3 | | 6 | Doubtful/ irregular expenditure of Rs on account of Printing | 603,072 |
| 4 | | 8 | Unjustified payment of Computer Allowance | 36,000 |
| 5 | | 9 | Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund | 246,052 |
| 6 | | 10 | Non Deduction of 5% repair charges | 25,236 |
| 7 | | 11 | Non deduction of Conveyance Allowance due to use of Official Vehicle | 120,000 |
| 8 | | 12 | Unjustified Drawl of Health Sector reform allowance | 217,824 |
| 9 | | 13 | Unjustified drawl of pay and allowances due to non fixation and recovery thereof in lieu of 30% SSB | 273,496 |
| 10 | | 14 | Non deduction of imposed penalty from the pay and allowances of the staff | 175,782 |
| 11 | | 16 | Un authorized payment of Transfer TA and luggage charges | 57000 |
| 12 | | 17 | Unjustified payment of Travelling charges of personal Car/private Taxi | 60,800 |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|-------|-----------------------------|---------|---|---------------|
| 13 | | 18 | Non-accountal of Stock of stationery | 499,783 |
| 14 | | 19 | Doubtful Payment of GST without deposit proof | 464,444 |
| 15 | | 20 | Unjustified/Doubtful expenditure on building Repair due to non execution of items of estimate | |
| 16 | | 21 | Irregular expenditure on purchase of BP Operatus by splitting and recovery | 499,800 |
| 17 | | 22 | Unjustified drawl of pay and allowances | 297,939 |
| 18 | | 23 | Unjustified payment of Adjustments of account of pay and allowances | 2,010,782 |
| 19 | | 24 | In admissible payment of Mess,Dress and nursing allowances | 241,200 |
| 20 | | 25 | Unauthorized payment of stipend | 4.490 million |
| 21 | | 26 | Non-recovery of stipend | 36400 |
| 22 | | 27 | Doubtful Payment on GST | 7,488 |
| 23 | | 28 | Doubtful Payment of salaries to the staff bearing CNIC number other than Punjab province | 1,196,106 |
| 24 | | 29 | Overpayment of pay & allowances to the LHS | 287,859 |
| 25 | | 30 | Doubtful payment through POL for Irmnch Vehicles | 387,428 |
| 26 | DOH Sialkot(incl.all DDOH) | 35 | Less deduction of discount from the purchase of LP Medicine | 137,500 |
| 27 | | 36 | Doubtful Payment of GST of without deposit proof | 901,650 |
| 28 | | 37 | Less deduction of income tax due to purchase from non filer | 249,571 |
| 29 | | 40 | Overpayment of HSRA to the computer Operaters | 630,924 |
| 30 | | 41 | Unauthorized expenditure on account of POL | 279,245 |
| 31 | | 42 | Irregular Drawl of TA/DA | 50,000 |
| 32 | | 43 | Unauthorized Repair of vehicles | 88,735 |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|--------------|--------------------------|----------------|---|--------------------|
| 33 | | 44 | Unjustified drawl of pay and allowances without availability of post | 1,175,070 |
| 34 | | 45 | Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund | 81,038 |
| 35 | | 46 | Unauthorized expenditure on account of POL | 149,795 |
| 36 | | 47 | Unjustified drawl of pay and allowances | 714,334 |
| 37 | | 48 | Irregular Drawl of TA/DA | 255,015 |
| 38 | | 49 | Unauthorized Repair of vehicles | 76,752 |
| 39 | | 50 | Unjustified drawl of pay and allowances | 775,080 |
| 40 | | 51 | Unauthorized expenditure on account of POL | 265,997 |
| 41 | | 52 | Irregular Drawl of TA/DA | 116,700 |
| 42 | | 53 | Unauthorized Repair of vehicles | 279,270 |
| 43 | | 54 | Unauthorized expenditure on account of POL | 150,632 |
| 44 | | 55 | Irregular Drawl of TA/DA | 25,000 |
| 45 | | 56 | Unjustified drawl of pay and allowances | 460,736 |
| 46 | | 57 | Unauthorized payment of HSRA | 27216 |
| 47 | M.S THQ HOSPITAL | 59 | Inadmissible/Overpayment of SA | 5.412 million |
| 48 | KOTLI LOHARAN | 60 | Non Deduction of 5%repair charges due to government accommodation | 195,372 |
| 49 | | 61 | Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts | 2,265,017 |
| 50 | | 62 | Unjustified drawl of Conveyance and House Rent Allowance recovery | 813,414 |
| 51 | | 69 | Unjustified/ overpayment of increment to the adhock employees recovery their illegal transfer -pay and allowances | 136,400 |
| 52 | | 66 | Irregular drawl of PCA and | 313,515 |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|-------|--------------------------|---------|--|----------------|
| | | | NPA | |
| 53 | | 71 | Unjustified payment of Basic pay and adhoc relief Allowance only to the employee without any whereabouts | 73128 |
| 54 | | 72 | Payment of salaries to the staff bearing CNIC number other than Punjab province | 1,196,106 |
| 55 | | 73 | Non Realization of Operation Charges | 460,150 |
| 56 | | 74 | Non Realization of admission, ward charges | 533,115 |
| 57 | | 75 | Non deduction of income tax amounting | 39,571 |
| 58 | | 76 | Short realization of penalty due to late supply of medicine | 31,931 |
| 59 | | 77 | Non maintenance of log book | 287,088 |
| 60 | | 78 | Irregular payment of allowances during leave period recovery | 69,418 |
| 61 | | 79 | Unjustified drawl of 45% house rent | 190116 |
| 62 | | 80 | Irregular Drawl of Pay and Allowances | 807,421 |
| 63 | | 81 | Non Verification of Treasury Deposits | 1,099,790 |
| 64 | | 82 | Less deduction of income tax of Rs due to purchase from non filer | 108,532 |
| 65 | M.S THQ HOSPITAL, PASRUR | 84 | Inadmissible/Overpayment of special allowances | 11.695 million |
| 66 | | 85 | Non Deduction of 5% repair charges due to government accommodation | 701,598 |
| 67 | | 86 | Unjustified drawl of Conveyance and House Rent Allowance recovery | 726,888 |
| 68 | | 88 | Unauthorized payment of Health Sector Reform Allowance | 345,508 |
| 69 | | 92 | Unjustified/ overpayment of increment to the adhoc employees Recovery | 285350 |
| 70 | | 94 | Non deduction of income tax from the pay of doctors on fixed pay | 212,000 |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|-------|----------------------------|---------|---|---------------|
| 71 | | 95 | Non deduction of CA and HSRA | 78,070 |
| 72 | | 96 | Non Realization of admission, ward charges | 646,425 |
| 73 | | 97 | Non Realization of Operation Charges | 377,050 |
| 74 | | 97 | Non Verification of Treasury Deposits | 1,873,806 |
| 75 | | 98 | Less deduction of income tax due to purchase from non filer | 46,093 |
| 76 | | 99 | Non deduction of income tax | 227,977 |
| 77 | | 100 | Unjustified consumption of diesel by the generator | 199,407 |
| 78 | | 101 | Unjustified payment of HSRA allowance due to general duty to the employees on adhoc appointment Rs and recovery of HSRA | 807,421 |
| 79 | | 102 | Unjustified payment of pay and allowances through off cycle and recovery of income tax | 239,330 |
| 80 | M.S THQ HOSPITAL, SAMBRIAL | 105 | Irregular clearness of pending liability | 12.531million |
| 81 | | 106 | Irregular payment and utilization of medicine | 2.622 million |
| 82 | | 107 | Doubtful procurement of medicine | 1.353 million |
| 83 | | 108 | Doubtful payment of medicine bill | 5.944 million |
| 84 | | 109 | Irregular procurement of LP medicine | 1.626 million |
| 85 | | 111 | Unjustified laps of funds due to reversal of cheques | 9.6 million |
| 86 | | 112 | Irregular utilization of SDA Budget | 8.865 million |
| 87 | | 113 | Recovery of overpayment of HRA @ 45% | 60069 |
| 88 | | 114 | Unlawful occupation of Hospital residence by AC & DSP Sambrial | |
| 89 | | 115 | Overpayment of HSRA | 1470167 |
| 90 | | 116 | Unauthorized grant of Annual Increment to Adhoc Doctors | 874000 |
| 91 | | 117 | Overpayment of pay & allowances to employees | 655881 |
| 92 | | 119 | Overpayment of Health Risk | 36000 |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|-------|-------------------------|---------|---|---------------|
| | | | Allowance | |
| 93 | | 120 | Non-recovery of Pay allowance of absentee period | 337170 |
| 94 | | 121 | Doubtful payment of arrears | 190998 |
| 95 | M.S THQ HOSPITAL, DASKA | 122 | Non-recovery of overpaid pay & allowances | 22,696 |
| 96 | | 124 | Irregular payment of allowances during leave period recovery | 2.038 million |
| 97 | | 125 | Irregular drawl of Conveyance and House Rent Allowance recovery | 193,711 |
| 98 | | 126 | Unauthorized payment on account of Non Practicing Allowance | 108,912 |
| 99 | | 127 | Unauthorized payment of Adhoc Allowances | 87,744 |
| 100 | | 128 | Inadmissible expenditure on account of High Risk Allowance | 55,000 |
| 101 | | 129 | Unauthorized Payment of Annual Increment Recovery | 161,000 |
| 102 | | 130 | Unauthorized Payment of SEMS Allowances | 45,760 |
| 103 | | 131 | Unauthorized Payment of Allowances | 103,241 |
| 104 | | 132 | Excess payment of pay & allowance | 274,790 |
| 105 | | 133 | Excess payments of pay & allowance | 217,059 |
| 106 | | 134 | Inadmissible expenditure on account of Pay & Allowances | 62,122 |
| 107 | | 135 | Inadmissible expenditure on account of Pay & Allowances | 213,840 |
| 108 | | 136 | Inadmissible expenditure on account of Pay & Allowances | 19,287 |
| 109 | | 139 | Unauthorized Payment of NPA recovery | 2.302 million |
| 110 | | 140 | Unauthorized Payment of HSRA | 85,128 |
| 111 | | 141 | Excess Payment of House Rent Allowance | 312,862 |
| 112 | | 142 | Excess payment of pay & allowances Rs | 477,724 |
| 113 | | 143 | Non-imposition of Penalty for Delay | 30,318 |
| 114 | | 144 | Excess payment on account | 1.798 million |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|-------|-------------------|---------|---|---------------|
| | | | of Pay & Allowance | |
| 115 | | 145 | Excess payment on account of Pay & Allowance | 706,858 |
| 116 | | 146 | Non deposit of Government dues | 720,000 |
| 117 | | 147 | Unauthorized Payment of NPA recovery | 108,912 |
| 118 | | 148 | Unauthorized collection of Test charges | 406,065 |
| 119 | | 150 | Doubtful deposit of Receipts on account of Lab Fee | |
| 120 | | 151 | Irregular expenditure by splitting Indents | 537,370 |
| 121 | | 152 | Less deduction of Income Tax | 61,990 |
| 122 | | 153 | Doubtful drawl of POL for Generator | 879,341 |
| 123 | | 154 | Inadmissible/Overpayment of Special Allowances | 20.848million |
| 124 | | 158 | Doubtful Payment of Arrear of Salaries | 1.171 million |
| 125 | | 160 | Unauthorized purchase and consumption of Anti Rabies Vaccine | 1.390 million |
| 126 | | 161 | Illegal Occupation of residence and Recovery | 308,000 |
| 127 | | 162 | Irregular drawl of 35% share of x-ray and Lab Tests by the MS | 722,687 |
| 128 | | 163 | Non-recovery of Government Receipts | 2.272 million |
| 129 | | 164 | Unauthorized purchase of Emergency medicines | 10.074million |
| 130 | | 166 | Non-deduction of GP Fund, Benevolent Fund and Income Tax | |
| 131 | | 167 | Inadmissible expenditure on account of Hotel Charges | 99,885 |
| 132 | | 168 | Unjustified Expenditure due to Payment of Pending Liabilities | 7.968 million |
| 133 | | 169 | Irregular appointment and payment of pay & allowance | 1.8 million |
| 134 | | 170 | Non-transparent purchase of medicine | 467,560 |
| 135 | | 171 | Abnormal billing of electricity charges | 11.945million |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|--------------|--------------------------|----------------|---|--------------------|
| 136 | | 172 | Unauthorized Payment of Annual Increment Recovery | 98,320 |
| 137 | | 173 | Non deposit of sale proceed of fixers and developers of x-ray film | 49,000 |
| 138 | | 174 | Loss due to non-deduction of income tax at source | 278,485 |
| 139 | | 175 | Purchase of Substandard Medicines | 422,400 |
| 140 | | 176 | Unauthorized Repair of Transformers | 182,000 |
| 141 | | 177 | Poor Stock Management at Medical Stores | |
| 142 | | 178 | Irregular Cash Payments | 2.031 million |
| 143 | | 179 | Unauthorized Payment of Plumbing Services recovery | 99,000 |
| 144 | | 180 | Inadmissible expenditure on account of Transportation charges | 14,650 |
| 145 | | 181 | Irregular Payment of Pay & Allowances | |
| 146 | | 182 | Unauthorized transfer of Adhoc Doctors | - |
| 147 | SMO RHC KAHLIAN | 183 | Inadmissible/Overpayment of SAs | 2,334,499 |
| 148 | | 189 | Irregular payment of allowances during leave period and General Duty recovery | 190,902 |
| 149 | | 190 | Unjustified Drawl of pay and allowances to the doctors after transfer | 262,611 |
| 150 | | 191 | Non Verification of Treasury Deposits | 54,018 |
| 151 | | 192 | Non deposit of Government dues | 7,160 |
| 152 | | 193 | Doubtful Payment of GST without deposit proof | 36,609 |
| 153 | | 194 | Non Deduction of General Sales Tax | 36,200 |
| 154 | SMO RHC BEGOWALA | 195 | Doubtful payments of arrears of pay& allowance | 650,203 |
| 155 | | 196 | Overpayment of practice compensatory allowance | 157,500 |
| 156 | | 197 | Irregular purchase of LP medicine for Store | 699,306 |
| 157 | | 198 | Recovery due to Non | 45685 |

| Sr. # | Name of Formation | PDP No. | Description of Paras | Amount (Rs) |
|--------------|--------------------------|----------------|--|--------------------|
| | | | deduction of income Tax | |
| 158 | DHDC SIALKOT | 199 | Irregular expenditure on POL | 172,350 |
| 159 | | 200 | Irregular payment of arrears of pay & allowances | 188,344 |
| 160 | | 201 | Payment of inadmissible allowance | 148,644 |
| 161 | | 202 | Irregular drawl utility bills in the name of DDO | 155,915 |
| | | | | |

PART-II

Memorandum for Departmental Accounts Committee Paras Pertaining to Audit Year 2017-18

District Health Authority, Attock

(Rs in million)

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|----------------|--|--------|
| 1 | 6 | CEO Health | Irregular payment on Repair | 0.146 |
| 2 | 7 | | Non- forfeited of Performance Security | 0.049 |
| 3 | 5 | DHQ Hospital | Purchase of LP Medicines for OPD Patients | - |
| 4 | 1 | | Expenditure incurred on accounts of medicines and equipment by health council | 8.047 |
| 5 | 17 | | Irregular Payment on discharging Liabilities | 0.50 |
| 6 | 3 | | Non-allocation of 25% Budget LP Medicines | - |
| 7 | 3 | RHC Domail | Doubtful Expenditure from SDA of CEO-DHA | 0.104 |
| 8 | 5 | THQ Hospital | Un authorized Payment of Liabilities | 0.45 |
| 9 | 6 | Jand | Non-reconciliation of Expenditure of SDA | - |
| 10 | 7 | | Non verification of GST | 0.083 |
| 11 | 4 | DOH Attock | Non-obtaining of Acknowledgment/ APRs | 1.398 |
| 12 | 5 | | Ineffective use of government resources | - |
| 13 | 12 | | Drawal of pay without sanctioned posts | 1.44 |
| 14 | 17 | | Non maintenance of expenditure / receipt statements and Non-reconciliation with bank | - |
| 15 | 18 | | Non utilization of medicine | 0.248 |
| 16 | 19 | | Irregular drawl of POL | 0.171 |
| 17 | 21 | | Un-justified Drawl of Transportation Charges | 0.129 |
| 18 | 5 | RHC Chab | Inefficient and unjustified use of resources | 0.561 |
| 19 | 8 | | Irregular Payment of Punjab HSRPA | 0.046 |
| 20 | 5 | THQ Hazro | Retention of government residence after retirement | 0.108 |
| 21 | 6 | | Non-forfeiture of security of defaulting contractors | 0.024 |
| 22 | 9 | | Unauthorized payment of allowances | 0.945 |
| 23 | 11 | | Unjustified payment of POL charges | 0.199 |
| 24 | 12 | | Non utilization of medicine | 1.16 |
| 25 | 1 | RHC Bahter | Unjustified expenditure on purchase of X-Ray | 0.069 |
| 26 | 4 | | Irregular payment of bills in cash | 0.68 |
| 27 | 5 | | Irregular expenditures on purchase of Uniform | 0.49 |
| 28 | 6 | | Non-verification of payment of GST | 0.053 |
| 29 | 7 | | Expenditure incurred in excess of budget provision | 0.193 |
| 30 | 8 | | Irregular expenditure on accounts of POL | 0.071 |
| 31 | 9 | | Irregular expenditure on accounts of transport rep | 0.054 |
| 32 | 1 | RHC Rangoo | Irregular Expenditure on accounts of POL | 0.121 |
| 33 | 2 | | Irregular payment on Repair for | 0.094 |
| 34 | 7 | THQ Fateh Jang | Irregular Expenditure due to Misclassification | 0.458 |
| 35 | 2 | | Non allocation of 25% Budget for LP | - |
| 36 | 2 | | Expenditure incurred on accounts of medicines and equipment by health council | 8.990 |
| 37 | 9 | RHC Maggian | Non verification of Deposits of Hospital Receipts | 0.134 |
| 38 | 8 | THQ Hassan | Irregular purchase of medicines | 0.067 |
| 39 | 9 | Abdal | Doubtful payment of Utility Bills | 1.064 |
| 40 | 1 | | LP of Medicines without Competition | 0.317 |
| 41 | 11 | | Doubtful consumption of diesel | 0.187 |
| 42 | 14 | | Non verification of GST deposits | 0.095 |
| 43 | 16 | DHQ Attock | Unjustified Expenditure | 0.59 |

| | | | | |
|----|-----|----------------|---|-------|
| 44 | 14 | | Payment of pension contribution w/o verification | 5.50 |
| 45 | 6 | RHC Chab | Un authorized shifting of head quarter | 0.809 |
| 46 | 11 | | Blockage of funds due to non-purchase medicine | 0.722 |
| 47 | 2 | THQ Hazro | Payment of Pay and Allowances from A01270 | 0.855 |
| 48 | 1 | RHC Bahter | Unauthorized expenditure LP medicine | 0.42 |
| 49 | 1 | RHC Maghian | Unauthorized purchase of LP w/o Competition | 0.42 |
| 50 | 2 | | Unauthorized Purchase of Medicines | - |
| 51 | 4 | | Payment of pay and Allowances under A01270 | 0.529 |
| 52 | 15 | DHQ Attock | Use of Medicines against Bogus DTL Report | 0.75 |
| 53 | 3 | THQ H.abadal | Defective Award of Medicines Rate Contract | - |
| 54 | 1 | RHC Qazia | Unauthorized use of medicine budget by CEO (H) | 1.275 |
| 55 | 3 | RHC Maghian | Defective Award of Medicines Rate Contract | 1.275 |
| 56 | 1 | RHC Chab | Non deposit of income tax and sales tax | 0.092 |
| 57 | 7 | | Overpayment on accounts of PCA | 0.030 |
| 58 | 3 | THQ H.Abdal | Non recovery of Sample Fee/liquidate damages | 0.225 |
| 59 | 13 | | Non deposit of hospital receipt into Govt treasury | 0.031 |
| 60 | 11 | DOH | Irregular Drawl of Pay & Allowances during General Duty and unauthorized drawl of HSRA-Rs 1.592 million and overpayment of Rs 162,816 | 0.162 |
| 61 | 4 | THQ Fateh Jang | Unauthorized payment to Contingent paid staff | - |
| 62 | 1 | THQ Hazro | Irregular Payment against Unauthorized Posting | - |
| 63 | 2,4 | CEO (Health) | Non-supply of Medicines | - |

District Health Authority-Bhakkar

| Sr. | PDP# | | Description of Paras | Amount |
|-----|------|--------------|--|--------|
| 1 | 21 | DHQ Hospital | Difference in Reconciliation of Expenditure statement | - |
| 2 | 23 | | Unauthorized expenditure on accounts of repair of vehicle | 0.929 |
| 3 | 8 | | Irregular Purchase of furniture from unapproved contractor | 0.417 |
| 4 | 49 | THQ Kallur | Non Surrendering of Savings | - |
| 5 | 61 | Kot | Non Reconciliation of Expenditure | - |
| 6 | 63 | DO Health | Non-accounting of stores | 0.134 |
| 7 | 67 | | Doubtful expenditure | 0.135 |
| 8 | 69 | THQ Mankera | Irregular expenditure | - |
| 9 | 70 | | Irregular expenditure | - |
| 10 | 71 | | Irregular expenditure due to mis-classification | - |
| 11 | 72 | | Un-authorized expenditure | 0.376 |
| 12 | 75 | | Irregular Purchase of LP Medicine | 0.4412 |
| 13 | 79 | | Irregular payment of pending liability | 0.936 |
| 14 | 77 | | Unauthorized expenditure on POL | 0.174 |
| 15 | 81 | CEO Health | Purchase of medicine without availability of budget | - |
| 16 | 82 | | Irregular payment of incentive | 2.040 |
| 17 | 84 | | Purchase of medicine w/o Performance Guarantee. | - |
| 18 | 85 | | Irregular purchase of medicine below shelf life | 0.020 |

District Health Authority, Chakwal

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|-------------------------|---|--------|
| 1 | 4 | City Hospital, Talagang | Unjustified/ Irregular procurement of Lab items | 0.256 |
| 2 | 5 | | Non-Reconciliation of Receipts | 0.703 |
| 3 | 6 | | Irregular Payment of Pay & Allowance | 0.179 |
| 4 | 7 | | Overpayment on a/c of LP Medicines | 0.201 |
| 5 | 8 | | Loss to Govt. due to non-supply of medicines | 0.096 |

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|-------------------------------------|---|--------|
| 6 | 9 | | Irregular expenditures on execution of civil work | 0.277 |
| 7 | 10 | | Un-authorized award of rate contract | |
| 8 | 11 | | Non-deduction of penalty due to late supply of medicines | 0.115 |
| 9 | 13 | | Irregular drawl of TADA | 0.029 |
| 11 | 15 | RHC | Irregular expenditure | 0.198 |
| 12 | 16 | Balkasar | Irregular drawl of Non practicing Allowance | 0.052 |
| 15 | 20 | RHC | Non surrendering of savings | 6.122 |
| 16 | 23 | Jhatla | Non reconciliation of receipts | 0.118 |
| 17 | 24 | RHC Kot Qazi | Excess allocation without requirement | 0.705 |
| 18 | 25 | | Non recuping of Advance Drawl | 0.100 |
| 19 | 26 | | Non reconciliation of receipts | 0.045 |
| 20 | 32 | RHC | Irregular expenditure | 0.099 |
| 21 | 33 | Tamman | Irregular drawl of NPA | 0.040 |
| 22 | 36 | Trauma Center Kallar Kahar | Overpayment on accounts of GST | 0.096 |
| 23 | 37 | | Irregular expenditure without specification | 0.921 |
| 24 | 39 | | Excess release of funds | - |
| 25 | 41 | | Late supply of medicine and penalty thereof | 0.012 |
| 26 | 42 | | Non verification of GST | 1.149 |
| 27 | 43 | | Wasteful expenditure | 0.214 |
| 28 | 45 | | Wasteful expenditure | - |
| 29 | 44 | | Overpayment on accounts of IV Stand recovery thereof | 0.049 |
| 30 | 46 | | Loss to government | 0.138 |
| 31 | 49 | | Loss to government | 0.049 |
| 32 | 51 | MS DHQ Chakwal | Non deduction of income tax | 0.550 |
| 33 | 52 | | Non deposit of performance security | 0.251 |
| 34 | 53 | | Recovery due to unjustified payment of Sales tax | 0.672 |
| 35 | 54 | | Overpayment on accounts of Ophthalmic Phacoemulsification | 0.493 |
| 36 | 55 | | Doubtful payment of Sales tax on accounts of Machinery and Medical item | 0.619 |
| 37 | 58 | | Unauthorized expenditures due to purchase of non-registered item | 0.325 |
| 38 | 59 | | Unjustified payment of GST | 0.290 |
| 39 | 64 | | Irregular purchase of LP and loss of discount | 0.357 |
| 40 | 65 | | Irregular expenditures on purchase of medicines | - |
| 41 | 66 | | Unjustified purchase of lab items and general store item | - |
| 42 | 67 | | Irregular expenditure on accounts of repair of building | 0.307 |
| 43 | 68 | | Irregular expenditure on accounts of medical gases | 0.539 |
| 44 | 71 | | Unjustified expenditures on accounts of POL of Generator | 0.503 |
| 45 | 77 | DOH Chakwal | Excess allocation of funds | - |
| 46 | 78 | | Non-maintenance of cash book | 0.318 |
| 47 | 79 | | Non-verification of payment of GST | 0.146 |
| 48 | 80 | | Non-verification of payment of GST | 0.052 |
| 49 | 81 | | Irregular expenditure on accounts of repair of Transport | 0.079 |
| 50 | 89 | CEO (H) | Non-surrendering of saving | - |
| 51 | | RHC Dina | Non-verification of deposit of GST | 0.283 |

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|-------|-----------|---|--------|
| | 90 | | | |
| 52 | 92 | RHC | Receipt not verified from the District Accounts Office, Chakwal | 0.042 |
| 53 | 93 | Dhudial | Non-surrendering of saving | 0.143 |
| 54 | 97 | | Expenditure in Excess of Allocated Budget | 0.024 |
| 55 | 99 | | Irregular retention of Non-salary | 0.322 |
| 56 | 100 | RHC | Doubtful consumption of medicines issued to wards & OT | - |
| 57 | 102 | Dhumman | Irregular payment of bills in cash | 0.115 |
| 58 | 102-A | | Non reconciliation of receipts | 0.111 |
| 60 | 103 | | Irregular retention of (Non-salary) | 0.902 |
| 61 | 104 | RHC Pir | Irregular payment of bills in cash | 0.259 |
| 62 | 105 | Pullahi | Recovery due to non-exemption of Sales tax | 0.020 |
| 63 | 106 | | Doubtful consumption of medicine issued to wards & OT | - |
| 64 | 107 | | Non verification of government receipt | 0.067 |
| 65 | 108 | | Irregular receipt of Lab fee Share | 0.035 |
| 66 | 109 | | Irregular expenditure on accounts of Plant and Machinery | 0.039 |
| 67 | 110 | | Non-verification of payment of GST | 0.087 |
| 68 | 111 | | Non conducting of annual physical verification. | - |
| 69 | 112 | MS THQ | Recovery due to non-exemption of Sales tax | 0.185 |
| 70 | 115 | Choa | Overpayment due to non-deduction of penalty | 0.058 |
| 71 | 116 | Saiden | Non deduction of Income tax | 0.081 |
| 72 | 119 | Shah | Unjustified expenditure on purchase of UPS and batteries | 0.100 |
| 73 | | | | |
| 74 | 125 | | Irregular payment of previous years liabilities | 0.449 |
| 75 | 127 | | Irregular Payment of Pay & Allowance | 0.118 |
| 76 | 128 | THQ | Overpayment on A/c of LP Medicines | 0.054 |
| 77 | 129 | Talagang | Un-authorized award of rate contract | - |
| 78 | 131 | | Irregular procurement of Lab items | 0.190 |
| 79 | 132 | | Non-Reconciliation/Verification of Receipts | 0.513 |

District Health Authority, Gujranwala

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|-------------------------|--|--------|
| 1 | 2 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.039 |
| 2 | 3 | | In admissible payment of Mess and Dress allowances | 0.069 |
| 3 | 4 | | In admissible payment of Non Practicing allowances | 0.048 |
| 4 | 5 | | Unjustified payment of field allowances | 0.022 |
| 5 | 6 | | Irregular purchase of medicine in violation of PPRA rules 2014 | - |
| 6 | 7 | | Irregular payment to suppliers beyond the limit | - |
| 7 | 8 | CEO Health | Irregular Transfer and Non Provision of vouched Account | - |
| 8 | 12 | | Short/less deduction of Income Tax | 0.022 |
| 9 | 13 | | Non Deduction of Income Tax | 0.379 |
| 10 | 14 | | Irregular extention/Short realization of penalty | 0.129 |
| 11 | 15 | | Irregular Payment of NPA recovery thereof | 0.048 |
| 12 | 16 | | Non-provision vouched a/c of transferred funds to building dept. | - |
| 13 | 17 | | Unauthorized payment of stipend | 1.352 |
| 14 | 2 | | Irregular expenditure due to Splitting of Job Orders | - |
| 15 | 3 | District Officer Health | Non Deduction of Income Tax | 0.820 |
| 16 | 5 | | Non deposit of sales tax | - |
| 17 | 10 | | Irregular expenditure on salary of computer operators | 19.670 |

| | | | | |
|----|----|---------------------------|---|--------|
| 18 | 11 | | Irregular exp on salary of School Health and Nutrition Supervisor | 35.470 |
| 19 | 14 | | Non-deduction of CA and HSRA during leave | 0.862 |
| 20 | 15 | | Doubtful drawl | 1.385 |
| 21 | 19 | | Un-authorized drawl of allowances | 0.044 |
| 22 | 1 | THQ Kamoke | Non deduction of CA and HSRA | 0.341 |
| 23 | 2 | | Recovery of HSRA and CA | 0.165 |
| 24 | 4 | | Unauthorized expenditure | 0.502 |
| 25 | 5 | | Non deduction of income tax | 0.061 |
| 26 | 1 | THQ Wazirabad | Irregular payment of allowances during leave period recovery thereof | 0.087 |
| 27 | 2 | | Doubtful consumption of syringes | 0.109 |
| 28 | 4 | | Less Deposit of Hospital Receipts | 0.133 |
| 29 | 5 | | Non deposit of Income Tax and Punjab Sales Tax | 0.181 |
| 30 | 8 | | Un-authorized drawl of pay and allowances during absent period | 0.162 |
| 31 | 1 | THQ Noshehra Virkan | Irregular drawl of Conveyance and House Rent Allowance recovery thereof | 0.107 |
| 32 | 2 | | Less deposit of Government dues | 0.128 |
| 33 | 3 | | Unjustified Payment of Salary | 2.137 |
| 34 | 4 | | Recovery Due to Absent Period | 0.058 |
| 35 | 5 | | Irregular payment of allowances during leaves period recovery | 0.239 |
| 36 | 6 | | Non and Less Deduction of Income Tax | 0.014 |
| 37 | 7 | | Non realization of penalty | 0.590 |
| 38 | 8 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.285 |
| 39 | 9 | | In admissible payment of HSRA allowances | 0.336 |
| 40 | 10 | | Irregular Payment/ consumption of medicine w/o DTL | - |
| 41 | 11 | | Irregular purchase of medicine w/o warranty certificate | 10.042 |
| 42 | 12 | | Irregular purchase of medicine in violation of PPRA rules 2014 | - |
| 43 | 1 | GMH Gujranwala | Unjustified Payment of Pathologist Shares to Doctor | 0.127 |
| 44 | 2 | | Less Collection from indoor patients | 0.006 |
| 45 | 3 | | Non verification of GST | 0.056 |
| 46 | 4 | | Non deduction of GST | 0.011 |
| 47 | 5 | | Non-production of record | 0.018 |
| 48 | 6 | | Irregular expenditure due to misclassification | 0.785 |
| 49 | 7 | | Irregular expenditure without requirement | 0.262 |
| 50 | 1 | RHC Ahmed Nagar | Overpayment of conveyance allowance | 0.012 |
| 51 | 2 | | Irregular payment of pay & allowances | 0.128 |
| 52 | 3 | | Non-maintenance of Health Council Record. | - |
| 53 | 1 | RHC Ali Pur Chatha | Govt. receipts deposited not verified | 0.014 |
| 54 | 2 | | Physical verification and no stock entries not carried out | 0.217 |
| 55 | 3 | | Govt. receipts deposited not verified | 0.116 |
| 56 | 4 | | Non and Less Deduction of Income Tax | 0.005 |
| 57 | 5 | | Non deduction of CA and HSRA due to Leave | 0.028 |
| 58 | 1 | RHC Dhonkal | Non-recovery of penal rent | 0.426 |
| 59 | 2 | | Non-deduction of CA and HSRA during | 0.018 |
| 60 | 3 | | Recovery on accounts of HSR allowance | 0.009 |
| 61 | 4 | | Less Deduction of Income Tax | 0.003 |
| 62 | 5 | | Unjustified payment on accounts of HSRA | 0.024 |
| 63 | 1 | RHC Gakharh | Govt. receipts deposited not verified | 0.072 |
| 64 | 2 | | Recovery of pay & allowances | 0.031 |
| 65 | 3 | | Non deposit of sales tax worth | 0.032 |
| 66 | 4 | | Wasteful payment of salary against redundant post without performing duties | 0.159 |
| 67 | 5 | | Doubtful rep of building through transfer of funds to Building department | 2.500 |
| 68 | 6 | | Physical verification and stock entries not carried out | 0.262 |
| 69 | 1 | RHC Jamke Chatha | Recovery | 0.023 |
| 70 | 2 | | Unauthorized purchase of LP medicines | 0.051 |
| 71 | 3 | | Unauthorized purchase of LP medicines | 0.051 |
| 72 | 1 | RHC Rasool | Less deposit of Government dues | 0.019 |

| | | | | |
|----|---|---------------------|---|--------|
| 73 | 2 | Nagar | Govt. receipts deposited not verified | 0.036 |
| 74 | 3 | | Wasteful payment of salary against redundant post | 0.168 |
| 75 | 4 | | Doubtful expenditure on repair of building through transfer of funds to Building department | 2.500 |
| 76 | 5 | | Physical verification and stock entries not carried out | 0.141 |
| 77 | 1 | RHC Wahndo | Unjustified Payment of Pathologist/ Radiologist Shares To Doctor | 0.101 |
| 78 | 2 | | Less Collection from indoor patients | 0.009 |
| 79 | 3 | | Less Collection of Laboratory Test Fee | 0.017 |
| 80 | 4 | | Doubtful Expenditure on accounts POL | 0.097 |
| 81 | 5 | | Inadmissible Expenditure on Local Purchase | 0.191 |
| 82 | 6 | | Non Maintenance of government residences, loss to government | 10.500 |
| 83 | 7 | | Non verification of GST | 0.012 |
| 84 | 1 | RHC Aimenabad | Irregular payment of pay & allowances | 0.256 |
| 85 | 2 | | Overpayment of pay & allowances | 0.084 |
| 86 | 1 | RHC Qila Dedar Sing | Irregular payment of allowances during leave period recovery thereof | 0.073 |
| 87 | 2 | | Unauthorized Purchase of LP medicine | 0.145 |
| 88 | 3 | | Govt. receipts deposited not verified | 0.283 |
| 89 | 4 | | Non Deposit of Taxes | 0.088 |
| 90 | 1 | RHC Sohdra | Recovery Due to Absent Period | 0.009 |
| 91 | 2 | | Irregular payment of allowances during leave period recovery thereof | 0.020 |
| 92 | 3 | | Irregular payment of Health Sector Reform Programme Allowance and recovery thereof | 0.029 |
| 93 | 4 | | Govt. receipts deposited not verified | 0.099 |
| 94 | 5 | | Irregular expenditure | 0.157 |
| 95 | 6 | | Non-deposit of Taxes | 0.064 |

District Health Authority, Gujrat

| Sr | PDP# | Formation | Description of Paras | Amount | |
|----|------|--|--|--|-------|
| 1 | 1 | CEO | Irregular payment to Sainatory Petrols on Daily Wages of | 2.278 | |
| 2 | 2 | | Unjustified Payment of GST- Recovery Thereof | 0.071 | |
| 3 | 4 | | Non-deduction of CA and HSRA during leaves | 0.307 | |
| 4 | 5 | | Irregular drawl of pay and allowance due to shifting of HQ | 0.585 | |
| 5 | 7 | | Less Deduction of Income Tax due to non filer | 0.0585 | |
| 6 | 8 | | Unjustified transfer of funds of to the Secretary Health | 26.754 | |
| 7 | 9 | | Loss to Govt. due to non-renewal/cancellation of Drug License | 0.116 | |
| 8 | 10 | | Non/Less deduction of Income Tax and sales Tax of | 0.622 | |
| 9 | 11 | | Non deduction of sample cost from the suppliers of medicine | 0.65 | |
| 10 | 12 | | Payment of inadmissible allowances at the place of posting | 0.108 | |
| 11 | 13 | | Irregular purchase of medicine in violation of PPRA rules | 74.100 | |
| 12 | 14 | | Irregular promotion of staff without considering the seniority | - | |
| 13 | 3 | | DHO | Non deduction of sales tax | 0.816 |
| 14 | 4 | | | Non deduction of Income Tax - | 0.312 |
| 15 | 5 | Non deduction of income tax amounting | | 0.086 | |
| 16 | 7 | Irregular expenditure without budget provision | | 3.239 | |
| 17 | 1 | MS THQ Hospital Kharain | Less deduction of income Tax | 0.031 | |
| 18 | 2 | | Irregular purchase of medicine in violation of PPRA rules | 12.985 | |
| 19 | 3 | | Irregular Payment of on purchase of printed Stationery | 0.549 | |
| 20 | 5 | | Unjustified purchase of computers for Data entry operator | 0.859 | |
| 21 | 6 | | Non Verification of Treasury Deposits | 0.758 | |
| 22 | 1 | | MS THQ Hospital Sarai Alamgir | Un-due retention of Government money in bank | 1.372 |
| 23 | 5 | Recovery of pay and allowances | | 0.120 | |
| 24 | 7 | Non deduction of income tax | | 0.270 | |
| 25 | 1 | MS MSSS Hospital | Non deposit of LD and Sample Cost amounting | 0.318 | |
| 26 | 2 | | Non deduction of income tax amounting | 0.151 | |

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|------------------------------------|--|--|
| 27 | 3 | Kunjah | Expenditure without maintenance of record | 0.768 |
| 28 | 1 | SMO GMH | Recovery o | 0.015 |
| 29 | 2 | Lalamusa | Unjustified drawl of Incentive Allowance amounting | 0.312 |
| 30 | 2 | Trauum Centre Lalamusa | Non deduction of SSB 30% | 0.086 |
| 31 | 1 | SMO RHC Dinga | Recovery of pay & allowances | 0.324 |
| 32 | 2 | | Non deduction of income tax | 0.046 |
| 33 | 3 | | Non deduction of CA and HSRA | 0.042 |
| 34 | 5 | | Unjustified drawl of funds in cash | 0.722 |
| 35 | 6 | | Irregular expenditure | 0.245 |
| 36 | 3 | SMO RHC Lalamusa | Irregular expenditure | 0.239 |
| 37 | 1 | SMO RHC | Unauthorized purchase of LP medicines | 0.109 |
| 38 | 2 | Pindi Sultan | Irregular expenditure | 0.172 |
| 39 | 3 | pur | Non deduction of income tax | 0.024 |
| 40 | 1 | SMO RHC Sarai Alamgir | Govt. receipts deposited not verified | 0.178 |
| 41 | 2 | | Unauthorized drawl of pay & allowances during absent period | 0.0158 + 0.011 |
| 42 | 5 | | Inadmissible drawl of arrears of health professional allowance | - |
| 43 | 6 | | Irregular drawl of Utility bills | 0.250 |
| 44 | 1 | SMO RHC Dullanwala | Govt. receipts deposited not verified worth | 0.092 |
| 45 | 1 | Civil Hospital Kotla Arab Ali Khan | Govt. receipts deposited not verified worth | 0.079 |
| 46 | 4 | | Non and Less Deduction of Income Tax | 0.008 |
| 47 | 1 | SMO RH Malka | Govt. receipts deposited not verified | 0.077 |
| 48 | 2 | | Non deduction of 5% House Repair Charges of | 0.047 |
| 49 | 3 | | Non deduction of income tax from payment of health council | 0.005 |
| 50 | 1 | SMO RHC Shadiwal | Govt. receipts deposited not verified | 0.082 |
| 51 | 2 | | Non deduction of 5% House Repair Charges | 0.145 |
| 52 | 5 | | Unauthorized drawl of Pol on accounts of Generator | 0.085 |
| 53 | 6 | | Non deposit of receipts on accounts of sale of developer fixer | 0.105 |
| 54 | 1 | SMO GMH Dinga | Irregular expenditure by splitting Indents | 0.169 |
| 55 | 2 | | Non Accountal of Stock | 0.036 |
| 56 | 3 | | Govt. receipts deposited not verified | 0.089 |
| 57 | 1 | SMO GMH Gulyana | Irregular expenditure by splitting Indents | 0.247 |
| 58 | 2 | | Non preparation of expenditure statements | - |
| 59 | 3 | | Govt. receipts deposited not verified | 0.067 |
| 60 | 1 | SMO GMH | Irregular expenditure by splitting Indents | 0.147 |
| 61 | 2 | Tanda | Govt. receipts deposited not verified for | 0.021 |
| 62 | 1 | SMO RHC Tanda | Irregular expenditure by splitting Indents | 0.190 |
| 63 | 2 | | Non deduction of taxes | 0.055 |
| 64 | 3 | | Govt. receipts deposited not verified | 0.223 |
| 65 | 1 | SMO Civil | Irregular payment of pay during absent period recovery | 0.075 |
| 66 | 2 | Hospital | Unauthorized payment of Health Sector Allowance recovery | 0.062 |
| 67 | 5 | Dinga | Non reconciliation of receipts | 0.083 |
| 68 | 1 | SMO GMH Gujrat | Unauthorized payment method | 0.169 |
| 69 | 2 | | Less deduction of income tax | 0.023 |
| 70 | 3 | | Less deduction of GST & PST | 0.028 & 0.014 |
| 71 | 4 | | Unauthorized payment of Health Sector Allowance recovery | 0.118 |
| 72 | 6 | | Doubtful expenditure on POL of Generator | 0.168 |
| 73 | 7 | | Unauthorized payment of CA during Leave | 0.007 |
| 74 | 8 | | Non reconciliation of receipts | 0.196 |
| 75 | 1 | | RHC Daulat | Irregular payment of allowances during leave period recovery | 0.074 |

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|--|--|--------|
| 76 | 3 | Nagar | Non/Less deduction of income tax , GST & PST | 0.134 |
| 77 | 5 | | Irregular expenditure on purchases | 0.191 |
| 78 | 1 | SMO Civil Hospital Lalamusa | Non/less deduction of income tax | 0.064 |
| 79 | 4 | | Irregular expenditure on sanitary items | 0.074 |
| 80 | 5 | | Doubtful expenditure on POL & excess drawl | 0.543 |
| 81 | 6 | | Non/less deduction of income tax | 0.211 |
| 82 | 9 | | Irregular appointment of DEO & Rescuer | 0.494 |
| 83 | 1 | | Unjustified Payment of Pathologist/ Radiologist Shares | 0.218 |
| 84 | 2 | | Less Collection from indoor patients | 0.020 |
| 85 | 3 | | Government receipts deposited not verified worth | 0.425 |
| 86 | 4 | Non Collection of Operation fee | 0.179 | |
| 87 | 5 | Inadmissible payment of Adhoc Relief Allowance 2010@50% | 0.161 | |
| 88 | 6 | Non-production of Record | 1.544 | |
| 89 | 7 | Inadmissible Expenditure on Local Purchase | 0.44 | |
| 90 | 8 | Doubtful expenditure on repair | 0.068 | |
| 91 | 9 | Non Deduction of PST on Services | 0.014 | |
| 92 | 10 | Non maintenance of Stock register | 0.075 | |
| 93 | 11 | Non Maintenance of Service Books | - | |
| 94 | 12 | Over payment to Contract Employees Due to Regularization | 0.109 | |
| 95 | 13 | Non deduction of CA and HSRA | 0.019 | |
| 96 | 14 | Physical verification not carried out | - | |

District Health Authority- Hafizabad

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|-----------------------------|--|---------------------------------|
| 1 | 02 | CEO Health DHA Hafizabad | Non imposition of penalty amounting | 0.085 |
| 2 | 07 | | Unauthorized payment due to previous year Liabilities | 0.109 |
| 3 | 10 | | Unauthorized payment of stipend/retention fee | 0.606 |
| 4 | 03 | | Unauthorized withdrawal of funds without DTL report | 0.625 |
| 5 | 06 | | Unjustified payment of DTL fee amounting | 0.082 |
| 6 | 11 | | Unjustified drawl of POL | 0.198 |
| 7 | 12 | | Non-production of record | - |
| 8 | 05 | RHC Kolo Tarrar | Govt. receipts deposited not verified worth | 0.038 |
| 9 | 02 | | Unjustified purchase of items | 0.157 |
| 10 | 04 | | Non Realization of Admission, Ward Charges & NPA | 0.074 |
| 11 | 03 | RHC Jalalpur | Unauthorized expenditure | 1.200 |
| 12 | 05 | DO (H) | Irregular expenditure on repair of ILRs | 0.274 |
| 13 | 10 | | Recovery of on accounts of absent from duty | 0.028 |
| 14 | 04 | RHC Kaleki Mandi | Govt. receipts deposited not verified worth | 0.077 |
| 15 | 03 | RHC, Kassoki | Govt. receipts deposited not verified worth | 0.127 |
| 16 | 04 | | Irregular Payment of GST | 0.024 |
| 17 | 03 | RHC Vanikay Tarar | Irregular Payment of GST | 0.105 |
| 18 | 04 | THQ Hospital Pindi Bhattian | Govt. receipts deposited not verified worth | 0.376 |
| 19 | 01 | | Recovery Due to Absent Period | 0.734 |
| 20 | 03 | | Irregular Payment of NPA recovery | 0.216 |
| 21 | 05 | | Unauthorized collection of Test charges | 0.100 |
| 22 | 06 | | Loss to the Govt. due to purchase of LP medicine without discount | 4.463 |
| 23 | 08 | | Irregular expenditure on purchase of Purchase of Plants and Grass | 0.225 |
| 24 | 09 | | Purchase of Medicines without DTL | 0.441 |
| 25 | 10 | | Non Deposit of Performance guarantee | 0.109 |
| 26 | 11 | | Non Deduction of Liquidated damages due to late Supply of Medicine Rs. | 0.250 |
| 27 | 01 | | RHC Sukheke | Irregular payment of allowances | 0.018 |
| 28 | 02 | | Irregular expenditure by splitting Indents | 0.169 |

| | | | | |
|----|----|-------------------------|---|-------|
| 29 | 04 | | Irregular expenditure on Printing | 0.143 |
| 30 | 02 | DHQ Hospital | Irregular procurement of Emergency Medicine | 0.815 |
| 31 | 04 | | Irregular expenditure on procurement of emergency medicine | 8.143 |
| 32 | 09 | | Irregular Payment of NPA recovery | 0.438 |
| 33 | 13 | | Doubtful deposit of Income Tax | 1.749 |
| 34 | 14 | | Doubtful drawl of funds for electricity bills | 0.669 |
| 35 | 15 | | Overpayment on accounts of Medicine | 0.098 |
| 36 | 01 | General Nursing School, | Irregular expenditure of due to misclassification | 0.091 |
| 37 | 02 | | Doubtful purchase of misc. items amounting to | 0.341 |
| 38 | 03 | | Irregular expenditure amounting to | 0.193 |
| 39 | 04 | | Loss to government due to non-deduction of sales tax amounting to | 0.058 |
| 40 | 05 | | Mis-procurement of I.T Equipments amounting to | 0.322 |

District Health Authority, Jhelum

| Sr | PDP# | Name of Formation | Description of Paras | Amount |
|----|------|---|--|--|
| 1 | 2 | Civil Hospital Khewera | Non-Maintenance of Medicine Stock Register | 0 |
| 2 | 4 | | Excess Expenditure over approved budget allocation | 267,662 |
| 3 | 3 | | Non-surrender of savings | 2,535 |
| 4 | 6 | | Non-Verification of Government Receipt | 0.175 |
| 5 | 7 | | Drawl on a/c of purchase failed DTL medicine | 0 |
| 6 | 8 | | Irregular payment of pay and Allowances through the abolished head of Accounts | 0.006 |
| 7 | 9 | | Physical Verification of Stock Not Carried Out | 0 |
| 8 | 11 | | Internal audit not carried out | 0 |
| 9 | 13 | RHC Lillah | Irregular payment of pay from abolished head of A/C | 0.037 |
| 10 | 15 | | Splitting job orders to avoid advertisement on PPRA website | 0.398 |
| 11 | 16 | | Physical Verification of Stock Not Carried Out | 0 |
| 12 | 18 | | Internal audit not carried out | 0 |
| 13 | 30 | | Physical Verification of Stock Not Carried Out | 0 |
| 14 | 31 | | Non auction of un-serviceable store article and news paper | 0 |
| 15 | 32 | | Internal audit not carried out | 0 |
| 16 | 39 | RHC Dina | Unauthorized Expenditure against Nil Budget Allocation | 8,217 |
| 17 | 40 | | Non-surrendering of Savings of SDA | 4,346 |
| 18 | 41 | | Non-verification of deposit of GST | 0.067 |
| 19 | 42 | | Non deduction of GP Fund and Group Insurance | 0.023 |
| 20 | 44 | | Less provision of discount on Local Purchase of Medicines | 0.008 |
| 21 | 44a | | Loss t due to Non auction of Condemned Vehicle/Ambulance | 0.200 |
| 22 | 45 | | Over Payment due to charging excess rate | 0.002 |
| 23 | 46 | | Physical verifications not Carried out | 0 |
| 24 | 47 | | Non-auction of unserviceable store articles and X-ray filter waste | 0 |
| 25 | 48 | | RHC Khalaspur | Unauthorized use of medicines bulk purchase budget by CEO(H) | 1.50 |
| 26 | 49 | Doubtful Expenditure from SDA of CEO (H) | | 0.056 |
| 27 | 50 | Non-surrendering of Savings | | 16.028 |
| 28 | 51 | Non-verification of deposit of GST | | 0.034 |
| 29 | 54 | Non-auction of Un-Serviceable Store Article and X-Ray Waste | | 0 |
| 30 | 55 | Physical verification not Carried out | | 0 |
| 31 | 57 | | Excess Expenditure Over Budget Allocation | 15.369 |
| 32 | 58 | RHC Dina | Non-surrendering of Anticipating Savings | 9.179 |
| 33 | 66 | DHQ Hospital | Irregular Expenditure on purchase due to Misclassification | 0.044 |
| 34 | 68 | | Unjustified payment of huge bill of Sui gas | 4.562 |
| 35 | 80 | | Loss due to overpayment on purchase of medicine | 0.072 |
| 36 | 81 | CEO, DHA | Loss due to supply of medicine of below specification | 0.320 |
| 37 | 84 | | Ineffective use of government resources | 1.40 |
| 38 | 85 | | Non forfeiture of performance security of defaulting contractor | 0.047 |
| 39 | 91 | THQ | Un-authorized payment of dress | 0 |
| 40 | 92 | Hospital | Unauthorized expenditure without sanction of Competent Authority | 11.09 |

| Sr | PDP# | Name of Formation | Description of Paras | Amount | |
|----|------|--|--|---|-------|
| 41 | 93 | Sohawa | Un authorized expenditure | 0.668 | |
| 42 | 94 | | Un authorized purchases of Medicines | 1.61 | |
| 43 | 95 | | Non deduction of income tax | 0.027 | |
| 44 | 96 | | Un authorized payment on accounts of POL | 0.119 | |
| 45 | 102 | | Irregular expenditure amounting | 0.125 | |
| 46 | 103 | | Purchase of LP of Medicines without Competition | 0.125 | |
| 47 | 104 | | Irregular expenditure | 0.641 | |
| 48 | 109 | | Unjustified procurement of Lab items | 0.426 | |
| 49 | 110 | | Irregular purchase of medicines on accounts of local purchase | 3.129 | |
| 50 | 111 | | Non utilizing of funds | 6.374 | |
| 51 | 112 | | Irregular expenditure on accounts of repair of Transport | 0.425 | |
| 52 | 113 | | Non-verification of payment of GST | 0.556 | |
| 53 | 114 | | DO (Health) | Non-Reconciliation of Receipts | 0.337 |
| 54 | 116 | | | Irregular expenditure on purchase of Iron Stand | 0.198 |
| 55 | 117 | Doubtful expenditure on purchase of Stationary | | 0.100 | |
| 56 | 118 | Irregular payment of Honorarium worth | | 0.039 | |
| 57 | 119 | Physical verification not conducted | | 0 | |
| 58 | 133 | | Internal Audit not Carried Out | 0 | |
| 59 | 134 | RHC Jalal pur | Non utilization of budget | 0.869 | |
| 60 | 135 | | Irregular expenditures due to Misclassification of account | 0.056 | |
| 61 | 137 | | Irregular receipt of Lab Share | 0.043 | |
| 62 | 138 | | Unjustified expenditures on POL | 0.185 | |
| 63 | 139 | | Irregular expenditure on accounts of repair of Transport | 0.196 | |
| 64 | 140 | | Unjustified expenditure on Transportation of goods | 0.062 | |
| 65 | 141 | | Irregular expenditure due to payment of pending liabilities | 0.006 | |
| 66 | 142 | | Non-verification of payment of GST | 0.007 | |
| 67 | 143 | THQ PD Khan | Payment of POL on Ambulances Shifted to Rescue 1122 | 0.387 | |
| 68 | 27 | | Payment of pay and Allowances through the head of Other A01270 | 0.519 | |
| 69 | 25 | | Payment of pay and Allowances through the head not Admissible | 0.136 | |
| 70 | 26 | | Unjustified payment on accounts of POL | 0.564 | |
| 71 | 124 | E & EDC Center Jhelum, | Irregular retention of RS | 2.885 | |
| 72 | 125 | | Irregular expenditures due to Misclassification | 0.210 | |
| 73 | 126 | | Unjustified procurement of Lab items | 0.205 | |
| 74 | 127 | | Unjustified expenditure on Transportation of goods | 0.010 | |
| 75 | 128 | | Unjustified expenditures on accounts of POL | 0.012 | |

District Health Authority, Kasur

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|----------------------|--|--------|
| 1 | 05 | DO Health | Non-Preparation of Fixed Assets Register | - |
| 2 | 06 | | Non-realization of purchase fee from municipal dispensaries | - |
| 3 | 02 | RHC Ganda Singh Wala | Unjustified expenditure without DTL for local purchase | 0.172 |
| 4 | 04 | | Non-obtaining of security | 0.281 |
| 5 | 05 | | Irregular expenditure of Generator | 0.079 |
| 6 | 06 | | Non deduction of house rent maintenance charges | 0.033 |
| 7 | 01 | THQ Chunian | Purchases of Medicines on LP beyond Delegated Powers | 3.646 |
| 8 | 04 | | Non-reconciliation of Expenditure | - |
| 9 | 11 | | Non-accounting of stores | 0.195 |
| 10 | 17 | | Irregular purchase of Split AC (PEL) due to quoting brand name | 0.099 |
| 11 | 03 | | Irregular Purchase of LP medicine | 3.646 |
| 12 | 06 | | Non-imposition of Penalty for Delay | 0.467 |
| 13 | 19 | | Irregular purchase of Split AC due to ignoring the lower offer | 1.226 |
| 14 | 18 | | Non-deduction of GST | 0.081 |
| 15 | 05 | | Irregular purchase of medicines | 18.865 |
| 16 | 05 | THQ Kot Radha Kishan | Uneconomical LP Medicines from Budget for Bulk Purchase Medicine | 1.458 |
| 17 | 06 | | Purchases of Medicines beyond Delegation | 2.502 |
| 18 | 07 | | Unauthorized re-appropriation | 0.853 |

| Sr. | PDP# | Formation | Description of Paras | Amount | |
|-----|------|---|---|---|-------|
| 19 | 09 | | Shortage of store items | 0.870 | |
| 20 | 11 | | Overpayment due to charging exorbitant rate | 0.232 | |
| 21 | 10 | | Non-reconciliation of Expenditure | | |
| 22 | 01 | RHC Ellahabad | Payment of pay and allowances without performing of duties | 7.051 | |
| 23 | 04 | | Non purchase of MSD medicine | | |
| 24 | 03 | | Irregular utilization of 15% budget meant for Day to day LP | 0.679 | |
| 25 | 08 | | Doubtful deposit of government receipts | 7.283 | |
| 26 | 12 | DHQ Hospital | Irregular Payment of Janitorial Services | 15.190 | |
| 27 | 16 | | Non-recovery of Auction fee on accounts of Canteen and Cycle stand | 3.550 | |
| 28 | 18 | | Unauthorized opening of SDA | 212.724 | |
| 29 | 20 | | Non transparent record of private rooms-misappropriation of fee | | |
| 30 | 21 | | Imprudent management of Assets and Liabilities | | |
| 31 | 22 | | Non-conducting of annual physical verification | | |
| 32 | 01 | Cardiac Center Chunian | Irregular Consumption of POL | 0.544 | |
| 33 | 04 | | Irregular payment of pay and allowances | 0.293 | |
| 34 | 11 | | Less Availing Discount Rate on accounts of LP | 0.019 | |
| 35 | 12 | | Non verification of Deposits | 0.228 | |
| 36 | 13 | | Misappropriation of hospital waste | | |
| 37 | 14 | | Non-reconciliation of expenditure statement | | |
| 38 | 15 | | Imprudent management of Assets and Liabilities | | |
| 39 | 16 | | Non-conducting of annual physical verification | | |
| 40 | 01 | Aziz Bibi Hospital | Unauthorized purchase of medicine | 10.664 | |
| 41 | 02 | | Irregular payment on accounts of Local Purchase of medicine | 0.096 | |
| 42 | 07 | | Unauthorized opening of SDA | 21.082 | |
| 43 | 09 | | Non disbursement of public money | 7.576 | |
| 44 | 10 | | Imprudent management of Assets and Liabilities | | |
| 45 | 11 | | Non-conducting of annual physical verification | | |
| 46 | 12 | | Non-reconciliation of expenditure statement | | |
| 47 | 02 | General Nursing School | Non recovery of Stipend | | |
| 48 | 05 | RHC Jaura | Non compliance of provisions of Hospital Waste Management Rule 2005 | | |
| 49 | 06 | | Irregular payment of pay and allowances | 1.471 | |
| 50 | 07 | | Irregular expenditure due to purchase from unregistered person | 0.120 | |
| 51 | 04 | | Non-imposition of Penal Rent | 0.070 | |
| 52 | 08 | RHC Kangan Pur | Non deduction of house rent maintenance charges | 0.059 | |
| 53 | 04 | | Irregular expenditure of Generator | 0.208 | |
| 54 | 06 | | Irregular purchase | 0.131 | |
| 55 | 08 | | Doubtful and Irregular Purchase of LP Medicine | 0.165 | |
| 56 | 03 | | Non deduction of house rent maintenance charges | 0.039 | |
| 57 | 01 | | Irregular payment of pay and allowances | 0.532 | |
| 58 | 02 | | RHC Mustafabad | Un-justified preparation of estimates | 1.673 |
| 59 | 03 | | | Unjustified expenditure through misclassification | 0.095 |
| 60 | 05 | Irregular Purchase of LP Medicine | | | |
| 61 | 06 | Irregular expenditure of Generator | | | |
| 62 | 07 | Irregular payment of pay and allowances | | | |
| 63 | 04 | | Non deduction of house rent maintenance charges | | |

District Health Authority-Khushab

| Sr | PDP # | Name of formation | Description of Paras | Amount |
|----|-------|-------------------|--|--------|
| 1 | 04 | RHC Khabeki | Doubtful Payment of Pay and Allowances | 1.899 |
| 2 | 10 | THQ Noor Pur | Doubtful payment of Pay and allowances | 18.756 |
| 3 | 17 | THQ Khushab | Loss to government due to non-deposit of MLC charges | 0.045 |
| 4 | 19 | | Loss due to non-deduction of penalty | 0.031 |
| 5 | 24 | THQ | Expenditure to avoid open competition by splitting Indents | 0.122 |
| 6 | 32 | Quaidabad | Illegal sanctioned of leave and Payment of salary | - |

| | | | | |
|----|----|--------------|--|--|
| 7 | 33 | | Non Deduction of Income Tax On Doctor's Share | - |
| 8 | 37 | DO Health | Overpayment due to purchase of Steal Benches on higher rates | 0.300 |
| 9 | 38 | | Overpayment due to P/o Water Dispenser on higher rates | 0.117 |
| 10 | 39 | | Overpayment on accounts of Purchase of UPS on exorbitant rates | 0.057 |
| 11 | 46 | RHC Padhrar | Non verification of GST invoices | 0.084 |
| 12 | 47 | | Non verification of receipt deposit | 0.070 |
| 13 | 51 | THQ Naushera | Loss to the Govt. due to acceptance of below shelf life medicine | 0.023 |
| 14 | 52 | | Un-justified payment of pay of data entry operators | 0.540 |
| 15 | 53 | | Irregular payment of Bank account clearing charges and Zakat | 0.131 |
| 16 | 54 | | Irregular payment of pay without performing duty of Pharmacist | 0.060 |
| 17 | 57 | RHC Hadali | Uneconomical expenditure on a/c of sanitary work | 0.306 |
| 18 | 58 | | Un-authorized payment of Pay and allowances | 0.689 |
| 19 | 59 | | Non deposit of government receipts into A/C VI | 0.040 |
| 20 | 60 | | Excess Expenditure | 0.993 |
| 21 | 61 | | Overpayment of practicing allowance | 0.009 |
| 22 | 63 | RHC Roda | Non-utilization of government Assets | 2.500 |
| 23 | 64 | | Non deposit of government receipts into A/C VI | 0.074 |
| 24 | 66 | | Excess Expenditure | 0.569 |
| 25 | 67 | | Irregular/ unauthorized drawl of allowances | 0.010 |
| 26 | 70 | DHQ Hospital | Irregular/ unauthorized drawl of allowances | 0.170 |
| 27 | 75 | | Non deposit of government receipts into A/C VI | 1.500 |
| 28 | 76 | | Unauthorized collection of ultrasound and ECG fee | 0.586 |
| 29 | 77 | | Unauthorized collection of ultrasound and ECG fee | 266,970 |
| 30 | 79 | | Non Production of Record | - |
| 31 | 80 | | | Non-deduction of Conveyance and 5% maintenance charges | 0.061 |

District Health Authority, Lahore

| Sr | PDP# | Formation | Subject of the paras | Amount |
|----|------|---|---|---|
| 1 | 03 | DDOH DGBT | Non deduction of Conveyance allowance and HRA | 0.188 |
| 2 | 05 | | Un-authorized payment on A/c of Non Practicing Allowance | 0.336 |
| 3 | 06 | | Non reconciliation of Recovery of purchee fee with treasury | 0.239 |
| 4 | 07 | | Unauthorized drawl of conveyance allowance | 0.197 |
| 5 | 08 | DDOH Nishtar Town | Irregular expenditure of Health Sector Reform Allowance | 0.476 |
| 6 | 02 | | Irregular Consumption of POL | 0.647 |
| 7 | 04 | DDOH Aziz Bhatti Town | Unauthorized and doubtful consumption of Medicine | 1.229 |
| 8 | 03 | | Irregular Payment of NPA | 0.288 |
| 9 | 06 | | Unauthorized purchase of medicine & wastage of fund | 1.714 |
| 10 | 07 | | Irregular Payment of Conveyance Allowance | 0.587 |
| 11 | 08 | | Unauthorized payment of HSRA | 0.188 |
| 12 | 09 | | Unauthorized payment of inadmissible allowance | 0.437 |
| 13 | 10 | | Unauthorized running of center and collection of fee | 0.213 |
| 14 | 11 | | Overpayment to Doctor after termination of Adhoc contract | 0.241 |
| 15 | 13 | | Unauthorized occupation of Residence | 0.056 |
| 16 | 11 | | DDOH Nishtar Town | Un-authorized payment on accounts of NPA | 0.288 |
| 17 | 04 | Less deduction of Income Tax | | 0.039 |
| 18 | 05 | Non deduction of Conveyance | | 0.025 |
| 19 | 06 | Unauthorized drawl of conveyance allowance | | 0.556 |
| 20 | 08 | Irregular expenditure on repair of vehicle | | 0.189 |
| 21 | 09 | Irregular expenditure of Health Sector Reform Allowance | | 0.476 |
| 22 | 10 | Non Recovery of purchee fee | | 0.020 |
| 23 | 11 | Irregular payment of Pay and allowances | | 2.875 |
| 24 | 07 | Purchase of medicine without DTL | | 0.344 |
| 25 | 02 | DDOH Gulberg Town | | Defective purchase of medicine under 10% budget | 0.098 |
| 26 | 03 | | Loss due to Purchase of LP Medicine without Discount | 0.029 |
| 27 | 04 | | Doubtful consumption of POL | 0.367 |
| 28 | 05 | | Irregular Payment of Conveyance Allowance to vaccinators | 0.317 |

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|----|----|--|---|-------|
| 29 | 07 | | Un-authorized Payment of Non Practicing Allowance | 0.168 |
| 30 | 04 | DDOH Iqbal Town | Loss due to Purchase of LP Medicine without Discount | 0.029 |
| 31 | 05 | | Unauthorized payment of Adhoc Allowances | 1.904 |
| 32 | 06 | | Irregular Payment of Conveyance Allowance to vaccinators | 0.490 |
| 33 | 08 | | Irregular Expenditure on accounts of POL | 0.107 |
| 34 | 09 | | Un-authorized Payment of Non Practicing Allowance | 0.228 |
| 35 | 02 | Eyes Hospital Swami Nagar | Un-authorized Payment of Non Practicing Allowance | 0.312 |
| 36 | 03 | | Irregular payment of pay and allowances | 0.474 |
| 37 | 04 | | Irregular creation of pending Liability | 0.756 |
| 38 | 06 | | Irregular repair of M&E | 0.148 |
| 39 | 02 | I.D. Hospital Lahore | Less deduction of income Tax | 0.312 |
| 40 | 03 | | Doubtful and Irregular Purchase of LP Medicine | 0.286 |
| 41 | 05 | | Irregular Expenditure due to non obtaining sales tax invoices | 0.130 |
| 42 | 06 | | Non verification of Deposits | 2.386 |
| 43 | 07 | | Non deduction of Conveyance allowance | 0.062 |
| 44 | 08 | | Irregular payment of Pay and allowances | 1.041 |
| 45 | 09 | | Un-authorized Payment of Non Practicing Allowance | 0.120 |
| 46 | 01 | RHC AwanDhaiwala | Overpayment to Doctor without performing duties | 0.642 |
| 47 | 02 | | Unauthorized payment of conveyance allowance | 0.553 |
| 48 | 04 | | Overpayment to employees | 0.323 |
| 49 | 05 | | Overpayment to Doctor after termination of Adhoc contract | 0.200 |
| 50 | 06 | | Non-verification of deposit of government receipts | 0.037 |
| 51 | 07 | | Non Recovery of HSR allowance | 0.018 |
| 52 | 08 | | Non-deposit of government receipts | 0.015 |
| 53 | 09 | | Non Accountal of government Assets | 0.250 |
| 54 | 01 | RHC Chung | Irregular transfer of fund purchase of medicine by EDO-H | 0.723 |
| 55 | 02 | | Payment of pay without performing of duties | 2.147 |
| 56 | 02 | RHC Manga Mandi | Irregular payment of Repair of Machinery and Equipment | 0.089 |
| 57 | 01 | RHC Raiwind | Irregular transfer of fund purchase of medicine by EDO-H | 0.825 |
| 58 | 02 | | Irregular payment of pay without performing of duties | 5.186 |
| 59 | 02 | Govt. Hospital Samanabad | Defective purchase of medicine under 10% budget | 0.997 |
| 60 | 03 | | Non deduction of Conveyance Allowance during Leave | 0.309 |
| 61 | 02 | RHC Khana | Irregular Payment on discharging Pending Liabilities | 0.180 |
| 62 | 03 | THQ Raiwind | Non-reconciliation and non-obtaining schedule of payment | |
| 63 | 04 | | Overpayment due to charging exorbitant rate | 0.123 |
| 64 | 05 | | Irregular payment for P/F of PVC Paneling Sheets on wall | 0.717 |
| 65 | 06 | | Non-deduction of GST | 0.170 |
| 66 | 09 | | Unjustified appointment of cooks | 0.357 |
| 67 | 10 | | Irregular appointment of ward servant | |
| 68 | 11 | | Non-allotment of Residences resulting in loss | 0.415 |
| 69 | 12 | | Expenditure incurred without pre-audit | |
| 70 | 13 | Non-reconciliation of Expenditure | | |
| 71 | 01 | RHC Barki | Non Verification of Deposits | 0.08 |
| 72 | 03 | | Overpayment on accounts HRA, CA & Basic Pay | 0.407 |
| 73 | 04 | | Irregular Payment on accounts of LP Medicines | 0.397 |
| 74 | 01 | DDOH Samanabad Town | Non-deduction of House Rent Allowance and CA | 0.279 |
| 75 | 02 | | Unjustified expenditure on Pay due to Bogus Documents | 0.103 |
| 76 | 03 | | Inadmissible Payment on accounts of CA | 0.668 |
| 77 | 04 | Unjustified payment of Health Sector Reforms Allowance | 0.359 | |
| 78 | 02 | CEO DHA | Expenditure on POL w/o Log Book & sanction strength veh | |
| 79 | 03 | | Drawal of SHA to Drug Inspectors without admissibility | 0.420 |
| 80 | 04 | | Drawal of Allowances without admissibility | 0.357 |
| 81 | 06 | | Irregular Expenditure due to Misclassification–Rs 112,002 | 0.112 |
| 82 | 07 | | Irregular payment of Project Allowance–Rs 146,856 | 0.146 |
| 83 | 08 | | Improper maintenance of accounts showing discrepancies between expenditure statement and schedule of payment. | |

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|----|----|--|---|-------|
| 84 | 11 | | Purchase of medicines at higher rate by ignoring the lowest | 0.092 |
| 85 | 13 | | Irregular P/o Photocopier & Fax for Police Line Hospital | 0.115 |
| 86 | 14 | | Excess Payment of Refrigerator for Police Line Hospital | 0.076 |
| 87 | 15 | | Irregular P/o BP Apparatus-Desk Type Police Line Hospital | 0.046 |
| 88 | 19 | | Irregular purchase of photocopier | 0.312 |
| 89 | 20 | | Irregular purchase of refrigerators | 0.716 |
| 90 | 21 | | Excess Payment on a/c of P/o Hot Air Oven Police Line | 0.093 |
| 91 | 22 | | Excess Payment of P/o Nebulizer IDH and THQ Kahna | 0.481 |
| 92 | 24 | | Irregular purchase of X-ray Table without competition | 0.911 |
| 93 | 25 | | Excess Payment of P/o Weight Machine for Adult for Manawan Hospital and THQ Kahna | 0.090 |
| 94 | 26 | | Excess Payment of P/o 6 channel ECG Machine for Manawan Hospital | 0.076 |
| 95 | 27 | | Excess Payment P/o Laryngoscope for Manawan Hospital | 0.057 |
| 96 | 31 | | Unauthorized and doubtful transfer of funds for buildings | |

District Health Authority M.B.Din:

| Sr | PDP # | Formation | Description of Paras | Amount |
|----|-------|---|--|--------|
| 1 | 02 | MS THQ Hospital Malakwal | Unauthorized purchase of LP medicines | 0.722 |
| 2 | 03 | | Unauthorized expenditure without advertisement | 0.338 |
| 3 | 04 | | Unjustified darwa of PCA and NPA | 0.078 |
| 4 | 05 | | Non deduction of income tax | 0.145 |
| 5 | 08 | | Non deduction of SSB 30% | 0.0857 |
| 6 | 09 | | Unauthorized expenditure | 0.424 |
| 7 | 03 | MS THQ Hospital Phalia | Unjustified drawl of PCA and NPA amounting | 0.354 |
| 8 | 04 | | Non recovery of CA and HSRA | 0.039 |
| 9 | 08 | | Recovery of house rent and conveyance allowance | 0.380 |
| 10 | 09 | | Non deduction of SSB 30% | 0.172 |
| 11 | 10 | | Irregular expenditure | 0.134 |
| 12 | 02 | District Officer (Health) Mandi Bahauddin | Unauthorized drawl of NPA/PCA | 0.12 |
| 13 | 03 | | Unauthorized Repair of vehicles | 0.222 |
| 14 | 06 | | Irregular expenditure on repair of vehicles | 0.562 |
| 15 | 07 | | Non deposit of Govt.money | 0.024 |
| 16 | 08 | | Govt. receipts deposited not verified | 0.154 |
| 17 | 01 | CEO Health MB Din | Unauthorized expenditure amounting | 0.739 |
| 18 | 02 | | Non deduction of conveyance allowance and pay & allowances | 0.396 |
| 19 | 03 | | Unauthorized drawl of funds | 8.389 |
| 20 | 04 | | Non collection of performance security amounting | 0.490 |
| 21 | 05 | | Unauthorized drawl of medical charges amounting | 0.192 |
| 22 | 06 | | Unauthorized expenditure on account of POL | 0.446 |
| 23 | 07 | | Unauthorized withdrawal of funds without DTL report | 10.09 |
| 24 | 08 | | Irregular expenditure | 0.182 |
| 25 | 09 | | Non recovery of Income tax and penalty amounting | 0.028 |
| 26 | 10 | | Recovery of pay & allowances | 0.362 |
| 27 | 11 | | Unauthorized repair of vehicle | 0.110 |
| 28 | 12 | | Unjustified drawl of POL | 1.09 |
| 29 | 13 | | Unjustified drawl of TA/DA | 0.087 |
| 30 | 14 | | Unjustified drawl of funds | 0.014 |
| 31 | 01 | MS DHQ Hospital MB Din | Un authorized Drawl of Health Sector Reform Allowance | 0.18 |
| 32 | 06 | | Non Verification of Treasury Deposits | 1.53 |
| 33 | 07 | | Non Deduction of Income Tax | 0.84 |
| 34 | 08 | | Unjustified payment of pay and allowances due to absence from duty | 0.96 |
| 35 | 10 | | Non realization of penalty | 0.04 |
| 36 | 12 | | Misuse of ambulance due to non production of log book recovery thereof | 0.17 |
| 37 | 13 | | Misappropriation due to misuse of ambulance | 0.12 |

| Sr | PDP # | Formation | Description of Paras | Amount |
|----|-------|-----------|---|--------|
| 38 | 14 | | Irregular Payment of PCA | 0.49 |
| 39 | 15 | | Irregular Drawl of Qualification Allowance | 0.12 |
| 40 | 16 | | Unjustified payment of pay and allowances | 0.23 |
| 41 | 17 | | Irregular drawl of pay and allowances due to regularization from the contract and recovery of SSB | 0.14 |

District Health Authority- Mianwali

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|-------------------|--|--------|
| 1 | 1 | RHC Tabi Sar | Irregular expenditure incurred by split up | 0.295 |
| 2 | 2 | | Irregular expenditure incurred over and above the budget allocation | 9.892 |
| 3 | 4 | DHQ Hospital | Doubtful payment of Pay and allowances | 42.857 |
| 4 | 9 | | Rate award at double rate than budgeted price | 1.230 |
| 5 | 10 | | Misappropriation of profit | 0.164 |
| 6 | 17 | | Non auctioning of Out of Order Machinery | - |
| 7 | 17 | | Irregular Clearness of pending liability and payment after expiry of rate contract | 3.091 |
| 8 | 19 | RHC Kundian | Purchase of X-ray films at exorbitant rates | 0.016 |
| 9 | 20 | | Purchase of IV Canulaat exorbitant rates | 0.007 |
| 10 | 21 | | Purchase of anti Rabies at exorbitant rates | 0.009 |
| 11 | 23 | | Doubtful expenditure on store items | 0.625 |
| 12 | 24 | | Purchase of Misbranded Medicine | 0.528 |
| 13 | 26 | THQ Piplan | Non Deduction of less shelf life charges | 0.005 |
| 14 | 27 | | Un-authorized purchased of Anti Rabic | 0.139 |
| 15 | 28 | | Purchase of misbranded medicine LP | 0 |
| 16 | 31 | | Purchase of IV Cannula at Exorbitant rates | 0.093 |
| 17 | 32 | RHC Wan Bhachran | Non utilization of Budget | 1.500 |
| 18 | 39 | RHC Hafizwala | Un-authorized expenditure by violating PPRA | 0.441 |
| 19 | 41 | | Irregular Purchases beyond Requirement | 0 |
| 20 | 43 | RHC Ckakra | Irregular Purchases beyond Requirement | 0 |
| 21 | 44 | | Doubtful expenditure on store items | 0.674 |
| 22 | 49 | RHC Kamar Mushani | Excessive expenditure Without deducting discount on local purchase of medicines | 0.007 |
| 23 | 50 | RHC Trag | drawl of Misc. allowances. Recovery | 0.021 |
| 24 | 51 | | Excessive expenditure Without deducting discount on local purchase of medicines | 0.021 |
| 25 | 53 | | Uneconomical expenditure on purchase of Misc Items on higher rate | 0.044 |
| 26 | 65 | THQ Esa Khel | Non-accounting of stores | 0.133 |
| 27 | 66 | | Un-authorized issuance of Laptop | 0.090 |
| 28 | 67 | | Loss to the government | 0.833 |
| 29 | 68 | | Irregular expenditure on repair | 0.154 |
| 30 | 74 | THQ Kala Bagh | Un-authorized expenditure | 0.375 |
| 31 | 79 | CEO (Health) | Unauthorized purchase w/o assessing market rate | 16.839 |
| 32 | 80 | CEO (Health) | P/o Anti Rabic Medicine at higher rates | 0.215 |
| 33 | 81 | | Purchase of Sprit at higher rate | 0.069 |
| 34 | 82 | | Non obtaining performance guarantee | 1.683 |
| 35 | 83 | | Irregular purchase without obtaining the demand of final user | 16.839 |
| 36 | 84 | | Expenditure on incentive out of Development | 0.921 |

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|----|----|--|--|-------|
| | | | Budget | |
| 37 | 86 | | Irregular expenditure out of Development grant | 0.099 |
| 38 | 89 | | Un-authorized purchase | 5.626 |
| 39 | 90 | | Overpayment to Contractor / Less Deduction of Income tax at Source | 1.291 |

District Health Authority, Narowal:

| Sr | PDP # | Formations | Description of Paras | Amount | |
|----|-------|---|--|---|-------|
| 1 | 2 | CEO (Health) | Irregular purchase of medicine | 0.196 | |
| 2 | 3 | | Irregular payment of pending medicine bills | 0.196 | |
| 3 | 4 | | Difference in closing balance | 0.264 | |
| 4 | 8 | | Irregular reimbursement of GST & Income Tax | 0.285 | |
| 5 | 01 | MS DHQ (H) Narowal | Irregular Payment of NPA recovery thereof | 0.304 | |
| 6 | 02 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.181 | |
| 7 | 06 | | Illegal Occupation of residence and Recovery of Penal rent | 0.555 | |
| 8 | 07 | | Unauthorized Occupation of Residential Building by UET students | 0.470 | |
| 9 | 08 | | Govt. receipts deposited not verified | 1.400 | |
| 10 | 10 | | Unauthorized drawl of POL | 0.546 | |
| 11 | 11 | | Unauthorized drawl of POL | 0.442 | |
| 12 | 16 | | Less deduction of Income Tax | 0.191 | |
| 13 | 17 | | Over Payment to Consultant on accounts of PST- | 0.408 | |
| 14 | 20 | | Non-Performance Of Security Contract Recovery of Penalty | 0.150 | |
| 15 | 21 | | Less deposit of Government dues | 0.111 | |
| 16 | 02 | | DO (H) Narowal | Non deduction of income tax on accounts of Health Council | 0.287 |
| 17 | 03 | | | Irregular expenditure without demand | 0.815 |
| 18 | 04 | | | Less deduction of income tax | 0.037 |
| 19 | 05 | | | Govt. receipts deposited not verified | 0.425 |
| 20 | 06 | | Unauthorized Repair of vehicle | 0.049 | |
| 21 | 02 | General Nursing School | Unjustified payment of Electricity bills | 0.128 | |
| 22 | 01 | RHC Qila Ahmadabad | Recovery Due to Absent Period | 0.108 | |
| 23 | 02 | | Irregular payment of Health Sector Reform Programme Allowance and recovery thereof | 0.096 | |
| 24 | 03 | | Irregular payment of allowances during leave period recovery | 0.053 | |
| 25 | 04 | | Irregular drawl of Conveyance and House Rent Allowance | 0.099 | |
| 26 | 05 | | Govt. receipts deposited not verified | 0.181 | |
| 27 | 06 | | Non deduction of Income Tax | 0.025 | |
| 28 | 07 | | Non Deduction of General Sales Tax | 0.062 | |
| 29 | 01 | RHC Baddo Malhi | Recovery Due to Absent Period | 0.028 | |
| 30 | 02 | | Irregular payment of allowances during leave period | 0.059 | |
| 31 | 03 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.031 | |
| 32 | 04 | | Less deduction of Income Tax | 0.034 | |
| 33 | 05 | | Over Payment to Consultant on accounts of PST | 0.008 | |
| 34 | 06 | | Irregular drawl of Conveyance and House Rent Allowance | 0.081 | |
| 35 | 01 | RHC Kot Nainan | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 90900 | |
| 36 | 02 | | Unauthorized collection of Test charges | 72650 | |
| 37 | 03 | | Non Auction of fell down trees of Government assets | 0.750 | |
| 38 | 04 | | Irregular payment of HSR to General Duty Staff recovery | 0.108 | |
| 39 | 05 | | Govt. receipts deposited not verified | 0.053 | |
| 40 | 06 | | Illegal Occupation of Residence of Charge Nurse | 0.568 | |
| 41 | 01 | | RHC Lesser Kalan | Unjustified drawl of allowances | 0.011 |
| 42 | 02 | | | Irregular payment of HSR to General Duty Staff recovery | 0.227 |
| 43 | 03 | Un-authorized Drawl of Pay Due To Shifting of Headquarter | | 0.562 | |
| 44 | 04 | Irregular payment of allowances during leaves period | | 0.031 | |
| 45 | 01 | RHC | Un-authorized payment of HRA, CA and 5% of Basic Pay | 0.015 | |

| Sr | PDP # | Formations | Description of Paras | Amount |
|----|-------|-----------------|---|--------|
| 46 | 02 | Sankhtra | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.109 |
| 47 | 03 | | Non verification of receipts from Government treasury | 0.044 |
| 48 | 04 | | Non-maintenance of Tree Register | 0.700 |
| 49 | 05 | | Drawl of pay and allowances without performing duties | 0.316 |
| 50 | 06 | | Non deduction of income tax | 0.047 |
| 51 | 07 | | Irregular payment of HSR to General Duty Staff | 0.017 |
| 52 | 01 | RHC Shah Gharib | Non-deduction of House Rent Allowance and CA | 0.037 |
| 53 | 01 | RHC Zafarwal | Un-authorized payment of HRA, CA and 5% of Basic Pay | 0.070 |
| 54 | 02 | | Non verification of receipts from Government treasury | 0.355 |
| 55 | 04 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.090 |
| 56 | 05 | | Non and Less Deduction of Income Tax | 0.005 |
| 57 | 06 | | Non deduction of income tax | 0.017 |
| 58 | 03 | | Irregular purchase of Anti rabies vaccine | 0.582 |
| 59 | 05 | MS THQ | Non-deduction of L.D Charges | 0.062 |
| 60 | 06 | Hospital | Irregular expenditure on purchase | 0.057 |
| 61 | 07 | Shakargarh | Doubtful expenditure on purchases | 0.142 |
| 62 | 08 | | Non deduction of income tax | 0.093 |

District Health Authority, Nankana Sahib

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|--|--|---|
| 1 | 04 | RHC More | Non deduction of PST | 0.053 |
| 2 | 06 | Khunda | Non-Verification of GST Invoices | 0.632 |
| 3 | 02 | CEO Health | Non-deposit of Performance Security | 2.61 |
| 4 | 04 | | Non deduction of Sales Tax | 0.004 |
| 5 | 06 | | Doubtful Purchase of Medicine (LP) | 0.273 |
| 6 | 07 | | Irregular repair of transport Rs 266,869 | 0.266 |
| 7 | 08 | | Irregular / Doubtful Expenditure on POL | 0.440 |
| 8 | 10 | | Irregular grant of sanctions amounting Rs 862,493 | 0.862 |
| 9 | 11 | | Irregular Expenditure on POL amounting Rs 289,870 | 0.289 |
| 10 | 12 | | Abnormal billing of electricity Rs 299,500 | 0.299 |
| 11 | 15 | | Non Reconciliation of Expenditure Rs 56.77 Million | 56.77 |
| 12 | 02 | | Doubtful Purchase of Medicine (LP) | 0.027 |
| 13 | 03 | RHC Buchakey | Abnormal billing of electricity Rs 185,703 | 0.185 |
| 14 | 04 | | Non Payment / Verification of General Sales Tax Rs | 0.079 |
| 15 | 05 | | Non deduction / Deposit of PST @ 16% on services | 0.097 |
| 16 | 07 | | Loss due to purchases at in-exorbitant rates | 0.06 |
| 17 | 08 | | Doubtful Payment of Rs 236995 | 0.236 |
| 18 | 01 | | RHC Baragar | Non-deduction of PST on accounts of Civil works | 0.015 |
| 19 | 03 | Irregular expenditure | | 0.306 |
| 20 | 04 | Irregular expenditure | | 0.678 |
| 21 | 06 | Unauthorized payment on accounts of NPA | | 0.168 |
| 22 | 08 | Doubtful and Irregular Purchase of LP Medicine | | 0.119 |
| 23 | 01 | Irregular Purchase of LP Medicine | | 0.065 |
| 24 | 04 | RHC Warburton | | Unauthorized consumption of syringes & cannula |
| 25 | 05 | | Payment of pay w/o verification of academic Record | |
| 26 | 04 | THQ Sanglahill | Non supply of Medicines – Rs0.939 million | 0.939 |
| 27 | 07 | | Non-imposition of penalty for delay – Rs83514 | 0.083 |
| 28 | 12 | | Drawl of Adhoc Allowance 2010 w/o admissibility | 0.111 |
| 29 | 09 | | Non recovery of penal rent- Rs218,664. | 0.218 |

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|----|----|--------------------------|---|-------|
| 30 | 01 | RHC Rehanwala | Non-deduction of PST on accounts of Civil works | 0.291 |
| 31 | 03 | | Irregular expenditure of Rs0.237 million | 0.237 |
| 32 | 06 | | Irregular expenditure of Rs0.852 | 0.852 |
| 33 | 07 | RHC Warburton | Unauthorized payment on accounts of NPA | 0.072 |
| 34 | 01 | | Unjustified payment of allowances | 0.985 |
| 35 | 03 | | Non-deduction HRA, CA & 5% Maintenance charges | |
| 36 | 01 | THQ Shahkot | Un-authorized payment of NPA | 0.396 |
| 37 | 04 | | Irregular pay & allowances Rs. 200190/- | 0.200 |
| 38 | 05 | | Irregular Purchase of Medicines –Rs 16454264 | 0.041 |
| 39 | 07 | | Splitting to avoid Sanction of Higher Authority | 0.173 |
| 40 | 08 | | Non Verification of Receipts worth Rs. 509149 | 0.509 |
| 41 | 06 | DHQ Hospital | Recovery during audit Rs 277,675 | 0.277 |

District Health Authority, Okara

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|---------------------|---|--------|
| 1 | 07 | CEO Health | Payment of medicine bills w/o pre-audit system | - |
| 2 | 05 | | Transfer of development works from Defunct District Govt. to C&W Dept. w/o adjustment account | - |
| 3 | 04 | | Non verification of pass book | |
| 4 | 09 | | Irregular Expenditure due to Misclassification | |
| 5 | 10 | | Irregular payment of Project Allowance | 0.72 |
| 6 | 11 | | Non-reconciliation & non-obtaining payment schedule | |
| 7 | 12 | | Non transfer of government property on transition | |
| 8 | 13 | | Doubtful payment | 1.071 |
| 9 | 21 | MS DHQ Hospital | Non-advertisement on PPRA's Website | 0.187 |
| 10 | 02 | | Non-deduction of PST on accounts of Civil works | 0.063 |
| 11 | 04 | | Non supply of Medicines | - |
| 12 | 11 | | Purchase of Medicine below required shelf life | 0.965 |
| 13 | 09 | | Unjustified payment of GST on electricity bills | 0.54 |
| 14 | 10 | | Irregular payment of pay and allowances | 0.456 |
| 15 | 14 | | Unauthorized payment of Adhoc Allowances | 0.059 |
| 16 | 16 | | Drawl of Adhoc Allowance 2010 w/o admissibility | 0.794 |
| 17 | 17 | | Non deduction of 5% of Basic pay for maintenance charges | 0.238 |
| 18 | 19 | | Excess payment to Dry Cleaner | 0.047 |
| 19 | 20 | | Overpayment due to charging higher rate | 0.076 |
| 20 | 22 | | Doubt full double drawl of bills | 0.222 |
| 21 | 16 | DHQ South City | Non-recovery of income tax | 0.414 |
| 22 | 08 | | Likely Embezzlement of Govt. Fee | 0.8 |
| 23 | 17 | | Loss to government due to non-allotment of Residences | 0.380 |
| 24 | 20 | | Unauthorized payment on accounts of NPA | 0.192 |
| 25 | 21 | | Non-transparent record private room-misappropriation fee | 0.183 |
| 26 | 25 | | Unauthorized Use of ambulance and non-receipt of fee | - |
| 27 | 08 | DO Health | Doubtful Deposit of Govt. Fee | 0.39 |
| 28 | 10 | | Irregular and Doubtful payment for repair of vehicles | 0.329 |
| 29 | 11 | | Overpayment due to non deduction of income tax | 0.209 |
| 30 | 13 | | Irregular and Doubtful payment for repair of furniture | 0.049 |
| 31 | 14 | | Unauthorized maintenance of pension fund | |
| 32 | 14 | | Unauthorized and doubtful consumption of Medicine | |
| 33 | 01 | RHC Gogera | Irregular Purchase of Medicines at Shelf Life below 85% | 0.739 |
| 34 | 02 | | Irregular Expenditure incurred under head- Unforeseen Exp | 0.348 |
| 35 | 04 | | Less deduction of income Tax | 0.077 |
| 36 | 03 | RHC Hujra | Irregular Purchase of Medicines at Shelf Life below 85% | |
| 37 | 06 | | Non entry of Government Receipt in Cash book | 0.34 |
| 38 | 07 | | Payment of Pay w/o Verification Of Academic Record | |
| 39 | 01 | RHC Renala Khurd | Un-authentic consumption of diesel | 0.182 |
| 40 | 02 | | Misappropriation on accounts of POL | 0.25 |

| Sr. | PDP# | Formation | Description of Paras | Amount |
|-----|------|---|--|---|
| 41 | 03 | | Un-authorized payment of Non-Practice Allowance | 0.052 |
| 42 | 06 | | Irregular pay & allowances | 0.412 |
| 43 | 07 | | Non-production of Service Books & PC-I regarding up gradation of RHC Renala Khurd into THQ Level Hospita | |
| 44 | 01 | RHC Shahbore | Non deduction of HRA | 0.166 |
| 45 | 02 | | Irregular expenditure on purchase of printing material | 0.310 |
| 46 | 04 | | Non-verification of Educational Document of Contract Staff | |
| 47 | 05 | | Non accountal of stock and store | 0.631 |
| 48 | 06 | | Purchase of medicine without rate contract | 0.220 |
| 49 | 03 | | RHC Akhtarabad | Purchase of X-Ray Films by violating PPRA | 0.299 |
| 50 | 04 | Purchase by violating procedure | | 0.235 |
| 51 | 05 | Purchase of Cost of Store by violating PPRA | | 0.248 |
| 52 | 07 | .Non preparation of equipment and fixed assets register | | |
| 53 | 02 | Principal Nursing School | Irregular payment of Mess Allowance | 0.358 |
| 54 | 04 | | Doubtful payment on accounts of Gas Charges | 0.043 |
| 55 | 05 | | Irregular payment of pay due to unauthorized Upgradation | |
| 56 | 01 | RHC Wasawaywala | Unjustified expenditure due to splitting of civil works | 0.152 |
| 57 | 02 | | Unauthorized payment on accounts of NPA | 0.048 |
| 58 | 03 | | Expenditure in excess of the allotted budget | |
| 59 | 04 | | Unauthorized payment of SSB | 0.013 |
| 60 | 05 | | Unauthorized payment of Adhoc Allowances | 0.009 |
| 61 | 01 | MS THQ Hospital Depalpur | Unjustified deposit of government receipts | 0.723 |
| 62 | 02 | | Loss of government receipts due to Less Collection | 0.275 |
| 63 | 03 | | Un-authorized payment on accounts of NPA | 0.144 |
| 64 | 04 | | Irregular payment of pay and allowances | 0.257 |
| 65 | 05 | | Irregular payment of overtime allowance | 0.268 |
| 66 | 06 | | Irregular payment of dress / uniform allowance | 0.05 |
| 67 | 07 | | Loss due to non deposit of ambulance charges | 0.094 |
| 68 | 01 | THQ Haveli Lakha | Unjustified deposit of government receipts | 0.373 |
| 69 | 02 | | Irregular expenditure of contingent paid staff | 0.448 |
| 70 | 03 | | Non deduction of house rent maintenance charges | 0.299 |
| 71 | 04 | | Irregular expenditure of pay and allowance | 0.219 |

District Health Authority, Rawalpindi

| Sr | PDP# | Name of office | Description of Paras | Amount |
|----|------|-------------------------|--|--------|
| 1 | 13 | CEO(DHA) Rawalpindi | Expected loss due to non registration of vehicles | 3.50 |
| 2 | 14 | | Non-reconciliation of Expenditure of Account-VI | 184.55 |
| 3 | 15 | | Non-reconciliation of Expenditure incurred from SDA CEO (DHA) Rawalpindi | 25.35 |
| 4 | 4 | RHC Qazian | Non verification of GST | 0.06 |
| 5 | 4 | THQ Hospital Gujar Khan | Irregular Payment of Pay & Allowance | 0.16 |
| 6 | 6 | | Non verification of Receipts | 0.11 |
| 7 | 7 | | Irregular payment without receipt of Medicines | 0.08 |
| 8 | 10 | | Non-reconciliation of Expenditure incurred from SDA | 32.61 |
| 9 | 3 | RHC Chauutra | Blockage of govt. resources | 17.50 |
| 10 | 5 | | Non reconciliation of Expenditure | 12.41 |
| 11 | 6 | | Non accountal of store items | 0.26 |
| 12 | 7 | | Un authorized shifting of head quarter | 0.24 |
| 13 | 3 | RHC Doltala | Non maintenance and Non reconciliation of Expenditure | 9.74 |
| 14 | 4 | | Un authorized shifting of head quarter | 0.71 |
| 15 | 5 | | Doubtful consumption of fuel | 0.24 |
| 16 | 6 | | Blockage of govt. resources | 7.00 |
| 17 | 7 | | Irregular payment of leave encashment | 0.48 |

| Sr | PDP# | Name of office | Description of Paras | Amount |
|----|------|---|--|------------------------------------|
| 18 | 8 | | Irregular payment on accounts Adhoc Allowances | 0.05 |
| 19 | 9 | THQ Hospital Kahuta | Un authorized splitting resulting in non transparent expenditure | 0.58 |
| 20 | 10 | | Unauthorized exp due to non availability of classified exp | - |
| 21 | 12 | | Irregular expenditure on repairs | 0.15 |
| 22 | 15 | | Loss due to Non-regularization of Contract Employees | 0.26 |
| 23 | 2 | | RHC Khaybane Sir syed | Irregular payment of bills in cash | 0.38 |
| 24 | 3 | Irregular receipt of Lab Share | | 0.15 |
| 25 | 5 | Non verification of challan from treasury | | 0.20 |
| 26 | | Non deposit of Government fee | | 0.23 |
| 27 | 6 | THQ Hospital Murree | Unjustified expenditure | 0.10 |
| 28 | 10 | | Irregular expenditure amounting | 0.14 |
| 29 | 11 | | Less/Non deduction of discounts | 0.10 |
| 30 | 14 | | Non-Accounted of purchases in asset registers | 0.65 |
| 31 | 15 | | Wasteful expenditure of | 0.45 |
| 32 | 3 | RHC Mandra | Non- Surrendering of Savings | 4.50 |
| 33 | 17 | | Irregular payment on accounts of doctors shares in X-Ray and Lab charges | 0.24 |
| 34 | 6 | DO (Health) Rawalpindi | Payment of Printing w/o NOC from Govt. Printing Press | 0.24 |
| 35 | 7 | | Non-verification of GST | 0.06 |
| 36 | 4 | RHC Mandra | Non reconciliation of Receipts | 0.31 |
| 37 | 5 | | Doubt full expenditure of POL and repair of vehicle | 0.10 |
| 38 | 3 | | Non- Surrendering of Savings | 2.45 |
| 39 | 16 | CEO (DHA) Rawalpindi | Doubtful Sanction of Financial Assistance | 0.80 |

District Health Authority-Sargodha

| Sr. No | PDP# | Formation | Description of Paras | Amount |
|--------|------|----------------|---|--------|
| 1 | 01 | RHC 46/SB | Mismatching of medicines in stock with bill of supplier | 0.034 |
| 2 | 02 | | Irregular /unlawful change of cadre | Nil |
| 3 | 03 | | Irregular expenditure | 0.408 |
| 4 | 04 | | Irregular/Unauthorized expenditure Over budget | 2.357 |
| 5 | 09 | RHC Farooka | Non recording of transaction of pay and allowances in departmental cash book | 11.817 |
| 6 | 10 | | Incurrence of expenditure without expenditure statement | 11.817 |
| 7 | 11 | THQ Bhalwal | Cotton Gauze declared Substandard by the Lab | 0.017 |
| 8 | 12 | | Non provision of Medicines by the suppliers as per term and condition of the supply order | 2.782 |
| 9 | 15 | THQ Sillanwali | Non provision of Medicines by the suppliers as per term and condition of the supply order | 3.067 |
| 10 | 24 | RHC Phullarwan | Acceptance of below shelf life medicine | Nil |
| 11 | 25 | | Loss to the Govt. due to non-deduction of LD charges | Nil |
| 12 | 27 | TB Hospital | Irregular payment to DO Buildings for execution of sub-standard repair work | 0.800 |
| 13 | 34 | THQ Kotmomin | Expenditure incurred over and above the budget allocation | 6.193 |
| 14 | 37 | | Loss to Governments due to shortage of X-Ray Films | 0.012 |

| | | | | |
|----|-----|-----------------|---|--------------------------------|
| 15 | 40 | DO (Health) | Irregular expenditure out of Health Council Funds | 28.343 |
| 16 | 45 | | Non utilization of Health Council Budget | 12.764 |
| 17 | 46 | | Un-authorized purchase of medicine out Health Council Funds | 119 |
| 18 | 47 | | Non-verification of General Sales Tax | 1.57 |
| 19 | 48 | | Unauthorized Repair of Transformers | 0.020 |
| 20 | 49 | RHC Jhawrian | Irregular drawl of HRA and Conveyance Allowance | 0.023 |
| 21 | 50 | | Irregular Purchase of L.P Medicine | 0.206 |
| 22 | 51 | | Acceptance of Medicine without Manufacturing & Expiry Date | 0.206 |
| 23 | 58 | THQ 90/SB | Incurrence of expenditure without expenditure statement | 16.476 |
| 24 | 61 | | Undue retention of Drafts | 0.225 |
| 25 | 62 | | Uneconomical expenditure on purchase of LP Medicine on higher rate instead of purchasing on rate contract | 0.413 |
| 26 | 63 | DHDC | Excess Expenditure over budget | 0.340 |
| 27 | 66 | RHC Lilliani | Expenditure incurred over and above the budget allocation | 0.392 |
| 28 | 68 | | Unauthorized expenditure | 0.113 |
| 29 | 69 | | Non Utilization of the medicine | 0.100 |
| 30 | 70 | | Non-utilization of government Assets | 0.500 |
| 31 | 71 | | Non deposit of government receipts into A/C IV | 0.05 |
| 32 | 73 | RHC Miani | Expenditure incurred over and above the budget allocation | 0.193 |
| 33 | 75 | | Un-authorized expenditure | 0.15 |
| 34 | 76 | | Non Utilization of the medicine | 0.100 |
| 35 | 77 | | Non-utilization of government Assets | 0.500 |
| 36 | 79 | | Non deposit of government receipts into A/C IV | 0.07 |
| 37 | 80 | RHC Bhabra | Expenditure incurred over and above the budget allocation | 0.439 |
| 38 | 81 | | Un-authorized expenditure | 0.60 |
| 39 | 82 | | Non Utilization of the medicine | 0.100 |
| 40 | 83 | | Non-utilization of government Assets | 0.500 |
| 41 | 84 | | Non deposit of government receipts into A/C IV | 0.05 |
| 42 | 88 | THQ Bhagtanwala | Irregular expenditure | 10.00 |
| 43 | 89 | | Unauthorized expenditure | 0.500 |
| 44 | 95 | | Non provision of Medicines by the suppliers as per term and condition of the supply | 1.009 |
| 45 | 97 | | Non deposit of government receipts into A/C IV | 0.100 |
| 46 | 100 | | THQ Sahiwal | Un-authorized expenditure | 1.200 |
| 47 | 101 | THQ Sahiwal | Irregular expenditure | 26.000 |
| 48 | 102 | | Unauthorized expenditure on work charge | 0.700 |
| 49 | 106 | | Non provision of Medicines by the suppliers as per term and condition of the supply | 5.212 |
| 50 | 110 | | Non deposit of government receipts into A/C IV | 0.100 |
| 51 | 111 | | CEO Health | Excess Expenditure over budget | 0.460 |
| 52 | 114 | CEO Health | Non provision of Medicines by the suppliers as per term and condition of the supply | 5.000 |
| 53 | 115 | | Non deposit of government receipts into A/C IV | 5.718 |
| 54 | 116 | | Irregular expenditure | 41.042 |
| 55 | 117 | | Non recovery of pension fund investment | Nil |

District Health Authority, Sheikhpura

| Sr | PDP# | Formation Name | Description of Paras | Amount |
|----|------|----------------|---|--------|
| 1 | 01 | CEOHealth | Irregular payment of incentives to the CMW (Community Midwives) | 1.982 |

| Sr | PDP# | Formation Name | Description of Paras | Amount |
|----|------|-------------------------|--|--------|
| | | | from the budget grant of EDO-H | |
| 2 | 05 | | Non supply of medicine | 3.714 |
| 3 | 02 | | Unauthorized Purchase of Medicine | 49.125 |
| 4 | 07 | | Transfer of development schemes from Defunct District Government to C&W Department without having adjustment account | 14.385 |
| 5 | 12 | | Non transfer of government property on transition | |
| 6 | 13 | | Non-Verification of Payment of General Sale Tax Invoices | 0.242 |
| 7 | 06 | | Purchase of medicines w/o execution of rate contracts with the suppliers | 49.125 |
| 8 | 04 | | Less deduction of Income Tax | 0.982 |
| 9 | 08 | | Release of funds on rep of buildings w/o post audit and non-obtaining of vouched account | 2.00 |
| 10 | 10 | | Irregular payment to sanitary patrols / contingent paid staff | 54.122 |
| 11 | 11 | | Irregular payment | 8.677 |
| 12 | 01 | | Residing at Government Residence over and above entitlement | 0.031 |
| 13 | 04 | | Non deduction of income tax | 1.174 |
| 14 | 05 | | Loss to Government due to Purchase of LP Medicine without Discount | 0.012 |
| 15 | 06 | RHC Jandiala Sher Khan | Non preparation of equipment and fixed assets register | |
| 16 | 04 | | Non deposit of Income Tax and GST | 0.143 |
| 17 | 02 | | Irregular Payment without Pre Audit | 0.206 |
| 18 | 03 | RHC Farooqabad | Irregular Drawn of Pay without Verification of Academic Record | 1.032 |
| 19 | 04 | | Unauthorized usage of medicines without DTL Reports | 0.721 |
| 20 | 01 | | Irregular Drawn Of Pay without Verification of Academic Record | 7.480 |
| 21 | 04 | RHC Kharianwala | Unauthentic consumption of diesel on generator | 0.313 |
| 22 | 05 | | Payment out of health council funds without post-audit | 0.693 |
| 23 | 06 | | Irregular Purchase of LP & Natural calamities Medicine | 0.125 |
| 24 | 05 | | Unauthorized usage of medicines without DTL Reports | 0.638 |
| 25 | 01 | | Expenditure over and above budget allocation | 2.408 |
| 26 | 02 | Nursing School SKP | Difference between cash book and bank statement balance | 1.546 |
| 27 | 03 | | Non Reconciliation of Expenditure | |
| 28 | 07 | | Irregular Payment of Stipend without approved duty roster | 3.934 |
| 29 | 05 | | Irregular payment of uniform and Mess allowance to Nursing students | 1.333 |
| 30 | 05 | | Payment of POL charges without having consumption record | 5.00 |
| 31 | 09 | DO Health | Non-maintenance of Accounting Record of Assets and Liabilities | |
| 32 | 03 | | Loss to government due to non maintenance of vehicles | 1.363 |
| 33 | 01 | | Wastage of government resources | 32.00 |
| 34 | 02 | THQ Hospital Safdarabad | Payment without having 5% security | 0.399 |
| 35 | 09 | | Irregular Purchase of Medicines | 4.074 |
| 36 | 07 | | Irregular/Doubtful appointment of daily wages staff | 1.927 |
| 37 | 06 | | Irregular creating pending Liability | 14.555 |
| 38 | 02 | | Irregular Expenditure on accounts of R&M | 2.375 |
| 39 | 09 | | Unjustified payment | 0.050 |
| 40 | 07 | | Irregular pay & allowances | 0.347 |
| 41 | 08 | | Non-production of Service Books & PC-I regarding up gradation of THQ Hospital Sharaqpur Sharif into THQ Level Hospital | |
| 42 | 11 | THQ Sharaqpur sharif | Doubtful Expenditure on accounts of POL used in Generator | 0.516 |
| 43 | 13 | | Irregular Purchase of Medicines | 23.085 |
| 44 | 15 | | Unjustified hiring of Generator on rental basis | 0.540 |
| 45 | 16 | | un-justified expenditure on pay & allowances | 5.131 |
| 46 | 17 | | Defective/ less work Done | 5.072 |
| 47 | 18 | | non-deposit of sale proceed of waste water of x-rays | 0.300 |
| 48 | 19 | | Creation of liability due to mismanagement | 18.801 |
| 49 | 20 | | Irregular drawl of advance | 0.330 |
| 50 | 07 | | Doubtful Expenditure on accounts of POL used in Generator | 0.006 |
| 51 | 10 | RHC Manawala | non verification of receipt | 0.260 |
| 52 | 03 | | un justified expenditure on pay & allowances | 0.953 |
| 53 | 05 | | Excess payment of HSRA | 0.006 |
| 54 | 08 | | misappropriation of matrial | 0.075 |

| Sr | PDP# | Formation Name | Description of Paras | Amount | |
|----|------|----------------------|---|--|-------|
| 55 | 09 | THQ Hospital Muridke | Non recovery of ambulance charges | 0.030 | |
| 56 | 03 | | Over payment of HSRA | 0.027 | |
| 57 | 02 | | Irregular Expenditure | 46.531 | |
| 58 | 06 | | Non Disbursement of Cheque | 3.249 | |
| 59 | 08 | | Irregular transfer of fund to building department | 2.484 | |
| 60 | 09 | | Irregular auction of Canteen and Cycle Stand | 1.321 | |
| 61 | 11 | | Less Deduction of Income Tax | 0.879 | |
| 62 | 13 | | Non- forfeited of Performance Security | 0.121 | |
| 63 | 03 | | Irregular Payment | 5.529 | |
| 64 | 07 | | Non-recovery of Performance Guarantee @5% | 2.340 | |
| 65 | 07 | | DHQ Hospital | Non deduction of 5% of Basic pay for maintenance charges | 0.029 |
| 66 | 08 | | | Purchase of air conditioner at higher rates | 0.316 |

District Health Authority, Sialkot:

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|---|---|--------|
| 1 | 03 | CEO Health | Unjustified hiring of contingent staff | 0.078 |
| 2 | 04 | | Irregular purchase of stationery | 0.778 |
| 3 | 05 | | Doubtful payment of salary | 0.728 |
| 4 | 06 | | Non-deduction of Income Tax | 0.641 |
| 5 | 02 | | Non deduction of income tax on accounts of Health Council | 0.968 |
| 6 | 03 | DO Health | Non deduction of CA and HSRA | 0.820 |
| 7 | 04 | | Unauthorized expenditure on accounts of POL | 0.032 |
| 8 | 01 | | Non Realization of Operation Charges | 0.393 |
| 9 | 02 | THQ Sambrial | Recovery of pay & allowances | 0.163 |
| 10 | 03 | | Recovery of HSRA and CA | 0.544 |
| 11 | 04 | | Non deduction of HSRA and SSB 30% | 0.102 |
| 12 | 05 | | Recovery of pay & allowances | 0.088 |
| 13 | 06 | | Unjustified Rate charged for lab. tests to earn the share | 0.671 |
| 14 | 07 | | Non Realization of Admission and Ward Charges | 0.284 |
| 15 | 08 | | Unauthorized drawl of NPA/PCA | 0.55 |
| 16 | 09 | | Non deduction of conveyance allowance | 0.039 |
| 17 | 10 | | Recovery of house rent and conveyance allowance | 0.081 |
| 18 | 11 | | Non deduction of income tax | 0.192 |
| 19 | 12 | | Non Realization of Penalty and income tax | 0.050 |
| 20 | 1 | THQ Daska | Recovery due to absent period | 0.034 |
| 21 | 06 | | Unauthorized collection of Test charges | 0.629 |
| 22 | 08 | | Less deposit of Government dues | 0.128 |
| 23 | 09 | | Non Verification of Treasury Deposits | 0.917 |
| 24 | 01 | THQ Pasrur | Irregular payment of allowances during leave period recovery | 0.365 |
| 25 | 02 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.097 |
| 26 | 03 | | Recovery Due to Absent Period | 0.144 |
| 27 | 05 | | Over Payment of HSRA to Specialists | 0.467 |
| 28 | 06 | | Less deduction of Income Tax and Violation of PPRA | 0.069 |
| 29 | 07 | | Irregular Payment of NPA recovery | 0.048 |
| 30 | 08 | | Govt. receipts deposited not verified | 0.877 |
| 31 | 01 | | Non/less deduction of income tax | 0.205 |
| 32 | 02 | THQ Kotli Loharan | Non deduction of PST | 0.017 |
| 33 | 03 | | Non maintenance of log book | 0.334 |
| 34 | 05 | | Irregular expenditure on lab chemical | 0.229 |
| 35 | 07 | | Irregular expenditure on Electric work | 0.105 |
| 36 | 01 | RHC Chowinda | Non accountal/ Non Auction of cutted trees of Government assets | 0.450 |
| 37 | 02 | | Irregular payment of HSR to General Duty Staff recovery | 0.281 |
| 38 | 03 | | Govt. receipts deposited not verified | 0.108 |
| 39 | 04 | | Non deduction of conveyance and HSRA during leave period | 0.067 |
| 40 | 05 | | Unauthorized drawl of House rent and Conveyance allowance | 0.267 |
| 41 | 06 | | Fraudulent drawl of pay and allowances | 0.612 |
| 42 | 07 | Unauthorized drawl of pay and allowances during absent period | 0.099 | |

| Sr | PDP# | Formation | Description of Paras | Amount |
|----|------|--|---|---|
| 43 | 08 | | Irregular drawl of pay and allowances | 0.298 |
| 44 | 09 | | Unauthorized consumption of medicines in Emergency | - |
| 45 | 10 | | Unauthorized consumption of medicines in Laboratory | - |
| 46 | 11 | | Unauthorized Drawl of Adhoc Allowance-2010 (50%) | 0.158 |
| 47 | 01 | RHC Kahlian | Irregular expenditure by splitting Indents of purchase of chairs | 0.524 |
| 48 | 02 | | Non Deduction of General Sales Tax | 0.089 |
| 49 | 03 | | Non deduction of Income Tax | 0.034 |
| 50 | 04 | | Govt. receipts deposited not verified | - |
| 51 | 01 | RHC Jamke Cheema | Govt. receipts deposited not verified | 0.186 |
| 52 | 02 | | Illegal Occupation of Residence of Medical Officer Rs 614,784 and recovery of electricity charges | 0.040 |
| 53 | 03 | | Wasteful payment against redundant post w/o performing duties | 0.843 |
| 54 | 04 | | Irregular payment of allowances during leave period recovery | 0.039 |
| 55 | 05 | | Irregular drawl of Conveyance and House Rent Allowance recovery | 0.919 |
| 56 | 06 | | Illegal payment of pay and allowances | 0.373 |
| 57 | 07 | | Unjustified payment of Adjustments of pay & allowances | 0.818 |
| 58 | 08 | | Irregular payment of Pathlogist share to the SMO | 0.305 |
| 59 | 09 | | Non deduction of income tax from the payment of health council | 0.045 |
| 60 | 01 | | RHC Kalasswala | Unauthorized collection of Test charges | 0.048 |
| 61 | 02 | Non accountal/ Non Auction of cutted trees of Government assets | | 0.447 |
| 62 | 03 | Irregular payment of HSR to General Duty Staff recovery | | 0.072 |
| 63 | 04 | Govt. receipts deposited not verified | | 0.108 |
| 64 | 05 | Non deduction of income tax from the payment of health council | | 0.045 |
| 65 | 06 | Non deduction of Sales Tax @ 17% from the payment of supplier due to unregistered person | | 0.119 |
| 66 | 01 | RHC | Recovery of house rent and conveyance allowance | 0.398 |
| 67 | 02 | Begowala | Non deduction of income tax on accounts of Health Council | 0.030 |
| 68 | 01 | RHC Satrah | Unauthorized collection of Test charges | 0.067 |
| 69 | 02 | | Non accountal/ Non Auction of cutted trees of Government assets | 0.447 |
| 70 | 03 | | Irregular payment of HSR to General Duty Staff recovery | 0.074 |
| 71 | 04 | | Govt. receipts deposited not verified | 0.170 |
| 72 | 05 | | Non deduction of conveyance and HSRA during leave period | 0.084 |

Annexure-B

Detail of Budget and Expenditure

(Rs in million)

| Sr. No. | District of DHA | Budget | Expenditure | Excess / (saving) |
|--------------|--------------------|-------------------|-------------------|--------------------|
| 1 | ATTOCK | 1,373.455 | 1,362.177 | (11.278) |
| 2 | BHAKKAR | 1,468.857 | 1,297.101 | (171.757) |
| 3 | CHAKWAL | 1,461.415 | 1,123.065 | (338.350) |
| 4 | GUJRANWALA | 2,353.667 | 1,791.244 | (562.423) |
| 5 | GUJRAT | 1,858.303 | 1,663.676 | (194.627) |
| 6 | HAFIZABAD | 924.073 | 796.984 | (127.090) |
| 7 | JHEHLUM | 1,153.275 | 1,120.105 | (33.170) |
| 8 | KASUR | 2,323.626 | 1,651.310 | (672.316) |
| 9 | KHUSHAB | 1,356.956 | 1,031.625 | (325.330) |
| 10 | LAHORE | 3,464.031 | 3,200.245 | (263.786) |
| 11 | MANDI BAHAUDDIN | 1,141.918 | 1,085.612 | (56.305) |
| 12 | MIANWALI | 1,341.777 | 1,099.495 | (242.282) |
| 13 | NANKANA SAHIB | 1,078.257 | 1,008.757 | (69.499) |
| 14 | NAROWAL | 1,382.749 | 1,242.035 | (140.714) |
| 15 | OKARA | 2,334.015 | 1,893.669 | (440.346) |
| 16 | RAWAPINDI | 2,593.975 | 2,383.038 | (210.937) |
| 17 | SARGODHA | 2,615.542 | 2,109.815 | (505.727) |
| 18 | SHEKHUPURA | 2,265.250 | 2,119.344 | (145.906) |
| 19 | SIALKOT | 1,736.116 | 1,799.316 | 63.200 |
| Total | | 34,227.256 | 29,778.613 | (4,448.643) |

Details of Violation of PPRA

| Period | Name of Formation | Item | Amount in Rs |
|---------|--------------------------|-------------------|-------------------|
| 2016-17 | DO (Health) BHU Jaba | Furniture | 146,993 |
| 2016-17 | DO (Health)BHU Akhori | Equipment | 137,822 |
| 2016-17 | DO (Health)BHU Khudda | Equipment | 137,163 |
| 2016-17 | DO (Health)BHU Malikmala | Equipment | 132,674 |
| 2017-18 | DO (Health)BHU Jabi | Equipment | 137,592 |
| 2016-17 | DO (Health)BHU Hattar | Equipment | 137,386 |
| 2017-18 | DO (Health)BHU Nalhud | Equipment | 118,300 |
| 2017-18 | DHQ Hospital | Services/Tentage | 1,153,350 |
| 2017-18 | DHQ Hospital | Diagnostic Kitts | 666,848 |
| 2017-18 | DHQ Hospital | LP Medicine | 20,119,000 |
| 2017-18 | DHQ Hospital | SDA Account | 1,766,300 |
| 2017-18 | THQ Hospital Hassanabdal | Medical Equipment | 626,376 |
| 2017-18 | THQ hospital Hassanabdal | Lab Items | 1,109,541 |
| 2017-18 | THQ hospital Hassanabdal | LP Medicine | 1,946,000 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 542,990 |
| 2017-18 | THQ Hospital Pindigheb | Surgical items | 195,000 |
| 2017-18 | THQ Hospital Pindigheb | Surgical items | 250,970 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 472,242 |
| 2017-18 | THQ Hospital Pindigheb | Surgical items | 152,000 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 144,400 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 427,680 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 266,030 |
| 2017-18 | THQ Hospital Pindigheb | Printing | 354,750 |
| 2017-18 | THQ Hospital Pindigheb | Printing | 322,810 |
| 2017-18 | THQ Hospital Pindigheb | X-Ray Film | 209,435 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 337,870 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 772,295 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 272,290 |
| 2017-18 | THQ Hospital Pindigheb | Lab items | 622,910 |
| 2017-18 | THQ Hospital Pindigheb | Medicine | 431,972 |
| 2017-18 | THQ Hospital Hazro | MSDS Indicators | 3,179,529 |
| 2017-18 | THQ Hospital Fateh Jang | Health Affairs | 20,475 |
| 2017-18 | THQ Hospital Fateh Jang | -do- | 93,776 |
| 2017-18 | THQ Hospital Fateh Jang | -do- | 85,176 |
| 2017-18 | THQ Hospital Fateh Jang | Medifast Pharama | 99,860 |
| 2017-18 | THQ Hospital Fateh Jang | Three 13 pharma | 99,567 |
| 2017-18 | THQ Hospital Fateh Jang | LP Medicine | 614,831 |
| 2017-18 | THQ Hospital Fateh Jang | Store items | 520,005 |
| | | Total | 38,824,208 |

Detail of Contingent Paid Staff

| Formation | Period | Amount in Rs | Description |
|--------------------------|---------------|-------------------------|---|
| DHQ Hospital | 2016-17 | 528,266 | Sanitary Workers |
| -do- | 2016-17 | 275,030 | Payment of daily wages sanitray worker |
| -do- | 2016-17 | 329,104 | Daily wages salary helpers and deo |
| -do- | 2016-17 | 323,160 | Daily wages salary |
| -do- | 2016-17 | 430,000 | DAILY WAGES SALARY DEO |
| -do- | 2016-17 | 130,516 | Daily wages salary HELPERS |
| -do- | 2016-17 | 613,150 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 337,776 | Daily wages salary helpers ,deo and HRS |
| -do- | 2017-18 | 316,000 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 245,656 | Daily wages salary ,deo and HRS |
| -do- | 2017-18 | 155,520 | Daily wages helpers |
| -do- | 2017-18 | 166,464 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 360,764 | Advance daly wages salary deo &helpers |
| -do- | 2017-18 | 187,080 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 138,240 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 428,850 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 427,962 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 430,323 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 371,234 | Daily wages salary helpers and deo |
| -do- | 2017-18 | 370,080 | Daily wages salary helpers and deo |
| THQ Hospital Hassanabdal | 2017-18 | 1,289,051 | DEOs salaries |
| -do- | 2017-18 | 945,614 | Helpers salaries |
| -do- | 2017-18 | 545,873 | Sanitary worker salaries |
| -do- | 2017-18 | 456,428 | Security Guard salaries |
| THQ Hospital Pindigheb | Dec-16 | 168,000 | Daily Wages salaries |
| -do- | Jan-17 | 203,000 | Daily Wages salaries |
| -do- | Mar-17 | 146,000 | Daily Wages salaries |
| -do- | Mar-17 | 130,500 | Daily Wages salaries |
| -do- | Apr-17 | 260,000 | Daily Wages salaries |
| -do- | May-17 | 432,000 | Daily Wages salaries |
| -do- | Jun-17 | 423,000 | Daily Wages salaries |
| -do- | Jul-17 | 570,500 | Daily Wages salaries |
| -do- | Aug-17 | 286,500 | Daily Wages salaries |
| -do- | Nov-17 | 448,500 | Daily Wages salaries |
| -do- | Dec-17 | 116,500 | Daily Wages salaries |
| -do- | Jan-18 | 439,566 | Daily Wages salaries |
| -do- | Feb-18 | 329,500 | Daily Wages salaries |
| -do- | Apr-18 | 29,500 | Daily Wages salaries |
| -do- | May-18 | 632,500 | Daily Wages salaries |

| Formation | Period | Amount in Rs | Description |
|---------------------------|---------------|-------------------------|----------------------|
| -do- | Jun-18 | 71,000 | Daily Wages salaries |
| THQ Hospital Fatehjang | 2017-18 | 2,610,000 | |
| | Total | 17,098,707 | |

Annexure-E
1.4.2.6

| Payment of GST against exemption | | | |
|---|-------------------------|-------------------|------------------|
| Sr. No | Bill Paid Amount | GST Amount | Meter No. |
| 1 | 83,358 | 29,935 | 203,528 |
| 2 | 550,048 | 81,237 | 201,748 |
| 3 | 110,069 | 16,039 | 74,193 |
| 4 | 120,593 | 17,018 | 074,193 |
| 5 | 138,598 | 20,025 | 203,528 |
| 6 | 83,542 | 12,593 | 074,193 |
| 7 | 392,137 | 57,805 | 201,748 |
| 8 | 251,218 | 39,019 | 201,748 |
| 9 | 82,169 | 12,903 | 38,195 |
| 10 | 59,586 | 8,980 | 074,193 |
| 11 | 13,618 | 8,474 | 201,748 |
| 12 | 17,355 | 11,475 | 38,195 |
| 13 | 2,332 | 3,829 | 074,193 |
| 14 | 63,808 | 10,880 | 38,195 |
| 15 | 73,790 | 16,484 | 201,748 |
| 16 | 99,007 | 28,021 | 201,748 |
| 18 | 98,646 | 15,677 | 308,024 |
| 19 | 2,877 | 1,871 | 074,193 |
| 20 | 79,271 | 27,317 | 201,748 |
| 21 | 66,921 | 11,775 | 308,024 |
| 22 | 66,675 | 11,688 | 308,024 |
| 23 | 281,014 | 61,029 | 201,748 |
| 24 | 17,511 | 4,922 | 047,193 |
| 25 | 53,311 | 11,560 | 308,024 |
| 26 | 434,093 | 82,939 | 201,748 |
| 27 | 40,440 | 7,960 | 074,193 |
| 28 | 413,947 | 105,517 | 201,748 |
| 29 | 23,036 | 4,583 | 074,193 |
| 30 | 20,732 | 16,236 | 308,024 |
| 31 | 67,933 | 10,624 | 074,193 |
| 32 | 580,736 | 100,848 | 201,748 |
| 33 | 80,996 | 13,453 | 308,024 |
| 34 | 90,235 | 13,884 | 308,024 |
| 35 | 80,102 | 12,143 | 074,193 |
| 36 | 578,087 | 96,394 | 201,748 |
| Total | | 985,137 | |

Annexure-F
1.4.3.3

Provision of Excess Medicine

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|--------------------|--------------------------------------|--------------------------|------------------|--------------------------|-------------------------------|------------------------------|
| DHQ HospitalAttock | 25% Dextrose 20ml Amp. | 7,800 | 14.87 | 5,000 | 2,800 | 41,636 |
| DHQ HospitalAttock | Aspirin 300mg Total | 32,000 | 1.04 | 30,000 | 2,000 | 2,080 |
| DHQ HospitalAttock | ASV Total | 800 | 1150 | 150 | 650 | 747,500 |
| DHQ HospitalAttock | Atracurium Inj Total | 2,490 | 80 | 1,000 | 1,490 | 119,200 |
| DHQ HospitalAttock | Azithromycin cap Total | 36,000 | 17.4 | 20,000 | 16,000 | 278,400 |
| DHQ HospitalAttock | Cefixime caps Total | 108,000 | 17 | 50,000 | 58,000 | 986,000 |
| DHQ HospitalAttock | Cetirizine oral solution Total | 16,940 | 28.5 | 10,000 | 6,940 | 197,790 |
| DHQ HospitalAttock | Cetirizine Tablets Total | 359,280 | 2.73 | 100,000 | 259,280 | 707,834 |
| DHQ HospitalAttock | Chloramphenicol Eye Drops Total | 10,000 | 23.3 | 2,000 | 8,000 | 186,400 |
| DHQ HospitalAttock | Chlorpheniramine maleate Total | 225,000 | 0.21 | 200,000 | 25,000 | 5,250 |
| DHQ HospitalAttock | Clobetasole Cream 0.05% W/W Total | 6,000 | 27 | 5,000 | 1,000 | 27,000 |
| DHQ HospitalAttock | Clotrimazole Cream Total | 7,680 | 37.5 | 5,000 | 2,680 | 100,500 |
| DHQ HospitalAttock | Clotrimazole Skin cream 1% W/V Total | 7,000 | 52.49 | 2,000 | 5,000 | 262,450 |
| DHQ HospitalAttock | Cotton Crape Bandage Total | 8,000 | 42.5 | 400 | 7,600 | 323,000 |
| DHQ HospitalAttock | CVP Line Double Lumen Total | 200 | 3000 | 100 | 100 | 300,000 |
| DHQ HospitalAttock | Diclofenac Inj Total | 126,000 | 4.6 | 100,000 | 26,000 | 119,600 |
| DHQ HospitalAttock | Dijex MP Total | 40,000 | 29.7 | 30,000 | 10,000 | 297,000 |
| DHQ HospitalAttock | Doxycycline 100 mg cap Total | 168,000 | 3.54 | 100,000 | 68,000 | 240,720 |
| DHQ HospitalAttock | Erythropoietin 2000Iu Total | 7,572 | 649 | 4,000 | 3,572 | 2,318,228 |
| DHQ HospitalAttock | ET tube Total | 1,600 | 61.09 | 200 | 1,400 | 85,526 |
| DHQ HospitalAttock | Folley catheter Total | 11,000 | 63 | 8,000 | 3,000 | 189,000 |
| DHQ | Glibenclamide Total | 171,600 | 1.1 | 100,000 | 71,600 | 78,760 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|--------------------|------------------------------|-------------------|-----------|-------------------|------------------------|-----------------------|
| HospitalAttock | | | | | | |
| DHQ HospitalAttock | Ibuprofen Susp Total | 40,000 | 40.85 | 30,000 | 10,000 | 408,500 |
| DHQ HospitalAttock | Infusion set 100ml Total | 3,400 | 25.75 | 2,000 | 1,400 | 36,050 |
| DHQ HospitalAttock | Insulin 70/30 Total | 15,000 | 182.85 | 5,000 | 10,000 | 1,828,500 |
| DHQ HospitalAttock | Insulin NPH Total | 500 | 185 | 100 | 400 | 74,000 |
| DHQ HospitalAttock | Insulin Regular Total | 600 | 185 | 500 | 100 | 18,500 |
| DHQ HospitalAttock | Isoflorane inhalation Total | 360 | 1315 | 250 | 110 | 144,650 |
| DHQ HospitalAttock | Isosorbide Inj Total | 2,560 | 119 | 1,000 | 1,560 | 185,640 |
| DHQ HospitalAttock | Kleen Enema Total | 2,400 | 41 | 2,000 | 400 | 16,400 |
| DHQ HospitalAttock | Lignocaine Gel Total | 10,080 | 10.18 | 5,000 | 5,080 | 51,714 |
| DHQ HospitalAttock | Methyl dopa 250 mg tab Total | 45,000 | 5.42 | 30,000 | 15,000 | 81,300 |
| DHQ HospitalAttock | Misoprostl Tab 200 mcg Total | 22,400 | 4.85 | 10,000 | 12,400 | 60,140 |
| DHQ HospitalAttock | Modified Fluid Gelatin Total | 7,005 | 325 | 2,000 | 5,005 | 1,626,625 |
| DHQ HospitalAttock | Zinc Sulphate Syrup Total | 11,640 | 19.76 | 10,000 | 1,640 | 32,406 |
| THQ Hospital Hazro | Metronidazole syrup | 3,4500 | 29 | - | 34,500 | 1,000,500 |
| THQ Hospital Hazro | Syringe 5ml | 24,000 | 3 | - | 24,000 | 72,000 |
| THQ Hospital Hazro | Zinc once tab | 5,000 | 2 | - | 5,000 | 10,000 |
| THQ Hospital Hazro | Albendazole 200mg tab | 1,840 | 2 | - | 1,840 | 3,680 |
| THQ Hospital Hazro | water for injection 10cc | 1,200 | 6 | - | 1,200 | 7,200 |
| THQ Hospital Hazro | disinfectant solution | 42 | 1,900 | - | 42 | 79,800 |
| THQ Hospital Hazro | Ringer solution | 6,000 | 32 | - | 6,000 | 192,000 |
| THQ Hospital Hazro | iv set | 15,000 | 9 | - | 15,000 | 135,000 |
| THQ Hospital Hazro | erythropoietin 2000IU | 1,944 | 469 | - | 1,944 | 911,736 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|--------------------------|---|-------------------|-----------|-------------------|------------------------|-----------------------|
| THQ Hospital Hazro | Anti D | 200 | 4,487 | - | 200 | 897,400 |
| THQ Hospital Hazro | Propofol | 150 | 193 | - | 150 | 28,950 |
| THQ Hospital Hazro | Captopril | 8,900 | 4.75 | - | 8,900 | 42,275 |
| THQ Hospital Hazro | Kcl | 1,200 | 19.20 | - | 1,200 | 23,040 |
| THQ Hospital Hazro | Nystatin | 5,000 | 42 | - | 5,000 | 210,000 |
| THQ Hospital Hazro | omeprazole injection | 5,040 | 29 | - | 5,040 | 146,160 |
| THQ Hospital Hazro | iv cannula 24G | 11,800 | 27 | - | 11,800 | 318,600 |
| THQ Hospital Hazro | amlodipine 5mg | 81,320 | 5.65 | - | 81,320 | 459,458 |
| THQ Hospital Hazro | urinary bag | 1,000 | 40 | - | 1,000 | 40,000 |
| THQ Hospital Hazro | 1ml syringe | 12,800 | 4 | - | 12,800 | 51,200 |
| THQ Hospital Hazro | iv cannula 22G | 11,800 | 26.37 | - | 11,800 | 311,195.50 |
| THQ Hospital Hazro | metronidazole 400mg tab | 194,100 | 1.32 | - | 194,100 | 256,212 |
| THQ Hospital Hazro | meteclopropamide syp | 200 | 109 | - | 200 | 21,800 |
| THQ Hospital Hazro | amoxicillin+clavolanic acid 375mg | 50,600 | 20 | - | 50,600 | 1,012,000 |
| THQ Hospital Hazro | Phloroglucinol | 4,800 | 4.75 | - | 4,800 | 22,800 |
| THQ Hospital Hazro | mefenamic acid | 86,400 | 1.49 | - | 86,400 | 128,736 |
| THQ Hospital Hassanabdal | (sulfamethoxazole + trimethoprim) Syrup | 16,549 | 22 | 3,600 | 12,949 | 284,878 |
| THQ Hospital Hassanabdal | Allopurinol Tablet 300 mg | 6,180 | 3.63 | 2,400 | 3,780 | 13,721 |
| THQ Hospital Hassanabdal | Amikacin (Sulfate)100mg inj. | 4,525 | 28.04 | 500 | 4,025 | 112,861 |
| THQ Hospital Hassanabdal | Dextrose 25% Ampoule | 1,765 | 19.44 | 400 | 1,365 | 26,536 |
| THQ Hospital Hassanabdal | Tablet Misoprostol | 5,920 | 4.85 | 3,000 | 2,920 | 14,162 |
| THQ Hospital Hassanabdal | Modified Fluid Gelatin 4% | 2,519 | 262 | 400 | 2,119 | 555,178 |
| THQ Hospital | Paracetamol Syrup | 45,272 | 34.60 | 24,000 | 21,272 | 736,011 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|--------------------------|--|-------------------|-----------|-------------------|------------------------|-----------------------|
| Hassanabdal | 120mg / 5ml | | | | | |
| THQ Hospital Hassanabdal | Povidone – iodine | 1,571 | 286 | 300 | 1,271 | 363,506 |
| THQ Hospital Hassanabdal | Povidone – iodine Scrub | 472 | 296 | 100 | 372 | 110,112 |
| THQ Hospital Hassanabdal | Salbutamol (Sulfate) Solution for nebulizer 5 mg/ml-5mg / ml- Solution for nebulizer | 865 | 27.83 | 600 | 265 | 7,375 |
| THQ Hospital Hassanabdal | Salbutamol (Sulfate) Tablets 4mg-4mg- Tablet | 11,000 | .91 | 7,000 | 4,000 | 3,640 |
| THQ Hospital Hassanabdal | Sodium Phosphate Enema | 2,254 | 49.76 | 250 | 2,004 | 99,720 |
| THQ Hospital Hassanabdal | Tranexamic Acid Inj | 3,775 | 29.25 | 600 | 3,175 | 92,869 |
| THQ Hospital Hassanabdal | Injection Bupivacaine | 950 | 27 | 150 | 800 | 21,600 |
| THQ Hospital Hassanabdal | Injection Hydrocortisone 250 mg | 9,965 | 62 | 2,400 | 7,565 | 469,030 |
| THQ Hospital Hassanabdal | Inj Isoflorane | 11 | 1315 | Nil | 11 | 14,465 |
| THQ Hospital Fateh Jang | Inj.Hydrocortisone (250gm) | 320 | 62 | 0 | 320 | 19,840 |
| THQ Hospital Fateh Jang | Inj. Cefotaxime 500mg | 3300 | 80.00 | 0 | 3300 | 264,000 |
| THQ Hospital Fateh Jang | Tab. Calamox 375mg | 40500 | 12.00 | 0 | 40500 | 486,000 |
| THQ Hospital Fateh Jang | Tab. Allopurinol 300mg | 6480 | 3.63 | 0 | 6480 | 23,522 |
| THQ Hospital Fateh Jang | Sus. Amoxilliline + Clavulanic Acid (156mg) | 2450 | 62.48 | 0 | 2450 | 153,076 |
| THQ Hospital Fateh Jang | Sus. Amoxilliline + Clavulanic Acid (312mg) | 7000 | 91.00 | 0 | 7000 | 637,000 |
| THQ Hospital Fateh Jang | Tab. Amoxililline + Clavulanic Acid 1gm | 14400 | 11.33 | 0 | 14400 | 163,152 |
| THQ Hospital Fateh Jang | Tab. Amoxililline + Clavulanic Acid 625 | 21600 | 9.46 | 0 | 21600 | 204,336 |
| THQ Hospital Fateh Jang | Beclomethasone aerosol | 480 | 56.46 | 0 | 480 | 27,101 |
| THQ Hospital Fateh Jang | Inj. Ceftriaxone (Sodium)250 mg | 1134 | 38.00 | 0 | 1134 | 43,092 |
| THQ Hospital | Syp. Cetrizine | 2800 | 28.50 | 0 | 2800 | 79,800 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|-------------------------|---------------------------------------|-------------------|-----------|-------------------|------------------------|-----------------------|
| Fateh Jang | 5mg/5ml | | | | | |
| THQ Hospital Fateh Jang | Tab. Cetrizine 10mg | 24000 | 2.73 | 0 | 24000 | 65,520 |
| THQ Hospital Fateh Jang | Inf. Ciprofloxacin | 3000 | 67.00 | 0 | 3000 | 201,000 |
| THQ Hospital Fateh Jang | Tab. Ciprofloxacin () | 40000 | 3.78 | 0 | 40000 | 151,200 |
| THQ Hospital Fateh Jang | Syp. Latulose 3.35gm/5ml | 1824 | 89.00 | 0 | 1824 | 162,336 |
| THQ Hospital Fateh Jang | Inj. Paracetamol | 1000 | 51.88 | 0 | 1000 | 51,880 |
| THQ Hospital Fateh Jang | Tab.Paracetamol | 88000 | 0.71 | 0 | 88000 | 62,480 |
| THQ Hospital Fateh Jang | Povidone - iodine | 700 | 286 | 0 | 700 | 200,200 |
| THQ Hospital Fateh Jang | Povidone Scrub | 400 | 296 | 0 | 400 | 118,400 |
| THQ Hospital Fateh Jang | Inh. Salbutamol | 600 | 120 | 0 | 600 | 72,000 |
| THQ Hospital Fateh Jang | Surgical Hypoallergenic Paper tape 2" | 480 | 65 | 0 | 480 | 31,200 |
| THQ Hospital Fateh Jang | Surgical Hypoallergenic Paper tape 1" | 480 | 34 | 0 | 480 | 16,320 |
| THQ Hospital Fateh Jang | Inj. Tramadol | 2500 | 12.00 | 0 | 2500 | 30,000 |
| THQ Hospital Fateh Jang | Cap. Tranexamic Acid | 4480 | 6.50 | 0 | 4480 | 29,120 |
| THQ Hospital Fateh Jang | Amoxil Capsule 500mg | 48000 | 3.71 | 0 | 48000 | 178,080 |
| THQ Hospital Fateh Jang | Amoxil Syrup 250 mg (90ml) | 4200 | 55.00 | 0 | 4200 | 231,000 |
| THQ Hospital Fateh Jang | Augmentin Suspension 156-25mg (90ml) | 2450 | 62.48 | 0 | 2450 | 153,076 |
| THQ Hospital Fateh Jang | Augmentin Suspension 312-5mg (90ml) | 4900 | 91.00 | 0 | 4900 | 445,900 |
| THQ Hospital Fateh Jang | Augmentin Tablets 1gm (Pack of 6 Tab) | 14400 | 11.33 | 0 | 14400 | 163,152 |
| THQ Hospital Fateh Jang | Bofalgan Inflation 1000mg/ 100ml | 1000 | 51.88 | 0 | 1000 | 51,880 |
| THQ Hospital Fateh Jang | Calpol Pead Susp 120 mg 100 ml | 3500 | 34.60 | 0 | 3500 | 121,100 |
| THQ Hospital | Cotton Crepe Bandage | 2000 | 34.50 | 0 | 2000 | 69,000 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|-------------------------|---|-------------------|-----------|-------------------|------------------------|-----------------------|
| Fateh Jang | (7.5 cmx 4.5m) | | | | | |
| THQ Hospital Fateh Jang | Epival 250 mg/ 5ml (1x120) ml | 480 | 104 | 0 | 480 | 49,920 |
| THQ Hospital Fateh Jang | Fixval Suspension 100 mg/ 5ml (30 ml) | 2352 | 62.50 | 0 | 2352 | 147,000 |
| THQ Hospital Fateh Jang | Inf. Modified Fluid Gelatin 4g/ 100ml | 1500 | 262.00 | 0 | 1500 | 393,000 |
| THQ Hospital Fateh Jang | Ispiral HFA Inhaler 100mg | 600 | 120 | 0 | 600 | 72,000 |
| THQ Hospital Fateh Jang | Neophage Tablets 500 mg | 18000 | 1.42 | 0 | 18000 | 25,560 |
| THQ Hospital Fateh Jang | nito Surgical Tape 1" | 480 | 34 | 0 | 480 | 16,320 |
| THQ Hospital Fateh Jang | Pyodine Surgical Scrub 450 ml | 400 | 296 | 0 | 400 | 118,400 |
| THQ Hospital Fateh Jang | Qilox 200mg / 100 ml Infusion Ciprofloxacin | 3000 | 67.00 | 0 | 3000 | 201,000 |
| THQ Hospital Fateh Jang | Septran Suspension 50 ml | 2100 | 22.00 | 0 | 2100 | 46,200 |
| THQ Hospital Fateh Jang | Titan Injection 250 mg (IV) | 1134 | 38.00 | 0 | 1134 | 43,092 |
| THQ Hospital Fateh Jang | Zantac Tablets 150 mg | 12000 | 2.15 | 0 | 12000 | 25,800 |
| THQ Hospital Fateh Jang | Zinc Sulfate Monohydrate (60ml) | 1920 | 19.76 | 0 | 1920 | 37,939 |
| THQ Hospital Fateh Jang | Zyrtec Oral Solution 60 MI | 2800 | 28.50 | 0 | 2800 | 79,800 |
| THQ Hospital Fateh Jang | Abocain Spinal Injection (5x2 ml) | 1000 | 27.00 | 100 | 900 | 24,300 |
| THQ Hospital Fateh Jang | Atenorm 50 mg (Punjab Govt) | 17640 | 1.17 | 0 | 17640 | 20,639 |
| THQ Hospital Fateh Jang | Augmentin Tablests 1 gm | 14400 | 11.33 | 0 | 14400 | 163,152 |
| THQ Hospital Fateh Jang | Black Silk, Curve Cutting Needle foil Size 2/0, 60 mm | 600 | 61 | 0 | 600 | 36,600 |
| THQ Hospital Fateh Jang | Btrol Injection 500 mg/ 5 ml () | 1700 | 29.25 | 0 | 1700 | 49,725 |
| THQ Hospital Fateh Jang | Cytotol 200 mg Tablets | 6720 | 4.85 | 0 | 6720 | 32,592 |
| THQ Hospital Fateh Jang | Epival 250 mg/ 5ml (1x120) ml | 480 | 104 | 0 | 480 | 49,920 |
| THQ Hospital Fateh Jang | Fefol Spansule Caps 56,s PG | 10080 | 1.55 | 0 | 10080 | 15,624 |
| THQ Hospital Fateh Jang | Fefol Spansule Caps 56,s PG | 10080 | 1.55 | 0 | 10080 | 15,624 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|-------------------------|---|-------------------|-----------|-------------------|------------------------|-----------------------|
| THQ Hospital Fateh Jang | Gynosporin 60ml Cream | 1920 | 37.50 | 0 | 1920 | 72,000 |
| THQ Hospital Fateh Jang | Klaricid Tablets 500 mg (1x10s) | 10800 | 24.50 | 0 | 10800 | 264,600 |
| THQ Hospital Fateh Jang | Neophage Tablets 500 mg | 18000 | 1.42 | 0 | 18000 | 25,560 |
| THQ Hospital Fateh Jang | Omega Capsules 20 mg | 73920 | 2.68 | 0 | 73920 | 198,106 |
| THQ Hospital Fateh Jang | Polyfax Eye Ointment 6 gm | 1440 | 18.00 | 0 | 1440 | 25,920 |
| THQ Hospital Fateh Jang | Revitale-B Tablet-45's (GP) | 13500 | 2.10 | 0 | 13500 | 28,350 |
| THQ Hospital Fateh Jang | Sepran Suspension 50 ml | 2100 | 22.00 | 0 | 2100 | 46,200 |
| THQ Hospital Fateh Jang | Ventolin Tablets 4 mg | 12000 | 0.91 | 0 | 12000 | 10,920 |
| THQ Hospital Fateh Jang | Zinc Sulfate Monohydrate (60ml) | 1920 | 19.76 | 0 | 1920 | 37,939 |
| THQ Hospital Fateh Jang | Metronidazole Infusion (Flazol) | 3000 | 70.00 | 0 | 3000 | 210,000 |
| THQ Hospital Fateh Jang | Amkay Injection 100 mg | 4275 | 19.87 | 0 | 4275 | 84,944 |
| THQ Hospital Fateh Jang | Arocaine gel 2% 1x5gmx280 | 840 | 16.00 | 0 | 840 | 13,440 |
| THQ Hospital Fateh Jang | Calamox 1.2 gm (Amoxicillin + Clavulanic Asid Inf.) | 7800 | 91.00 | 0 | 7800 | 709,800 |
| THQ Hospital Fateh Jang | Gravinate Liquid 60ml | 5010 | 28.50 | 1,000 | 4010 | 114,285 |
| THQ Hospital Fateh Jang | Ostinac 75 mg / Ml Inj | 15120 | 4.60 | 0 | 15120 | 69,552 |
| THQ Hospital Fateh Jang | Unison Intervenous Volume Control Infusion Set 100 ml | 500 | 92 | 0 | 500 | 46,000 |
| THQ Hospital Fateh Jang | Calpol Pead Susp 120 mg 100 ml | 7000 | 34.60 | 0 | 7000 | 242,200 |
| THQ Hospital Fateh Jang | Hydryllin Syrup 120 ml | 1280 | 36.00 | 0 | 1280 | 46,080 |
| THQ Hospital Fateh Jang | Hydryllin Syrup 120 ml | 3720 | 36.00 | 0 | 3720 | 133,920 |
| THQ Hospital Fateh Jang | Inf. Dextrose 25 % Ampule of 20 ml | 1800 | 14.69 | 0 | 1800 | 26,435 |
| THQ Hospital Fateh Jang | Inf. Modified Fluid Gelatin 4g/ 100ml | 1000 | 262.00 | 0 | 1000 | 262,000 |
| THQ Hospital Fateh Jang | Haemaccel Infusion 500 ml | 315 | 325 | 0 | 315 | 102,375 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|-------------------------|------------------------------------|-------------------|-----------|-------------------|------------------------|-----------------------|
| THQ Hospital Fateh Jang | Mediset SF-35 IV Set (Peel Pack H) | 6500 | 10.87 | 0 | 6500 | 70,632 |
| THQ Hospital Fateh Jang | Inj Heparin | 510 | 261 | 0 | 510 | 133,110 |
| THQ Hospital Fateh Jang | BD Disposable Syringe 10ml | 2000 | 9.40 | 0 | 2000 | 18,806 |
| THQ Hospital Fateh Jang | BD Disposable Syringe 3ml | 25600 | 5.37 | 0 | 25600 | 137,482 |
| THQ Hospital Fateh Jang | BD Disposable Syringe 5ml | 24000 | 6.92 | 0 | 24000 | 166,080 |
| THQ Hospital Fateh Jang | Flagyl Infusion 500mg/100ml | 3984 | 70.00 | 0 | 3984 | 278,880 |
| THQ Hospital Fateh Jang | Daonil 5 mg Tab. | 39600 | 1.10 | 10,000 | 29600 | 32,560 |
| THQ Hospital Fateh Jang | Foley Catherter Two Way All Size | 1000 | 63.00 | 0 | 1000 | 63,000 |
| THQ Hospital Fateh Jang | Helispa Plus Tablet 3 x 10s | 4800 | 4.75 | 0 | 4800 | 22,800 |
| THQ Hospital Fateh Jang | Ponstan Forte Tab 500mg | 86400 | 1.49 | 50,000 | 36400 | 54,236 |
| THQ Hospital Fateh Jang | Tab Flagyl 400 mg | 126000 | 1.32 | 50,000 | 76000 | 100,320 |
| THQ Hospital Fateh Jang | Vibramycine Cap 100 mg | 84000 | 3.54 | 0 | 84000 | 297,360 |
| THQ Hospital Fateh Jang | inj,insuline 70/30 | 5500 | 182.00 | 500 | 5000 | 910,000 |
| THQ Hospital Fateh Jang | chlorophenicol eye drops | 3000 | 23.30 | 0 | 3000 | 69,900 |
| THQ Hospital Fateh Jang | Inj Ceftriaxon 250mg | 810 | 38.00 | 0 | 810 | 30,780 |
| THQ Hospital Fateh Jang | Inj Vitamin D3 | 1750 | 35.3 | 1000 | 750 | 26,475 |
| THQ Hospital Fateh Jang | Nitto Tape 1" | 3840 | 34.00 | 0 | 3840 | 130,560 |
| THQ Hospital Fateh Jang | Nitto Tape 2" | 960 | 65.00 | 0 | 960 | 62,400 |
| THQ Hospital Fateh Jang | Tramadol Cap | 2880 | 6.00 | 0 | 2880 | 17,280 |
| THQ Hospital Fateh Jang | Flagyl Infusion 500mg/100ml | 912 | 70.00 | 0 | 912 | 63,840 |
| THQ Hospital Fateh Jang | Flagyl Infusion 500mg/100ml | 1968 | 70.00 | 0 | 1968 | 137,760 |
| THQ Hospital Fateh Jang | Metrozine Syp | 15000 | 38.50 | 0 | 15000 | 577,500 |
| THQ Hospital Fateh Jang | Syringe 5 MI (New) 23 GLS EMERALD | 24000 | 6.92 | 0 | 24000 | 166,080 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|-------------------------|---|-------------------|-----------|-------------------|------------------------|-----------------------|
| | PRO) | | | | | |
| THQ Hospital Fateh Jang | Calamox 1.2gm - Amoxicillin + Clavulanic Acid - 1.2Gm- injection | 600 | 91 | 0 | 600 | 54,600 |
| THQ Hospital Fateh Jang | Zantac Inj. 50mg/2ml - Ranitidine Injection 50mg/2ml-50mg/2ml-injection | 3600 | 14.41 | 0 | 3600 | 51,876 |
| THQ Hospital Fateh Jang | Aldomet 250 mg Tablets - Tab. Methyl Dopa, 250 mg | 9000 | 5.42 | 0 | 9000 | 48,780 |
| THQ Hospital Fateh Jang | Zn-Once Tab. 20mg - Dispersible Tab Zinc Sulfate Monohydrate (Equivalent to 20mg Element Zinc) - 20 mg-- Tablet | 5000 | 2.40 | 0 | 5000 | 12,000 |
| THQ Hospital Fateh Jang | Zental Tablets 200mg - Tab. Albendazole 200mg | 1840 | 7.16 | 0 | 1840 | 13,174 |
| THQ Hospital Fateh Jang | Water for Injection 10 cc - Water For injection 10cc | 1200 | 10.00 | 0 | 1200 | 12,000 |
| THQ Hospital Fateh Jang | Amoxil Syrup 250mg/5ml | 700 | 55 | 0 | 700 | 38,500 |
| THQ Hospital Fateh Jang | Ryxon Injection 1gm | 12480 | 40.20 | 0 | 12480 | 501,696 |
| THQ Hospital Fateh Jang | Amoxil Syrup 250mg 90 ml | 7000 | 55.00 | 0 | 7000 | 385,000 |
| THQ Hospital Fateh Jang | Mediset SF-35 _ Feel Pack | 2000 | 10.87 | 0 | 2000 | 21,733 |
| THQ Hospital Fateh Jang | Metrozine 200 mg Tablets | 21600 | 0.91 | 0 | 21600 | 19,656 |
| THQ Hospital Fateh Jang | Nilstat 30ml Drops | 5000 | 42.00 | 0 | 5000 | 210,000 |
| THQ Hospital Fateh Jang | Risek Injection 40 mg | 4200 | 41.00 | 0 | 4200 | 172,200 |
| THQ Hospital Fateh Jang | Introcan 24G W/O Stopper | 10800 | 33.78 | 5000 | 5800 | 195,924 |
| THQ Hospital Fateh Jang | Vasofix 22 G W Inj Port | 10800 | 26.36 | 3000 | 7800 | 205,608 |
| THQ Hospital Fateh Jang | Stiemazole Cream - | 936 | 25.77 | 500 | 436 | 11,236 |
| THQ Hospital Fateh Jang | Zyrtec Tablets - 10mg | 75600 | 2.73 | 50000 | 25600 | 69,888 |

| Formation | Medicine Name | Quantity Received | Unit Cost | Quantity Demanded | More than Qty Demanded | Value of Excess in Rs |
|-------------------------|------------------------|--------------------------|------------------|--------------------------|-------------------------------|------------------------------|
| THQ Hospital Fateh Jang | Priton Tablets 4 mg - | 105000 | 0.21 | 0 | 105000 | 22,050 |
| THQ Hospital Fateh Jang | calpol Tablets 500mg - | 320000 | 0.71 | 200000 | 120000 | 85,200 |
| | | | | | Total | 36,325,263.5 |

Annexure-G
1.4.3.4

Excess supply of equipment

| Formation | Receiving period | Conventional Name of Equipment | Qty | Installed | Not Installed | Unit Price | Total Cost | Source |
|--------------------------|-------------------------|---------------------------------------|------------|------------------|----------------------|-------------------|-------------------|---------------|
| THQ Hospital Hassanabdal | 02/06/2018 | 2 TON ORIENT CABINET AC | 26 | 19 | 07 | 95,000 | 665,000 | PMU |
| THQ Hospital Hassanabdal | 01/09/2018 | 4 TON HEIER CABINET AC | 08 | 0 | 08 | 155,100 | 1,240,000 | PMU |
| THQ Hospital Hassanabdal | 04/04/2018 | TCL 55 INCHES LED | 20 | 06 | 14 | 62,550 | 875,700 | PMU |
| DHQ Hospital | 21/01/2018 | LEICA DM 500 Microscope | 1 | - | 1 | 128,544 | 128,544 | PMU |
| DHQ Hospital | 21/01/2018 | Electrolyte analyzer | 1 | - | 1 | 370,000 | 370,000 | PMU |
| DHQ Hospital | 7/3/2018 | Ultra sonic Scaler | 1 | - | 1 | 109,000 | 109,000 | PMU |
| DHQ Hospital | 7/3/2018 | ICU Monitor | 1 | - | 1 | 393,037 | 393,037 | PMU |
| DHQ Hospital | 12/5/2018 | CR System | 1 | - | 1 | 196,217 | 196,217 | PMU |
| DHQ Hospital | 22/5/18 | ETT Machine | 1 | - | 1 | 191,138 | 191,138 | PMU |
| | | | | | | Total | 4,168,636 | |

Annexure-H
1.4.4.1

Overpayment to Officials

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|--------------------|--------------------------------|--|-------------------------|------------------------|--------------------------|
| THQ Hospital Hazro | Health Sector Reform Allowance | Inadmissible for this post | MUHAMMAD RIAZ | DISPENSER | 13,818 |
| -do- | Health Sector Reform Allowance | Inadmissible for this post | NOUREEN SAJJAD | SENIOR MEDICAL OFFICER | 51,000 |
| -do- | Health Sector Reform Allowance | Inadmissible for this post | SHAHEEN AZIZ | LADY HEALTH VISITOR | 8,022 |
| -do- | Health Sector Reform Allowance | Inadmissible for this post | MAJID KHAN | SANITARY WORKER | 10,692 |
| -do- | Hill Allowance | Inadmissible in Attock | AHMAD ABUBAKER | MEDICAL OFFICER | 7,000 |
| -do- | Annual Increment | 6 months service after regularization required | AMMARA IJAZ | GYNECOLOGIST | 20,090 |
| -do- | Annual Increment | 6 months service after regularization required | AMMARA IJAZ | PATHOLOGIST | 20,090 |
| -do- | Annual Increment | 6 months service after regularization required | AMMARA IJAZ | SURGEON | 20,090 |
| -do- | 30% SSB after regularization | Not allowed after regularization | NASIR KHAN | Medical Officer | 109,332 |
| -do- | 30% SSB after regularization | Inadmissible for this post | MUHAMMAD ADIL | Medical Officer | 9,111 |
| -do- | Integrity Allowance | Inadmissible for this post | RIYASAT KHAN | Sanitary Worker | 5,400 |
| -do- | Integrity Allowance | Inadmissible for this post | MAJID KHAN | Sanitary Worker | 5,400 |
| -do- | Convey Allowance 2005 | Accommodation inside Office premises | ALLAH YAR KHAN MALIK | WARD SERVANT | 21,420.00 |
| -do- | Convey Allowance 2005 | Accommodation inside Office premises | MARYAM GHAZAL | DENTAL SURGEON | 5,000.00 |
| -do- | House Rent Allowance | Not allowed with Official accommodation | SADIA NOUREEN | CHARGE NURSE | 1,818.00 |
| -do- | Convey Allowance 2005 | Accommodation inside Office premises | SADIA NOUREEN | CHARGE NURSE | 5,000.00 |
| -do- | Convey Allowance 2005 | Accommodation inside Office premises | UMAR HAYAT | NAIB QASID | 3,570.00 |
| -do- | HSRA | Overpayment due to rate of less attractive THQ | HANIF KHAN | MO | 84,000 |
| -do- | HSRA | Overpayment | NASIR KHAN | MO | 3,000 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|--------------|-----------------------|--|-----------------------------------|--------------------------|-------------------|
| | | due to rate of less attractive THQ | | | |
| -do- | HSRA | Overpayment due to rate of less attractive THQ | SHAHZAD HASSAN | MO | 28,000 |
| -do- | HSRA | Overpayment due to rate of less attractive THQ | MEHRAN KHAN | MO | 63,000 |
| -do- | HSRA | Overpayment due to rate of less attractive THQ | MANZOOR HUSSAIN MALIK | MO | 180,000 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | GOHAR REHMAN | WARD SERVANT | 13,500 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | MUHAMMAD ISHAQUE | BELDAR | 12,000 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | MUHAMMAD SALEEM | WARD SERVANT | 12,000 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | HAZAR KHAN | MALI | 12,000 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | MUHAMMAD MUSHTAQ | WARD SERVANT | 12,000 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | MUHAMMAD AKRAM | NAIB QASID | 9,000 |
| -do- | Health Risk Allowance | Inadmissible to BS 5 | ZAFAR IQBAL | WARD SERVANT | 12,000 |
| DHQ Hospital | 5 % HRA | Recoverable when allotted accommodation | Raza Mohammad | Dawa cob | 1,088 |
| -do- | 5 % HRA | Recoverable when allotted accommodation | Yasir masud | Dis | 954 |
| -do- | 5 % HRA | Recoverable when allotted accommodation | Muhammad riaz | Ward sevant | 1,088 |
| -do- | 5 % HRA | Recoverable when allotted accommodation | Mohtar ullah | Mo | 2,635 |
| -do- | 5 % HRA | Recoverable when allotted accommodation | Mumtaza ali khan | Ward servant | 1,138 |
| -do- | 5 % HRA | Recoverable when allotted accommodation | Kashif Hussain | MO | 3,065 |
| -do- | 5 % HRA | Recoverable when allotted accommodation | Muhammad makeen operation theater | OP | 1,287 |
| -do- | Income Tax | Less deducted from Income | Masooma Shaheen | Pathologist | 186,981 |
| -do- | Integrated Allowance | Not admissible | SHAHEEN BIBI | SANITARY WORKER (FEMALE) | 3,300.00 |
| -do- | Integrated Allowance | Not admissible | NASREEN BIBI | SANITARY WORKER (FEMALE) | 4,950.00 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|----------------------|---------------------|-------------------------|------------------|--------------------------|
| -do- | Integrated Allowance | Not admissible | JAVID MASIH | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | SHABIR MASIH | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | FRANCES MASIH | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | PATRIS MASIH | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | MUHAMMAD HAFEEZ | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | KHALID MAHMOOD | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | AASHIR MICHEL | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | FARZANA MARIA | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | JAMILA KOUSAR | SENATORY WORKER | 4,950.00 |
| -do- | Integrated Allowance | Not admissible | ILLYAS MASIH | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | SAMINA BIBI | SENATORY WORKER | 3,150.00 |
| -do- | Integrated Allowance | Not admissible | ADEEL | SENATORY WORKER | 4,950.00 |
| -do- | Integrated Allowance | Not admissible | IMRAN RIAZ | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | NAQASH BHATTI | SENATORY WORKER | 3,300.00 |
| -do- | Integrated Allowance | Not admissible | REHANA PERVEEN | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | SOHAIL MASIH | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | SULEMAN YOUSAF | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | FRANSIS MASIH | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | WASEEM MASIH BARI | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | BABAR MASIH | SENATORY WORKER | 3,600.00 |
| -do- | Integrated Allowance | Not admissible | SUNNY MASIH | SENATORY WORKER | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | ARSHAAD KHAN | WARD SERVANT | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | MUHAMMAD SHARAFAT | WARD SERVANT | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | NELSON MASIH | WARD SERVANT | 5,400.00 |
| -do- | Integrated Allowance | Not admissible | SAFI KHALID | WARD SERVANT | 5,400.00 |
| -do- | HSRA | Not admissible | MUHAMMAD HAFEEZ | SENATORY WORKER | 17,040.00 |
| -do- | HSRA | Not admissible | KHALID MAHMOOD | SENATORY WORKER | 11,600.00 |
| -do- | HSRA | Not admissible | AMOR YOUSAF | WARD SERVANT | 9,440.00 |
| -do- | HSRA | Not admissible | SYIED RIZWAN | DISPENSER | 8,232.00 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|-----------|--------------------------|----------------|-----------------------------------|------------------------------|-------------------|
| -do- | HSRA | Not admissible | HAIDER SHAH | DISPENSER | 15,528.00 |
| -do- | HSRA | Not admissible | MUHAMMAD IRFAN | JUNIOR TECHNICIAN | 17,469.00 |
| -do- | HSRA | Not admissible | MUHAMMAD JAMSHEED | WARD SERVANT | 10,932.00 |
| -do- | HSRA | Not admissible | SAIMA YASMIN KHATTAK | HOUSE OFFICER | 24,000.00 |
| -do- | HSRA | Not admissible | ASIF IQBAL | DISPENSER | 8,232.00 |
| -do- | HSRA | Not admissible | AHSAN SHAHZAD | WARD SERVANT | 26,124.00 |
| -do- | HSRA | Not admissible | SAFI KHALID | WARD SERVANT | 6,237.00 |
| -do- | HSRA | Not admissible | DR. SHAFaq MUNEER | SECTION OFFICER | 18,000.00 |
| -do- | HSRA | Not admissible | PERVEEN AKHTAR | SANITARY WORKER | 80,994.00 |
| -do- | HSRA | Not admissible | MUHAIB ULLAH | JUNIOR TECHNICIAN | 7,052.00 |
| -do- | Fixed Daily Allowance | Not admissible | SUMBAL | CHARGE NURSE | 21,700 |
| -do- | House Rent Allowance 45% | Not admissible | NIZAQAT FAROOQ | MEDICAL TECHNOLOGIST | 5,157 |
| -do- | House Rent Allowance 45% | Not admissible | TAHIRA YASMIN | CHARGE NURSE | 19,089 |
| -do- | House Rent Allowance 45% | Not admissible | DR. SHAFaq MUNEER | SECTION OFFICER | 26,598 |
| -do- | Overtime Allowance | Not admissible | SYED ASHIQ HUSSAIN SHAH | DRIVER | 10,000 |
| -do- | Shared Salary | Not admissible | MOBEEN BIBI | CHARGE NURSE | 39,711 |
| -do- | HSRA | Not admissible | MUHAMMAD HAFEEZ | SENATORY WORKER | 17,040 |
| -do- | HSRA | Not admissible | KHALID MAHMOOD | SENATORY WORKER | 11,600 |
| -do- | HSRA | Not admissible | ADNAN GHANI | SENIOR MEDICAL OFFICER | 55,000 |
| -do- | HSRA | Not admissible | AMOR YOUSAF | WARD SERVANT | 9,440 |
| -do- | HSRA | Not admissible | SYIED RIZWAN HAIDER SHAH | DISPENSER | 8,232 |
| -do- | HSRA | Not admissible | MUHAMMAD IRFAN | DISPENSER | 15,528 |
| -do- | HSRA | Not admissible | MUHAIB ULLAH | JUNIOR TECHNICIAN | 17,469 |
| -do- | HSRA | Not admissible | MUHAMMAD JAMSHEED | WARD SERVANT | 10,932 |
| -do- | HSRA | Not admissible | SAIMA YASMIN | HOUSE OFFICER | 24,000 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|---|---|--|-----------------------|-----------------------------|-------------------|
| -do- | HSRA | Not admissible | KHATTAK ASIF IQBAL | DISPENSER | 8,232 |
| -do- | HSRA | Not admissible | AHSAN SHAHZAD | WARD SERVANT | 26,124 |
| -do- | HSRA | Not admissible | SAFI KHALID | WARD SERVANT | 6,237 |
| -do- | HSRA | Not admissible | SHEEZA TARIQ | DOCTOR TRAINEE | 15,000 |
| -do- | HSRA | Not admissible | AYESHA AMIN | DOCTOR TRAINEE | 25,000 |
| -do- | HSRA | Not admissible | SHAZIA SHABBAR | ANESTHESIA TECHNICIAN | 54,000 |
| -do- | HSRA | Not admissible | DR. SHAFIQ MUNEER | SECTION OFFICER | 18,000 |
| -do- | HSRA | Paid at excessive rate | AMBREEN IRFAN | WOMEN MEDICAL OFFICER | 18,000 |
| -do- | HSRA | Paid at excessive rate | SUMAIRA KANWAL | DENTAL SURGEON | 24,000 |
| -do- | HSRA | Paid at excessive rate | SARA HAYAT | MEDICAL OFFICER | 20,000 |
| -do- | HSRA | Paid at excessive rate | SHAFQAT ULLAH | CONSULTANT SURGEON | 7,000 |
| -do- | HSRA | Paid at excessive rate | ZUHRA KHALIL | MEDICAL OFFICER | 216,000 |
| -do- | HSRA | Paid at excessive rate | SADIA ASLAM | MEDICAL OFFICER | 70,000 |
| -do- | HSRA | Paid at excessive rate | MASOOMA SHAHEEN | MEDICAL OFFICER | 90,000 |
| Govt Nursing School Attock THQ Hospital Hazro | Penal Rent | Unauthorized occupied govt accommodation | Mrs.Maqsooda Begum | Nursing instructor | 1,269,162 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Mst.Sumaira Younas | CN | 42,655 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Mst. Samina Zohra | CN | 9,534 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Mst. Nazia Nazar | CN | 6,066 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Dr.Manzoor Hussain | Consultant | 28,000 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Dr.Syeda Fiza | SMO | 2,567 |
| -do- | Mess | Not admissible | Dr.Noureen | SMO | 10,266 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|--------------------------|---|--|---------------------|-----------------------------|-------------------|
| -do- | Allowance, Conveyance Allowance & HSRA | during leaves | Sajjad | | |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Dr. Noushire Safdar | SMO | 16,500 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Dr. Asma Bibi | WMO | 1,500 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Dr. fatima mahmood | WMO | 15,000 |
| -do- | Mess Allowance, Conveyance Allowance & HSRA | Not admissible during leaves | Dr. Javed Lodhi | SMO | 6,667 |
| -do- | Conveyance Allowance & 5 % HRA | Not admissible with Allotted accommodation inside premises | Jamila Kousar | CN | 12,264 |
| -do- | Conveyance Allowance & 5 % HRA | Not admissible with Allotted accommodation inside premises | Bushra Latif | CN | 12,264 |
| -do- | Conveyance Allowance & 5 % HRA | Not admissible with Allotted accommodation inside premises | Shahzad Hussain | MO | 19,602 |
| THQ Hospital Hassanabdal | Conveyance Allowance | Not admissible during LFP | Dr. shaista Ismat | Pediatrician BPS-18 | 2,420 |
| -do- | Conveyance Allowance | Not admissible during LFP | Dr. bushra Batool | Consultant physician BPS-18 | 3,571 |
| -do- | Conveyance Allowance | Not admissible during LFP | Dr. Gulnaz Farooq | SWMO BPS-18 | 16,667 |
| -do- | Conveyance Allowance | Not admissible during LFP | Dr. ishtiaq Husain | SMO BPS-18 | 10,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Dr. Khalid Qureshi | APWMO BPS-18 | 5,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Dr. Javeria Tazeen | Anesthetist BPS-18 | 5,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Dr. Mehwish Naqvi | Dental surgeon BPS-17 | 15,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Mrs. Asmat kausar | Charge Nurse BPS-16 | 21,667 |
| -do- | Conveyance Allowance | Not admissible during LFP | Mrs. Nadia gul | Charge Nurse BPS-16 | 4,667 |
| -do- | Conveyance Allowance | Not admissible during LFP | Rashid Mehmood | Homeo Doctor BPS-15 | 1,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Mrs. Meerab Anjum | Charge Nurse BPS-16 | 15,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Mrs. Almas | Charge Report | 14,833 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------------|--|-------------------------------------|--------------------|---------------------------|-------------------|
| -do- | Allowance | during LFP | magdlin | BPS-16 | |
| -do- | Conveyance Allowance | Not admissible during LFP | Rashid | Dental technician | 10,000 |
| -do- | Conveyance Allowance | Not admissible during LFP | Mehmood | BPS-14 | |
| -do- | Personal Allowance | Not admissible after promotion | Iftikhar ahmad | Dispenser BPS-12 | 2,500 |
| -do- | Personal Allowance | Not admissible after promotion | Muhammad ahsan | Dispenser | 2,900.00 |
| -do- | Personal Allowance | Not admissible after promotion | Rashid mehmoood | Dental technician | 2,760.00 |
| -do- | Personal Allowance | Not admissible after promotion | Ghulam Hussain | Dispenser | 4,640.00 |
| -do- | Personal Allowance | Not admissible after promotion | Ghulam sabir | X-ray technician | 10,500.00 |
| -do- | Personal Allowance | Not admissible after promotion | Ahsan ali | Sr: lab asst/la | 780 |
| -do- | Personal Allowance | Not admissible after promotion | Sohail Akhter | Operation theatre asstt | 1,740.00 |
| -do- | Personal Allowance | Not admissible after promotion | Jawad ahmed | Junior technician | 1,740.00 |
| -do- | Personal Allowance | Not admissible after promotion | Saleem ahmed khan | Dispenser | 1,740.00 |
| -do- | Personal Allowance | Not admissible after promotion | Fouzia shoukat | Lady health visitor (lhv) | 5,520.00 |
| -do- | Sub Marine Allowance | Not pertaining to Health Department | Zaheer ul haq | Apmo | 40,000 |
| -do- | HSRA | Nor admissible during training | Dr.Sheeraz Ahmed | MO | 90,000 |
| THQ Hospital Pindigheb | Conveyance Allowance | not admissible during LFP | Dr Iftikhar Haider | Medical Officer | 5,000 |
| -do- | Conveyance Allowance | not admissible during LFP | Dr ShaguftaJabeen | Medical Officer | 5,000 |
| -do- | Conveyance Allowance | not admissible during LFP | Dr Iram, D/Surgeon | Medical Officer | 15,000 |
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Yasmin Akhtar | Charge Nurse | 3,240 |
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Samia Mustafa | Charge Nurse | 24,300 |
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Sajida Bibi | Charge Nurse | 8,100 |
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Ghazala Bibi | Charge Nurse | 24,300 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|--|---|-------------------------|------------------|--------------------------|
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Khalida Bibi | Charge Nurse | 8,100 |
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Misbah Irshad | Charge Nurse | 24,300 |
| -do- | Conveyance Allowance, Dress Allowance & Mess Allowance | not admissible during LFP | Sumera C/N | Charge Nurse | 24,300 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Irfan Ullah | Medical Officer | 1,519 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Quratul Ain | WMO | 18,947 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Bibi Shehzadi | FWS | 12,081 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Zohra Bibi | Charge Nurse | 100,078 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Gul e Fraz | Ward Servant | 5,392 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Ijaz Ahmad | SW | 6,624 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Arshad Pervez | DavaKob | 12,455 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Naeem Ashraf | TWO | 7,286 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | M. Awais | Ward Servant | 6,972 |
| -do- | Conveyance Allowance, HRA & 5% HRA | not admissible during when allotted accommodation | Naveed Ahmad | Ward Servant | 4,079 |
| DO (Health) | Conveyance Allowance | not admissible with allotted | Raja Muhammad | Vaccinator | 60,000 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|----------------------|---|-------------------------|------------------|--------------------------|
| | | motor bike & POL | Ismail DSV | | |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Mahfuz ur Rehman | Vaccinator | 34,272 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Ghulam Jillani | Vaccinator | 34,272 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | M. Shafaat | Vaccinator | 34,272 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Khan Bahadur | Vaccinator | 34,272 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Javed Akhter | Vaccinator | 34,272 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Tajamul Hussain | Vaccinator | 34,272 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Abdul QayyumASV | Vaccinator | 34,273 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Azhar Mahmood | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | M. Altaf | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Zahid Iqbal | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | M. Ishfaq | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Asad Iqbal | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Ghulam Jabir | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Aqeel Ali Khan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissiblewith | Tanveer Ahmed | Vaccinator | 23,184 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|----------------------|---|-------------------------|------------------|--------------------------|
| -do- | Conveyence Allowance | allotted motor bike & POL not admissible with allotted motor bike & POL | Raheel Ahmed | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Irfan Ullah Khan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Faisal Sohail Hassan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | M. Shahid | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Tahir Shafique | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Asif Ali | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | M. Zakir | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Muhammad Imran | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Intazar Khan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Izhar Ahmad Qamar | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | M. Sajjad | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Noman | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Ibrar | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted motor bike & POL | Muqarrab Abbas | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | not admissible with allotted | Muhammad Riaz | Vaccinator | 23,184 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|----------------------|---|-------------------------|------------------|--------------------------|
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Kamal Haider | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Araf Sultan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Anayat Mahmood | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Touqeer Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Khadam Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Ahmed Raza | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | MUHAMMAD AYUB KHAN | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Raza Khan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Muhammad Pervaiz | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Wajahat Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Saqib Khan | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Khalid Mahmood | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Muhammad Ijaz | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Tauqeer Ur Rehman | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted | Kamran | Vaccinator | 23,184 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|----------------------|---|-------------------------|------------------|--------------------------|
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Amjad Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | M. Shoaib | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Hafiz Sajid | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Habib Ur Rehman | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Makhdoom Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Muhammad Shoaib | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Abid Farooq | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Aftab Ahmed | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Saeed Ali | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Saeed | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Sarfraz Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Abdul Khaliq | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Imtiaz Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Asif Mahmood | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted | Ghulam Saeed | Vaccinator | 23,184 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|----------------------------|---|-------------------------|------------------|--------------------------|
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Mohammad Tazeem | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Arshad Khalil | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Kafeel Ahmed | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Shakir Hussain | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Salah Ud Din | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Kamran Yousaf ASV | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Tanveer Ahmed ASV | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Safdar Khan ASV | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Raheem Khan IV | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | Ishfaq Ahmad | Vaccinator | 23,184 |
| -do- | Conveyence Allowance | motor bike & POL not admissible with allotted motor bike & POL | M. Fayaz | Vaccinator | 23,184 |
| -do- | HRA & Conveyence Allowance | Not admissable with allotted accommodation | Dr. JAMAL UD DIN SYED | Medical Officer | 95,460 |
| -do- | HRA & Conveyence Allowance | Not admissable with allotted accommodation | Dr. HAROON ILLYAS | Medical Officer | 95,460 |
| -do- | HRA & Conveyence Allowance | Not admissable with allotted accommodation | Dr. JUNAID QAYYUM | Medical Officer | 95,460 |
| -do- | HRA & Conveyence Allowance | Not admissable with allotted accommodation | Dr. EHTISHAAM NASIR | Medical Officer | 95,460 |
| -do- | HRA & Conveyence Allowance | Not admissable with allotted accommodation | Dr. AHSAN NAYYAR | Medical Officer | 95,460 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------|--------------------------------------|--|--------------------------|-----------------------|--------------------------|
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. IMRAN TAHIR | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. MEHRAN KHAN | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. ATIF MUSTAFA | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. SHAEER ISHFAQ | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. ABID MUHAMMAD ROSHAN | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. ABDUL WAHAB | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. Adnan Arif | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. RAZA ULLAH KHAN | Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. Wajiha Khan | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. RABIA ASGHAR | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. KANWAL SHAHZADI | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. SAADIA KHATOON | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. MEHVISH ASHRAF | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. Muhammad Riaz | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. SUNDAS QAMAR | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. AYESHA RASHEED | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. SIDRA LIAQUAT | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. AFSHAN HAYAT | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. SIDRA MUNIR | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence | accommodation Not admissable with allotted | Dr. TANZEELA | Women Medical Officer | 95,460 |

| Formation | Allowance | Irregularity | Name of Employee | Job Title | Overpayment in Rs |
|------------------------|--------------------------------------|--|---------------------------|-----------------------|--------------------------|
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | DR FAKHAR BIBI UN NISA | Women Medical Officer | 95,460 |
| -do- | Allowance HRA & Conveyence Allowance | accommodation Not admissable with allotted accommodation | Dr. ANIQUA YOUSAF | Women Medical Officer | 95,460 |
| THQ Hospital Fatehjang | 5 % of Basic Pay | accommodation Not admissable with allotted accommodation | Dr. Abdul Samad | MO | 186,350 |
| -do- | 5 % of Basic Pay | accommodation Not admissable with allotted accommodation | Aamir Shahzad | Dispenser BPS-6 | 53,454 |
| -do- | 5 % of Basic Pay | accommodation Not admissable with allotted accommodation | Shahzad Ali Shah | Dispenser/BPS-9 | 149,490 |
| -do- | 5 % of Basic Pay | accommodation Not admissable with allotted accommodation | Noor Ahmad | Dispenser/BPS-9 | 79,488 |
| Total | | | | | 9,114,206 |

Annexure-I**1.4.4.2****Overpayment of Incentive Allowanc****Amount in Rs**

| Formation | Name | Designation | Inc Allowance paid during 2017-18 | 40% deduction |
|------------------|----------------------|--------------------------|--|----------------------|
| DHQ Attock | AMJAD LUQMAN | ANESTHETIST | 840,000.00 | 336,000 |
| DHQ Attock | TANVIR AHMAD GILLANI | EYE SPECIALIST | 600,000.00 | 240,000 |
| DHQ Attock | RIAZ AHMED | MEDICAL SPECIALIST | 600,000.00 | 240,000 |
| DHQ Attock | KANEEZ FATIMA | GYNECOLOGIST | 600,000.00 | 240,000 |
| DHQ Attock | FAISAL GAFFAR | NEPHROLOGIST | 600,000.00 | 240,000 |
| DHQ Attock | SOBIA SARWAR MALIK | GYNECOLOGIST | 200,000.00 | 80,000 |
| DHQ Attock | ZILL-E HUMA | WOMEN MEDICAL OFFICER | 50,000.00 | 20,000 |
| DHQ Attock | SAERA TUFAIL | CONSULTANT PATHOLOGIST | 100,000.00 | 40,000 |
| DHQ Attock | TAHIRA MANZOOR | MEDICAL OFFICER | 400,000.00 | 160,000 |
| DHQ Attock | WAQAS AFZAL | CONSULTANT SURGEON | 600,000.00 | 240,000 |
| DHQ Attock | IMRAN AWAN KHAN | MEDICAL OFFICER | 600,000.00 | 240,000 |
| DHQ Attock | SHAFQAT ULLAH | CONSULTANT SURGEON | 407,742.00 | 163,096 |
| DHQ Attock | ZUHRA KHALIL | MEDICAL OFFICER | 840,000.00 | 336,000 |
| DHQ Attock | SABA MEHMOOD | GYNECOLOGIST | 320,000.00 | 128,000 |
| DHQ Attock | RASHID TUFAIL | CONSULTANT SURGEON OPTH. | 50,000.00 | 20,000 |
| DHQ Attock | SADIA ASLAM | MEDICAL OFFICER | 350,000.00 | 140,000 |
| DHQ Attock | MASOOMA SHAHEEN | MEDICAL OFFICER | 450,000.00 | 180,000 |
| DHQ Attock | NASIM AHMED | CHEST SPECIALIST | 350,000.00 | 140,000 |
| DHQ Attock | HANAN HANIF | MEDICAL OFFICER | 250,000.00 | 100,000 |

| Formation | Name | Designation | Inc Allowance paid during 2017-18 | 40% deduction |
|--------------------------|---------------------------------|-----------------------------|--|----------------------|
| DHQ Attock | SARA HAYAT | MEDICAL OFFICER | 50,000.00 | 20,000 |
| DHQ Attock | SYED YASIR IMRAN BUKHARI | MEDICAL OFFICER | 200,000.00 | 80,000 |
| THQ Hospital Hazro | Dr. Manzoor Hussain Malik | Consultant Anesthetist | 990,000 | 396,000 |
| THQ Hospital Hazro | Dr. Omar Shahzad | Consultant surgeon | 840,000 | 336,000 |
| THQ Hospital Hazro | Dr. Amara Ijaz | Consultant gynecologist | 700,000 | 280,000 |
| THQ Hospital Hazro | Dr. Fatima Saleem | Consultant pathologist | 840,000 | 336,000 |
| THQ Hospital Hazro | Dr. Syed Mudassar Imran Bukhari | Consultant ophthalmologist | 70,000 | 28,000 |
| THQ Hospital Hassanabdal | Haroon khan | Medical officer | 6,000 | 2,400 |
| THQ Hospital Hassanabdal | Javaria tazeen qureshi | Anesthetist | 960,000 | 384,000 |
| THQ Hospital Hassanabdal | Rukshana sahaeen Afzal | Gynecologist | 240,000 | 96,000 |
| THQ Hospital Hassanabdal | Bushra batool kahut | Consulting physician | 720,000 | 288,000 |
| THQ Hospital Hassanabdal | Shaista ismat | Pediatrician | 720,000 | 288,000 |
| THQ Hospital Hassanabdal | Iram mushtaq | Gynecologist | 600,000 | 240,000 |
| THQ Hospital Hassanabdal | Iram mushtaq | Gynecologist | 218,000 | 87,200 |
| THQ Hospital Hassanabdal | Latif ur rehman | Radiologist | 720,000 | 288,000 |
| THQ Hospital Hassanabdal | Hina sher zaheer | Consultant gastroenterology | 720,000 | 288,000 |
| THQ Hospital Fateh Jang | RASHID UL HASSAN | ANESTHETIST | 960,000 | 384,000 |
| THQ Hospital Fateh Jang | AMTUL HASNAT RASHIDA | PEDIATRIACIAN | 720,000 | 288,000 |
| THQ Hospital Fateh Jang | SOBIA KULSUM | ASSISTANT RADIOLOGIST | 240,000 | 96,000 |
| THQ Hospital Fateh Jang | SOBIA KULSUM | ASSISTANT RADIOLOGIST | 60,000 | 24,000 |
| THQ Hospital Fateh Jang | NADIA SAAD | CONSULTANT PATHOLOGIST | 710,000 | 284,000 |
| THQ Hospital | NADIA SAAD | CONSULTANT | 38,710 | 15,484 |

| Formation | Name | Designation | Inc Allowance paid during 2017-18 | 40% deduction |
|-------------------------|--------------|----------------------|--|----------------------|
| Fateh Jang | | PATHOLOGIST | | |
| THQ Hospital Fateh Jang | RUKHSANA NAZ | CONSULTING PHYSICIAN | 60,000 | 24,000 |
| THQ Hospital Fateh Jang | RUKHSANA NAZ | CONSULTING PHYSICIAN | 58,065 | 23,226 |
| | | | Total | 7,859,406 |

Annexure-J
2.4.1.5

THQ Hospital Mankera

| Sanction No | Sanction Date | Inv. No | Inv Date | Account Description | Item Description | Supplier Name | Amount (Rs) |
|-------------|---------------|---------|------------|---------------------|--|--|-------------|
| 1 | 18.07.2017 | 1811 | 18.07.2017 | A-05270 | A.C 1-1/2 Ton | M/s Imran Trader Bhakkar | 91,845 |
| 2 | 19.07.2017 | 1839 | 19.07.2017 | A-05270 | Ceiling Fan | M/s Imran Trader Bhakkar | 93,600 |
| 3 | 22.07.2017 | 1795 | 22.07.2017 | A-05270 | Stabilizer 10000 V | M/s Imran Trader Bhakkar | 98,280 |
| 4 | 22.07.2017 | 1803 | 22.07.2017 | A-05270 | A.C 1-1/2 Ton | M/s Imran Trader Bhakkar | 91,845 |
| 6 | 03.08.2017 | 1825 | 03.08.2017 | A-05270 | A.C 1-1/2 Ton | M/s Imran Trader Bhakkar | 91,845 |
| 7 | 07.08.2017 | 1805 | 07.08.2017 | A-05270 | Indoor Chart Receipt Book | M/s Imran Trader Bhakkar | 98,280 |
| 8 | 07.08.2017 | 1816 | 07.08.2017 | A-05270 | Pardah | M/s Imran Trader Bhakkar | 99,000 |
| 9 | 10.08.2017 | 1836 | 10.08.2017 | A-05270 | A.C 1-1/2 Ton | M/s Imran Trader Bhakkar | 91,845 |
| 10 | 15.08.2017 | 1813 | 15.08.2017 | A-05270 | Pardah | M/s Imran Trader Bhakkar | 99,000 |
| 11 | 13.08.2017 | 1847 | 13.08.2017 | A-05270 | Weight Machine Weight Scale Baby Peek Meter Moth Pcs for Peek Alkohol Swab | M/s Imran Trader Bhakkar | 99,567 |
| 12 | 13.08.2017 | 1819 | 13.08.2017 | A-05270 | 03 Core full Gage Wire | M/s Imran Trader Bhakkar | 96,525 |
| 13 | 13.08.2017 | 1842 | 13.08.2017 | A-05270 | Pena Flex MSDS MSDS Paed Rigester MSDS | M/s Imran Trader Bhakkar | 98,865 |
| 16 | 05.09.2017 | 1880 | 05.09.2017 | A-05270 | Surf Laundry Soap Bleach Lux Soap Large Life Buoy Soap Large | M/s Imran Trader Bhakkar | 85,410 |
| 19 | 10.09.2017 | 457 | 10.09.2017 | A-05270 | G/Prona Bandage Insuline Syring 1 CC Disposable Gloves Surgical Gloves Polythine Gloves | M/s Premier Traders, Near DHQ Hospital Bhakkar | 99,900 |
| 20 | 10.09.2017 | 862 | 10.09.2017 | A-05270 | IV Cannula 20 NO | M/s Premier Traders, Near DHQ Hospital | 97,500 |

| | | | | | | Bhakkar | |
|----|------------|------|------------|---------|--|--|---------|
| 21 | 01.09.2017 | 1502 | 01.09.2017 | A-05270 | Pipe Plastic for Water Supply | M/s Imran Trader Bhakkar | 91,000 |
| 22 | 01.09.2017 | 1886 | 01.09.2017 | A-05270 | On line UPS Battery Excide | M/s Imran Trader Bhakkar | 58,500 |
| 23 | 04.09.2017 | 1888 | 04.09.2017 | A-05270 | Miss. Electric Items | M/s Imran Trader Bhakkar | 97,835 |
| 24 | 12.08.2017 | 1800 | 12.08.2017 | A-05270 | Printer HP Andorid Tablet Extension Lead | M/s Imran Trader Bhakkar | 85,410 |
| 25 | 06.09.2017 | 1890 | 06.09.2017 | A-05270 | Plastic Pipe | M/s Imran Trader Bhakkar | 91,000 |
| 26 | 07.09.2017 | 1869 | 07.09.2017 | A-05270 | Energy Saver 25 W Energy Saver 45 W | M/s Imran Trader Bhakkar | 96,554 |
| 27 | 0 | 0 | 0 | A-05270 | FESCO | FESCO | 68,854 |
| 28 | 0 | 0 | 0 | A-05270 | POL | Ms Ikram Chattah & Sons | 187,960 |
| 29 | 09.10.2017 | 196 | 09.10.2017 | A-05270 | Homeo Medicine | M/s AL - Hameed Homeo Bhakkar | 99,920 |
| 30 | 0 | 0 | 0 | A-05270 | POL | M/s Ikram Chattah & Sons | 84,900 |
| 31 | 0 | 0 | 0 | A-05270 | LP | M/s Murshad Abad Mankera | 110,677 |
| 34 | 06.09.2017 | 1169 | 06.09.2017 | A-05270 | Lab Items | M/s Ahmed Surgical Bhakkar | 99,785 |
| 39 | 09.10.2017 | 83 | 09.10.2017 | A-05270 | Destor, Towl, Gloves BP Cup, BP Bulb | M/s Imran Trader Bhakkar | 93,015 |
| 40 | 07.10.2017 | 53 | 07.10.2017 | A-05270 | LED Light Poll for Light | M/s Imran Trader Bhakkar | 95,940 |
| 41 | 10.10.2017 | 93 | 10.10.2017 | A-05270 | Steel Almari | M/s Imran Trader Bhakkar | 98,280 |
| 45 | 0 | 0 | 0 | A-05270 | FESCO | FESCO | 792,565 |
| 53 | 0 | 0 | 0 | A-05270 | L.P | M/s Murshad Abad Mankera | 124,090 |
| 55 | 0 | 0 | 0 | A-05270 | Leave Encashment | Irshad Hussain Dispenser | 352,660 |
| 56 | 0 | 0 | 0 | A-05270 | FESCO | FESCO | 108,160 |
| 57 | 0 | 0 | 0 | A-05270 | FESCO | FESCO | 308,556 |
| 65 | 0 | 0 | 0 | A-05270 | POL | M/s Ikram Chattah & Sons | 84,450 |
| 66 | 21.10.2017 | 810 | 21.10.2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 99,500 |
| 67 | 22.11.2017 | 594 | 22.11.2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 99,000 |

| | | | | | | | |
|----|------------|-----|------------|---------|---|--|---------|
| 68 | 05.10.2017 | 821 | 05.10.2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 97,500 |
| 69 | 07.11.2017 | 893 | 07.11.2017 | A-05270 | Pilow Foam Dari Pilow Foam Cover | M/s Phool Trader Bhakkar | 76,000 |
| 70 | 31.10.2017 | 889 | 31.10.2017 | A-05270 | Wiper Sada Wiper Dhaga Rezkine Air Freshner Jharo Bans | M/s Phool Trader Bhakkar | 93,717 |
| 71 | 05.11.2017 | 890 | 05.11.2017 | A-05270 | Chadar Safid OT kit Full OT Gown OT Set | M/s Phool Trader Bhakkar | 97,250 |
| 75 | 06.11.2017 | 239 | 06.11.2017 | A-05270 | Bp Appratus Stetho Schope | M/s Imran Trader Bhakkar | 94,770 |
| 76 | 05.07.2017 | 236 | 05.07.2017 | A-05270 | Oxygen Flow Meter | M/s Imran Trader Bhakkar | 87,750 |
| 77 | 28.10.2017 | 222 | 28.10.2017 | A-05270 | ECG Machine | M/s Imran Trader Bhakkar | 93,600 |
| 78 | 26.10.2017 | 226 | 26.10.2017 | A-05270 | Cordic Monitor | M/s Imran Trader Bhakkar | 98,280 |
| 79 | 27.10.2017 | 234 | 27.10.2017 | A-05270 | Farnil Liquid Taizab | M/s Imran Trader Bhakkar | 90,675 |
| 80 | 25.10.2017 | 216 | 25.10.2017 | A-05270 | Stationary Items | M/s Imran Trader Bhakkar | 98,783 |
| 81 | 19.01.2017 | 229 | 19.01.2017 | A-05270 | X Ray Items | M/s Imran Trader Bhakkar | 99,450 |
| 82 | 23.10.2017 | 231 | 23.10.2017 | A-05270 | Kambal, | M/s Imran Trader Bhakkar | 100,000 |
| 83 | 16.11.2017 | 599 | 16.11.2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 97,500 |
| 84 | 10.11.2017 | 315 | 10.11.2017 | A-05270 | Fire Alarm Cout Belu System Roll Couple | M/s Imran Trader Bhakkar | 99,333 |
| 85 | 11.11.2017 | 297 | 11.11.2017 | A-05270 | Smoke Heat & Sui Gas Detector Temperature and Humalator Control | M/s Imran Trader Bhakkar | 91,845 |
| 86 | 13.11.2017 | 294 | 13.11.2017 | A-05270 | Office tsable Glass Computer Table | M/s Imran Trader Bhakkar | 93,600 |
| 87 | 14.11.2017 | 289 | 14.11.2017 | A-05270 | Office Chair Steel | M/s Imran Trader Bhakkar | 96,525 |
| 88 | 18.11.2017 | 9 | 18.11.2017 | A-05270 | Plastic Tokry Plastic Sanitary Worker Suit Etc | M/s Inam Trader Bhakkar | 89,600 |

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|-----|----------------|------|----------------|---------|---|--|---------|
| 89 | 13.10.2 017 | 256 | 13.10 .2017 | A-05270 | Discharge Slip Bin Card & Panaflex | M/s Imran Trader Bhakkar | 95,238 |
| 90 | 09.12.2 017 | 838 | 09.12 .2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 99,200 |
| 91 | 13.12.2 017 | 842 | 13.12 .2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 95,500 |
| 92 | 21.12.2 017 | 26 | 21.12 .2017 | A-05270 | Uniform Suit | M/s Inam Trader Bhakkar | 9,300 |
| 93 | 23.12.2 017 | 1173 | 23.12 .2017 | A-05270 | Lab Items | M/s Ahmed Surgical Bhakkar | 99,600 |
| 94 | 16.12.2 017 | 28 | 16.12 .2017 | A-05270 | Uniform Kit , Jarsi | M/s Inam Trader Bhakkar | 98,800 |
| 95 | 16.12.2 017 | 867 | 16.12 .2017 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 99,400 |
| 96 | 13.12.2 017 | 436 | 13.12 .2017 | A-05270 | Concret Pool Gate concret Painted | M/s Imran Trader Bhakkar | 95,940 |
| 97 | | 30 | | A-05270 | Briding for NCD Corner Briding For TB, Hepatitis etc. | M/s Inam Trader Bhakkar | 97,110 |
| 98 | 0 | 868 | 0 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 98,300 |
| 99 | 0 | 818 | 0 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 99,250 |
| 100 | 0 | 1913 | 0 | A-05270 | Lab Items | M/s Ahmed Surgical Bhakkar | 99,400 |
| 101 | 20.11.2 017 | 904 | 20.11 .2017 | A-05270 | Printing | M/s Khyber International Lahore | 155,050 |
| 102 | 0 | 0 | 0 | A-05270 | POL | M/s Ikram Chattah & Sons | 38,460 |
| 103 | 0 | 0 | 0 | A-05270 | LP | M/s Murshad Abad Mankera | 172,494 |
| 104 | 05.01.2 018 | 838 | 05.01 .2018 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 98,500 |
| 105 | 13.01.2 018 | 629 | 13.01 .2018 | A-05270 | Samsung Glaxy A6 | M/s Imran Trader Bhakkar | 98,280 |

| | | | | | Tab | | |
|-----|------------|------------|------------|---------|----------------------------------|--|---------|
| 106 | 16.01.2018 | 607 | 16.01.2018 | A-05270 | Concret Poll, Concret Pipe | M/s Imran Trader Bhakkar | 99,333 |
| 107 | 16.01.2018 | 604 | 16.01.2018 | A-05270 | Samsung Glaxy A6 Tab | M/s Imran Trader Bhakkar | 98,280 |
| 108 | 16.01.2018 | 900 | 16.01.2018 | A-05270 | LP | M/s Premier Traders, Near DHQ Hospital Bhakkar | 100,000 |
| 110 | 20.01.2018 | 953 | 20.01.2018 | A-05270 | Almari Complete | M/s Imran Trader Bhakkar | 98,280 |
| 111 | 19.01.2018 | 957 | 19.01.2018 | A-05270 | Reception Desk | M/s Imran Trader Bhakkar | 99,450 |
| 113 | 12.02.2018 | 964 | 12.02.2018 | A-05270 | Medicine Rack | M/s Imran Trader Bhakkar | 46,800 |
| 114 | 0 | 0 | 0 | A-05270 | FESCO | FESCO | 94,193 |
| 115 | 08.02.2018 | 967 | 08.02.2018 | A-05270 | Medicine Rack | M/s Imran Trader Bhakkar | 87,750 |
| 118 | 0 | 980 | 0 | A-05270 | Cotton, Cotton Pipe Cotton Hook | M/s Imran Trader Bhakkar | 99,246 |
| 123 | 25.02.2018 | 106 | 25.02.2018 | A-05270 | Homeo Medicine | M/s AL - Hameed Homeo Bhakkar | 99,920 |
| 133 | 03.03.2018 | 1939 | 03.03.2018 | A-05270 | Lab Items | M/s Ahmed Surgical Bhakkar | 98,500 |
| 134 | 08.03.2018 | 1128 | 08.03.2018 | A-05270 | PC Complete & Other IT Equipment | M/s Imran Trader Bhakkar | 99,941 |
| 135 | 08.03.2018 | 1119 | 08.03.2018 | A-05270 | Revolveing Chair Visiting Chair | M/s Imran Trader Bhakkar | 87,750 |
| 136 | 13.03.2018 | 1123 | 13.03.2018 | A-05270 | Lock China, Full & Medium | M/s Imran Trader Bhakkar | 81,900 |
| 139 | 0 | 0 | 0 | A-05270 | PTCL | PTCL | 82,550 |
| 145 | 0 | 0 | 0 | A-05270 | Medicines LP Day to day | M/s Murshad Abad Mankera | 213,383 |
| 146 | | 360 | | A-05270 | Cap. Omprazole 20mg | Fazal Medical Store Bhakkar | 100,000 |
| 147 | 0 | Bkrhs 2726 | 0 | A-05270 | Electric Items | Malik Trader Bhakkar | 96,619 |
| 148 | 24.03.2018 | 369 | 24.03.2018 | A-05270 | Examination Gloves | Fazal Medical Store Bhakkar | 90,000 |
| 149 | 28.03.2018 | BKRhs 2697 | 28.03.2018 | A-05270 | Curtains Etc. | Malik Trader Bhakkar | 99,473 |
| 150 | 30.03.2018 | BKRhs 2706 | 30.03.2018 | A-05270 | Electric Items | Malik Trader Bhakkar | 99,590 |
| 151 | 30.03.2018 | 2696 | 30.03.2018 | A-05270 | Office table (deco type) | Malik Trader Bhakkar | 73,710 |
| 152 | 10.04.2018 | 2695 | 10.04.2018 | A-05270 | Phenyal Liquid | Malik Trader Bhakkar | 91,260 |
| 153 | 4.05.2018 | | 4.05.2018 | A-05270 | Electricity | FESCO | 360,266 |
| 163 | 24.04.2018 | 1669 | 24.04.2018 | A-05270 | Electric Device | Imran Trader Bhakkar | 98,280 |

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|-------|------------|-----------------|------------|---------|---------------------------|----------------------------------|------------|
| 170 | 04.05.2018 | 901614819 | 04.05.2018 | A-05270 | AC 1.5 | ChangHong Ruba Lahore | 1,123,300 |
| 171 | 04.05.2018 | MNM-MNK 02/2018 | 04.05.2018 | A-05270 | Drip Stand Delivery Table | Mirza Niaz Muhammad & Sons | 224,164 |
| 179 | 0 | 0 | 0 | A-05270 | LP | M/s Murshad Abad Mankera | 425,571 |
| 180 | 0 | 0 | 0 | A-05270 | PITB Lahore | PITB Lahore | 98,500 |
| 181 | 14.05.2018 | 16516 | 14.05.2018 | A-05270 | Incubator with Accessrios | M/s Mediquips SMC Lhr. | 1,397,760 |
| 182 | 24.05.2018 | 1483/17-18 | 24.05.2018 | A-05270 | Electrolyte Analyzer | M/s Popular International Lahroe | 225,000 |
| 184 | 0 | 0 | 0 | A-05270 | FESCO | FESCO | 310,077 |
| 192 | 26.05.2018 | 2111 | 26.05.2018 | A-05270 | Wooden almari | M/s Imran Trader Bhakkar | 80,730 |
| 193 | 28.05.2018 | 2139 | 28.05.2018 | A-05270 | Wooden Almari | M/s Imran Trader Bhakkar | 80,730 |
| 194 | 29.05.2018 | 1982 | 29.05.2018 | A-05270 | Uniform | M/s Imran Trader Bhakkar | 98,280 |
| 196 | 0 | 0 | 0 | A-05270 | POL | M/s Ikram Chattah & Sons | 103,600 |
| 197 | 27.04.2017 | NOW-17-043073 | 27.04.2017 | A-05270 | MSD Medicine | M/s Ferose Sons Lahore | 202,800 |
| 198 | 30.03.2017 | 1162000452 | 30.03.2017 | A-05270 | MSD Medicine | M/s Novartis Pharma Karachi | 117,100 |
| 200 | 16.06.2017 | iv180014 | 16.06.2017 | A-05270 | MSD Medicine | m/S Pfizer Karachi | 81,000 |
| 205 | 07.06.2018 | 25 | 07.06.2018 | A-05270 | LP | M/s Fazal Medicose Bhakkar | 99,000 |
| 206 | 08.06.2018 | 31 | 08.06.2018 | A-05270 | LP | M/s Fazal Medicose Bhakkar | 90,000 |
| 207 | 09.06.2018 | 28 | 09.06.2018 | A-05270 | LP | M/s Fazal Medicose Bhakkar | 98,250 |
| 208 | 11.06.2018 | 22 | 11.06.2018 | A-05270 | LP | M/s Fazal Medicose Bhakkar | 99,000 |
| Total | | | | | | | 15,859,254 |

THQ Hospital Derya Khan

| Inv. No | Inv Date | Account Description | Item Description | Supplier Name | Amount |
|---------|------------|---------------------|----------------------------|-----------------|--------|
| 2 | 15-01-2018 | other | Fixer Developor X-Ray | Tanveer Traders | 98,665 |
| 30 | 13-08-2017 | MSD | Lab Items(for Health Mela) | Tanveer Traders | 98,958 |
| 39 | 18-10-2017 | other | Ground level with soling | Tanveer Traders | 83,790 |

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|------|------------|-------|---|-----------------------------|---------|
| 47 | 24-10-2017 | other | Sanitation Items | Tanveer Traders | 73,490 |
| 45 | 21-10-2017 | other | Ground Filling | Tanveer Traders | 35,100 |
| 38 | 18-10-2017 | other | Ground Filling | Tanveer Traders | 74,385 |
| 63 | 2/11/2017 | COS | Iron Grill front of Main gate | Tanveer Traders | 72,072 |
| 42 | 20-10-2010 | other | Severage hole Dhakan | Tanveer Traders | 78,500 |
| 46 | 23-10-2017 | other | Construction Work | Tanveer Traders | 91,350 |
| 37 | 17-10-2017 | other | Tuff Tyle in Main gate | Tanveer Traders | 91,000 |
| 38 | 4/10/2017 | other | HD Lights | Tanveer Traders | 94,770 |
| 24 | 12/10/2017 | COS | Oxygeon Cylinder 240 CFT | Tanveer Traders | 87,165 |
| 48 | | other | Loundary Trolley, Medicine Trolley | Tanveer Traders | 99,828 |
| 51 | 27-10-2017 | Other | Impoted Chair for Doctors | Tanveer Traders | 93,015 |
| 91 | 26-02-2018 | other | Iron Fancy Banch | Tanveer Traders | 99,684 |
| 70 | 10/2/2018 | other | Ground Level with grass | Tanveer Traders | 76,500 |
| 60 | 9/2/2018 | other | Water Filter, Plant, Air Regulator, Trbine hand piece and other items | Tanveer Traders | 90,435 |
| 81 | 20-02-2018 | other | Tuff Tyle in surgical Block | Tanveer Traders | 92,720 |
| | | Wapda | Wapda | Fesco | 500,916 |
| | | Wapda | Wapda | Fesco | 946,782 |
| 1914 | 2/1/2018 | other | Lab items | Ahmad Diagnostic & Surgical | 99,900 |
| 1903 | 28-12-2017 | other | Lab Items | Ahmad Diagnostic & Surgical | 99,850 |
| 68 | 15-10-2017 | other | Bleech Liquid | Malik Traders | 99,450 |
| 75 | 6/12/2017 | other | Energy Sever, BP Operatus, Stathoscope | Malik Traders | 98,467 |
| 49 | 1/10/2017 | other | Shaper for Medicines | Malik Traders | 99,684 |
| 91 | 26-01-2018 | other | Stashanry | Malik Traders | 99,684 |
| 66 | 6/10/2017 | other | Ragzine, Soap, Plastic Balti, Energy Saver | Malik Traders | 99,684 |

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|----|------------|-------|---|-----------------|--------|
| 65 | 10/10/2017 | other | Jharu, Surf, Harpic, Air Freshner | Malik Traders | 99,988 |
| 68 | 14-11-2017 | other | Fnayl, Bath Brush, Jala Brush, Jharu | Malik Traders | 99,895 |
| 96 | 30-11-2017 | other | MS Room Tyle | Tanveer Traders | 92,500 |
| 75 | 23-11-2017 | other | Daining Room Hostel Finshing Tyle | Tanveer Traders | 97,500 |
| 74 | 22-11-2017 | other | Hostal Bramda finshing Tyle | Tanveer Traders | 72,500 |
| 76 | 23-11-2017 | other | Repair of Generator | Tanveer Traders | 37,499 |
| 73 | 22-11-2017 | other | TV Lawn finshing Tyle | Tanveer Traders | 77,500 |
| 72 | 21-11-2017 | other | Doctors Hostal Room finshin Tyle | Tanveer Traders | 97,500 |
| 71 | 20-11-2017 | other | Core Table Safty air hood and OT lights | Tanveer Traders | 63,180 |
| 70 | 20-11-2017 | other | Alumonium Door in Nursary Ward and OPD | Tanveer Traders | 85,995 |
| 67 | 18-11-2017 | other | Complete Coor Below System | Tanveer Traders | 75,000 |
| 61 | 10/11/2017 | other | White Board, Notice Board Big, Almirah X-Ray Room | Tanveer Traders | 85,995 |
| 64 | 14-11-2017 | other | OPD Counter Glasses, X-Ray Room Table, Lab Room Table | Tanveer Traders | 85,585 |
| 94 | 30-11-2017 | Other | Steel Slaiter Complete | Tanveer Traders | 87,750 |
| 93 | 30-11-2017 | Other | AC Cover Parashoot, Fountain Light, Wire Quil | Tanveer Traders | 85,230 |
| 91 | 30-11-2017 | Other | Revalving Chairs Full size for Doctors | Tanveer Traders | 93,015 |
| 90 | 29-11-2017 | other | Heater Fan Hight Quality | Tanveer Traders | 46,000 |
| 89 | 29-11-2017 | other | AC Type Heater Nova | Tanveer Traders | 95,000 |
| 88 | 29-11-2017 | other | Digital Wall Spray Auto Machine | Tanveer Traders | 82,812 |
| 87 | 29-11-2017 | other | Chair Shed Gol for Lawn | Tanveer Traders | 63,882 |
| 82 | 28-11-2017 | other | Saftey Shows and | Tanveer Traders | 49,783 |

| | | | Saftey Gloves | | |
|------------------|------------|-------|--|--------------------|--------|
| 81 | 27-11-2017 | other | Chair Shed Gol for Lawn | Tanveer Traders | 63,882 |
| 79 | 24-11-2017 | other | Nursary Ward Finshing Tyle | Tanveer Traders | 45,000 |
| 77 | 23-11-2017 | other | Tree White Wash, Nursary Ward Seeling | Tanveer Traders | 79,500 |
| 6 | 18-11-2017 | other | Curtion for Hostal, Curtion Stand, Fan Cover | Tanveer Traders | 49,900 |
| 10 | 21-11-2017 | other | Hospital Main Building Front Side white Wash | Tanveer Traders | 93,846 |
| 19 | 22-11-2017 | other | Electric Items | Tanveer Traders | 49,882 |
| 20 | 27-11-2017 | other | LED Trolley Stand, Projector | Tanveer Traders | 39,546 |
| 3.7 1E +08 | 30-11-2017 | other | Gas | linde pakistan ltd | 32,760 |
| 75 | | Wapda | Wapda | Fesco | 97,000 |
| 100 | 15-11-2017 | other | Banners Frame | Tanveer Traders | 47,385 |
| 98 | 13-11-2017 | other | Hand Sanitizer, | Tanveer Traders | 85,995 |
| 96 | 11/11/2017 | other | Oxygeon Cylinder 55 CFT | Tanveer Traders | 92,196 |
| 57 | 9/11/2017 | other | Oxygeon Cylinder Original | Tanveer Traders | 92,196 |
| 47 | 8/11/2017 | other | Iron Grill of Doctors Hostel | Tanveer Traders | 50,825 |
| 49 | 6/11/2017 | other | Main Board Urdu Word Electric Main Gate | Tanveer Traders | 68,850 |
| 42 | 6/11/2017 | other | Concreat Banch And Table for Lawn | Tanveer Traders | 63,600 |
| 33 | 2/11/2017 | other | Opposite of Murchary 230 feet wall | Tanveer Traders | 83,950 |
| 30 | 1/11/2017 | other | Tubwell lawn ground fillng and plants with grass | Tanveer Traders | 92,771 |
| 22 | 1/11/2017 | other | Stand Pipe iron for dhobi ghat and ground level | Tanveer Traders | 70,530 |
| 29 | 2/12/2017 | other | Alumonium Door of Hospital | Tanveer Traders | 84,103 |

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|------------------|------------|-------|---|-----------------------------|---------|
| 21 | 1/12/2017 | other | Water Filter Plant | Tanveer Traders | 89,505 |
| 19 | 1/12/2017 | other | Washing Machine Plant Full size | Tanveer Traders | 87,750 |
| 11 | 1/12/2017 | other | Floor Mapping, and Room numbering (Revamping) | Tanveer Traders | 82,800 |
| 230 327 33 | 10/4/2018 | other | X-Ray Films | Fujifilm pakistan Ltd | 657,430 |
| | | Wapda | Wapda | Fesco | 708,883 |
| 193 6 | 15-02-2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 68,000 |
| 194 3 | 17-03-2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 49,700 |
| 194 0 | 28-02-2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 47,000 |
| 193 1 | 10/2/2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 49,000 |
| 195 9 | 17-04-2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 49,950 |
| 193 7 | 24-02-2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 49,830 |
| 196 5 | 27-04-2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 99,700 |
| 195 7 | 1/4/2018 | other | Lab Items | Ahmad Diagnostic & Surgical | 98,900 |
| 730 | 29-04-2018 | other | Printing Publication | Ibrahim Nabi Bakhsh | 49,842 |
| 703 | 20-12-2017 | other | Printing Publication | Ibrahim Nabi Bakhsh | 26,910 |
| 715 | 2/2/2018 | Other | Printing Publication | Ibrahim Nabi Bakhsh | 34,105 |
| 722 | 12/2/2018 | other | Printing Publication | Ibrahim Nabi Bakhsh | 35,919 |
| 718 | 8/2/2018 | Other | Printing Publication | Ibrahim Nabi Bakhsh | 31,824 |
| 725 | 20-02-2018 | other | Printing Publication | Ibrahim Nabi Bakhsh | 99,450 |
| 144 | 20-02-2018 | other | Lab Items | Malik Traders | 69,600 |

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|------------|------------------------|----------|---|----------------------------|---------|
| 143 | 17-02-2018 | other | Lab Items | Malik Traders | 44,750 |
| 144 | 21-02-2018 | other | Lab Items | Malik Traders | 82,000 |
| 142 | 19-02-2018 | other | Lab Items | Malik Traders | 29,550 |
| 142 | 10/2/2018 | Other | Shoppers | Malik Traders | 46,883 |
| bdk s1 | | Other | Laptop IV | Malik Traders | 97,650 |
| bdk s2 | | Other | Laptop IV | Malik Traders | 97,650 |
| bdk s3 | | other | Laptop IV | Malik Traders | 97,650 |
| bdk s4 | | other | Printer New HP 402dn | Malik Traders | 53,820 |
| bdk s5 | | other | Printer New HP 402dn | Malik Traders | 67,860 |
| bdk s8 | | other | OT Equipment | Malik Traders | 56,910 |
| bdk s10 | | other | Repair of Dark Room | Malik Traders | 52,650 |
| bdk s39 | | other | Printer New HP 402dn | Malik Traders | 53,820 |
| 492 -- | month of feb- | medicine | LP | Khan Medical Store | 906,966 |
| | | Wapda | Wapda | Fesco | 254,141 |
| 716 | month of march 2018 | medicine | Medicine | Khan Medical Store | 696,947 |
| 349 | | other | Refreshment | Nobel Trade & Solutions | 45,000 |
| 348 | | other | Refreshment | Nobel Trade & Solutions | 47,700 |
| 437 | | other | Refreshment | Nobel Trade & Solutions | 46,800 |
| 346 | | other | Refreshment | Nobel Trade & Solutions | 42,570 |
| 344 | | other | Refreshment | Nobel Trade & Solutions | 44,960 |
| 351 | | other | Refreshment | Nobel Trade & Solutions | 42,300 |
| 350 | | other | Refreshment | Nobel Trade & Solutions | 44,100 |
| 625 | | other | Hiring of Sound System | Asfar Traders | 21,000 |
| 626 | | other | Catering Arrangements | Asfar Traders | 99,000 |
| 627 | | other | Sitting Arreangements of visitors | Asfar Traders | 99,000 |

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|-----|----------|-------------------|-----------------------------|--|---------|
| 67 | | other | Sealer Printer | Tanver Traders | 99,600 |
| 48 | | other | Waste bean Cluch Set | Tanver Traders | 94,000 |
| 50 | | other | Medicine Rack Iron 03 Nos | Tanver Traders | 97,648 |
| 5 | | other | Bed Sheets | Tanver Traders | 71,370 |
| 63 | | other | Construction + Tyles in OT | Tanver Traders | 83,550 |
| 13 | | other | Equipements Ambo bag etc | Tanver Traders | 92,921 |
| 12 | | other | HB Strip Mission Plus | Tanver Traders | 99,450 |
| 95 | | other | Lab Items | Tanver Traders | 99,450 |
| 7 | | other | Equipements Ambo bag etc | Tanver Traders | 84,065 |
| 86 | | other | IT Equipment | Tanver Traders | 91,377 |
| 101 | | other | IT Equipment | Aazan Traders | 90,032 |
| 121 | | other | Tablet charger etc | Aazan Traders | 38,903 |
| 105 | | other | Electric Work | Aazan Traders | 77,057 |
| 111 | | other | Lal Paint | Aazan Traders | 49,608 |
| 109 | | other | Table Racks | Aazan Traders | 73,710 |
| 122 | | other | Fancy Imported table | Aazan Traders | 61,495 |
| 143 | | other | Water Dispensor | Aazan Traders | 85,995 |
| 133 | | other | Constructin work at kitchen | Aazan Traders | 96,642 |
| 110 | | other | Water Dispensor | Aazan Traders | 57,330 |
| 147 | | other | Wipers | Aazan Traders | 93,191 |
| 974 | 17-Nov | Medicine | Medicine | Khan Medical Store | 770,252 |
| 659 | 15-11/17 | Sales Tax Invoice | Printing Publication | Ibrahim Nabi Bakhsh Printing Press General Suppliers | 95,402 |
| 656 | 15-10-17 | Sales Tax Invoice | Printing Publication | Ibrahim Nabi Bakhsh Printing Press General Suppliers | 95,823 |
| 28 | | other | Others | Tanver Traders | 72,540 |
| 32 | | other | Others | Tanver Traders | 82,400 |
| 29 | | other | Others | Tanver Traders | 86,814 |

| | | | | | |
|-----------|------------|----------|---|-----------------------------------|----------------|
| 27 | | other | Others | Tanver Traders | 80,379 |
| 97 | | other | Others | Tanver Traders | 97,800 |
| 18 | | other | Others | Tanver Traders | 89,154 |
| 86 | | other | Others | Tanver Traders | 84,825 |
| 88 | | other | Others | Tanver Traders | 99,864 |
| 23 | 15-07-2017 | other | Bed Sheets | Tanveer Traders | 85,000 |
| 40 | 5/8/2017 | other | Bed Sheets | Tanveer Traders | 85,000 |
| 42 | 22-08-2017 | other | Stashanry | Tanveer Traders | 49,046 |
| 36 | 22-08-2017 | other | Baby Weight Machine, Weight Skall | Tanveer Traders | 43,875 |
| 18 | | other | Chiller AC | Tanveer Traders | 98,000 |
| 155 98 | 19-07-2017 | Medicine | Anti Snake Vennium | National Institute of Health | 120,000 |
| 117 4 | 10/8/2017 | other | Labortary Items | Ahmad Diagnostic & Surgical | 99,300 |
| 76 | 12/7/2017 | other | Others | Malik Traders | 98,163 |
| 77 | 19-07-2017 | other | Others | Malik Traders | 99,497 |
| 85 | 15.08.17 | other | Others | Malik Traders | 98,285 |
| 647 | 12.08.17 | other | Printing | Ibrahim Nabi Bakhsh | 99,918 |
| 648 | 11.09.17 | other | Printing | Ibrahim Nabi Bakhsh | 99,684 |
| 31 | 11.09.17 | other | Stationry | Malik Traders | 99,988 |
| 10 | 26-08-2017 | other | Misc | Malik Traders | 99,859 |
| Total | | | | | 16,959,70 7 |

Annexure-K
2.4.1.14

| Date | Obj ect Co de | Supplier / Contractor | Descri ption | Qt y | Rat e | Amou nt of Bill | Contra ct rate with M/s Iqbal & Co. | Overp ayme nt per Pkt | Recov ery |
|------------|------------------------|-------------------------------------|-----------------|---------|----------|-----------------------|--|--------------------------------|--------------|
| 7/7/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 5/10/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 5/10/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 7/9/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 8/9/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 10/10/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 10/10/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 12/7/2017 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 17/10/17 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 17/10/17 | A03927 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 100 | 950 | 95,000 | 699 | 251 | 25000 |
| 17/7/ | A0 | Zuraiz | F-6 | 10 | 950 | | 699 | 251 | 25000 |

| | | | | | | | | | |
|--------------|----------------|--|-----------------------|---------|-----|---------------|-----|-----|-------------|
| 17 | 392 7 | Surgical & Medicine Pharmacy | HPS Fillter | 0 | | 95,000 | | | |
| 17/7/ 17 | A0 392 7 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 10 0 | 950 | 95,000 | 699 | 251 | 25000 |
| 22/09 /17 | A0 392 7 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 10 0 | 950 | 95,000 | 699 | 251 | 25000 |
| 22/09 /17 | A0 392 7 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 10 0 | 950 | 95,000 | 699 | 251 | 25000 |
| 26/7/ 17 | A0 392 7 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 10 0 | 950 | 95,000 | 699 | 251 | 25000 |
| 26/7/ 17 | A0 392 7 | Zuraiz Surgical & Medicine Pharmacy | F-6 HPS Fillter | 10 0 | 950 | 95,000 | 699 | 251 | 25000 |
| Total | | | | | | 1,520, 000 | | | 400,00 0 |

Annexure-L**4.4.1.11****Unauthorized procurement from Health Council fund -Rs 1.027 million**

| Date | Items | Cheque No. | Payee's Name/ Supplier Name | Date of purchase Bill | Date of requisition to committee | Gross Amount (Rs) |
|--------------|-------------------------|-------------------|--|------------------------------|---|--------------------------|
| 07-03-17 | Aluminum Work | 178 | Malik Steel Welding Work | 29.05.2017 | 29.06.2017 | 99,000 |
| 07-03-17 | Iron Shed Work | 180 | Malik Sajid | 18.06.2017 | 03.07.2017 | 75,600 |
| 07-03-17 | Aluminum Work | 181 | Muddasir Hassan | 06.06.2017 | 03.07.2017 | 53,040 |
| 07-08-17 | Flex with Board | 183 | Liaqat Ahmad | 22.06.2017 | 08.07.2017 | 78,000 |
| 07-08-17 | Steel Buckets | 184 | Al Karam Traders | 06.06.2017 | 03.07.2017 | 44,000 |
| 07-06-17 | Dental Items | 191 | Ahmad Traders | 02.06.2017 | 03.07.2017 | 58,000 |
| 11-01-17 | X-Ray Repair Bill | 295 | Bio Star Lahore | 12.09.2017 | 09.10.2017 | 98,900 |
| 11-01-17 | X-Ray Software | 293 | Multi Engineering Lahore | 23.08.2017 | 18.10.2017 | 98,786 |
| 11-01-17 | Repair of X Ray Machine | 292 | Multi Engineering Lahore | 23.09.2017 | 18.10.2017 | 99,790 |
| 08-05-17 | Samsung Galaxy Tab A 6 | 224 | Gondal Traders | 17.07.2017 | 05.08.2017 | 49,950 |
| 28-11-18 | Medicine for Emergency | 319 | Batala Medical store | 07.11.2017 | 16.11.2017 | 93,720 |
| 12-07-17 | X-Ray Repair Bill | 324 | Multi Engineering Lahore | 15.11.2017 | 20.11.2017 | 79,700 |
| 04-05-18 | Aluminum Work for Queue | 396 | Shakar Glass House | 05.04.2018 | 30.03.2018 | 98,700 |
| Total | | | | | | 1,027,186 |

Annexure-M
4.4.2.4

Doubtful payments of arrears of pay & allowance Rs 4.421 million

| Sr. No. | Name | Designation | Amount (Rs) |
|--------------|--------------------|--------------------|------------------|
| 1 | Noreen Iqbal | WMO | 388,992 |
| 2 | KAINAT ZAKA | WMO | 94,224 |
| 3 | SAIRA FARYAL | WMO | 341,785 |
| 4 | ASMA ASIF | WMO | 49,456 |
| 5 | SEERAT RANA | WARD SERVANT | 76,077 |
| 6 | MUHAMMAD RAFIQUE | WARD SERVANT | 17977 |
| 7 | IRFAN RIAZ | SURGEON | 103,888 |
| 8 | GHULAM SABRI | STAFF NURSE | 24,000 |
| 9 | ORTHOPEDIC SURGEON | ORTHOPEDIC SURGEON | 319,162 |
| 10 | QAISER YOUNAS | OPHTH TECHNICIAN | 38,628 |
| 11 | LUBNA HUSSAIN | MID WIFE | 261,194 |
| 12 | M. NAVEED YASIN | MEDICAL OFFICER | 118,998 |
| 13 | ADEEL MEHMOOD | MEDICAL OFFICER | 167,239 |
| 14 | TAIMOOR KARAMAT | MEDICAL OFFICER | 360,000 |
| 15 | MUHAMMAD ASHRAF | MEDICAL OFFICER | 497,010 |
| 16 | ABDUL BASIT | LAB TECH BLOOD B.K | 96,399 |
| 17 | RAZIA NAZIR | HEAD NURSE | 24000 |
| 18 | SAMAN NAUREEN | GYNECOLOGIST | 776,951 |
| 19 | FARZANA AMIN | CHARGE NURSE | 24000 |
| 20 | MISBAH | CHARGE NURSE | 24000 |
| 21 | MUSSARAT RANI | CHARGE NURSE | 50,216 |
| 22 | Saima Javed | CHARGE NURSE | 131,115 |
| 23 | SHEHBAZ AMIR | DRIVER | 33,126 |
| Total | | | 4,420,872 |

Annexure-N
4.4.2.7

Non-recovery of overpaid pay & allowances - Rs. 1.847 million

| Sr. No. | Name of Employee | Designation | Regularized w.e.f | SSB | Misc Allow | Total | Period in month | Total Amount (Rs) |
|--------------|---------------------|--------------|-------------------|-------|------------|-------|-----------------|-------------------|
| 1 | Naveed Anjum | Dhobi | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197535 |
| 2 | Seerat Rana | Ward Servant | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197535 |
| 3 | Shahbaz Hussain | W Servant | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197,535 |
| 4 | Subhan Ali | Masalchi | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197,535 |
| 5 | M. Nadeem | Bildar | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197,535 |
| 6 | Qamar Shahzad | Bildar | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197,535 |
| 7 | Jamshid Ali | Bildar | 01-03-13 | 2,739 | 300 | 3039 | 65 | 197,535 |
| 8 | Hafiz Zille Rabbani | OTA | 01-03-13 | 3,531 | 350 | 3881 | 65 | 252,265 |
| 9 | SHAGUFT A BANO | C. Nurse | 14-03-17 | 5,673 | 560 | 6233 | 17 | 105,961 |
| 10 | UZMA RIAZ | C. Nurse | 14-03-17 | 5,673 | 560 | 6233 | 17 | 105,961 |
| Total | | | | | | | | 1,846,932 |

Annexure-O
6.4.2.1

Non-production of record – Rs 47.645 million

| Name of Formation | Detail of Record Not Produced | Amount (Rs in million) |
|---|---|-----------------------------------|
| CEO (DHA) Hafizabad | Adjustment of pay and allowances as arrears without any justification. No orders/ evidence/service books in this regard | 175,411 |
| District Health Officer Hafizabad | Sanction of the expenditure was not available in record | 1,613,000 |
| District Health Officer Hafizabad | Log books, Consumption Certificate | 920,079 |
| Deputy District Health Officer Hafizabad | Log book not produced | 132,189 |
| Deputy District Health Officer Pindi Bhattian | Log book not produced | 97,386 |
| DHQ Hospital Hafizabad | Log books, Consumption Certificate | 1,409,229 |
| DHQ Hospital, Hafizabad | Record of off cycle payments was not maintained | 1,891,628 |
| THQ Hospital Pindi Bhattian | Log books, Consumption Certificate | 923,095 |
| THQ Hospital, Pindi Bhattian | Record of off cycle payments was not maintained | 2,073,358 |
| District Health Officer Hafizabad | Adjustment bills of the officials alongwith sanctions,due drawn statement was also not prepared | 36,280,000 |
| RHC Jallal Pur Bhattian | Payment made from cost center HY 9006 to employees but no record was available to verify the payment. | 599,800 |
| RHC VanikeTarar | Payment made from cost center HY 9005 to employees but no record was available to verify the payment | 869,667 |
| RHC Sukheke Mandi | Payment made from cost center HY 9007 to employees but no record was available to verify the payment | 661,130 |
| Total | | 47,645,972 |

Annexure-P
6.4.4.4

**Recovery of house rent and conveyance allowance -
Rs 10.985 million**

| Name of Formations | Description | Amount (Rs) |
|--------------------------------------|---|-------------------|
| District Health Officer Hafizabad | Non-deduction of House Rent & Conveyance Allowance | 2,330,135 |
| MS DHQ Hospital Hafizabad | Non-deduction of House Rent & Conveyance Allowance | 3,283,668 |
| MS DHQ Hospital Hafizabad | Non-deduction of House Rent & Conveyance Allowance | 2,520,000 |
| M.S DHQ hospital Hafizabad | Penal Rent @ of 60 | 720,000 |
| M.S THQ Pindi Bhattian | Non-deduction of House Rent & Conveyance Allowance | 136,394 |
| MS THQ Hospital Pindi Bhattian | House Rent Allowance & Conveyance Allowance | 1,139,923 |
| M.S THQ Hospital Pindi Bhattian | Illegal Occupation | 768,000 |
| MS THQ Hospital Pindi Bhattian | House Rent Allowance | 17,784 |
| AMS Trauma Centre Hafizabad | Conveyance Allowance | 21,208 |
| SMO RHC Kalakey Mandi | of HRA and Conveyance Allowance | 47,724 |
| Total | | 10,984,836 |

Annexure-Q**6.4.4.6****Irregular payment of health sector reform allowance - Rs 5.145 million**

| Formation | Description | Amount (Rs) |
|---|--|--------------------|
| District Health Officer Hafizabad | HSRA was not admissible in DHO office and MCH centres & HSRA Arrears Drawn | 248,018 |
| District Health Officer Hafizabad | Leave Period | 148,054 |
| Deputy District Health Officer Pindi Bhattian | HSRA was not admissible in DDHO office | 21,864 |
| M.S DHQ hospital Hafizabad | Leave Period | 1,353,847 |
| M.S DHQ hospital Hafizabad | Absent from duty and their | 564,000 |
| M.S DHQ hospital Hafizabad | Only admissible in the less attractive DHQs/THQs | 1,474,897 |
| M.S DHQ hospital Hafizabad | Paid to various doctors without admissibility | 518,964 |
| M.S DHQ hospital Hafizabad | Unauthorized Payment of HSRA | 136,418 |
| MS THQ Hospital Pindi Bhattian | Absent Period | 270,000 |
| M.S THQ hospital Pindi Bhattian | Leave Period | 153,167 |
| THQ Hospital Pindi Bhattian | Unauthorized Payment of HSRA | 77,494 |
| SMO RHC Jallal Pur Bhattian | During leave period | 14,795 |
| SMO RHC Venneke Tarar District Hafizabad | Leave Period | 9335 |
| SMO RHC Sukheke Mandi District Hafizabad | Leave Period | 63,360 |
| SMO RHC Kalakey Mandi | Leave Period | 91,561 |
| Total | | 5,145,774 |

**Annexure-R
Para -7.4.1.2**

**Misclassification of Expenditure
CEO (DHA) Jhelum (PDP No.10)**

| Cost Centre | Cost Centre Description | GL Code | Total Amount (Rs) |
|-------------|-------------------------|---------|-------------------|
| Jv-9001 | Other | A01270 | 584,250 |
| JV-9003 | Other | A01270 | 923,671 |
| JV-9002 | Other | A01270 | 72,180 |
| Total | | | 1,580,101 |

DO Health Jhelum (PDP No.35)

| Cost Centre | Cost Centre Description | GL Code | Total Amount (Million) |
|-------------|-------------------------|---------|------------------------|
| Jv-9012 | Others | Nil | 19.0970 |
| JV-9013 | Others | Nil | 0.348 |
| JV-9015 | Others | Nil | 0.072 |
| Jv-9016 | Others | Nil | 0.095 |
| Jv-9017 | Others | Nil | 1.975 |
| Total | | | 21.587 |

DHQ Hospital Jhelum (PDP No.85)

| Object Code | Object Classification | Total Budget | Progressive Expenditures (Rs) |
|-------------|--|--------------|-------------------------------|
| A03201 | Postage and telegraph | 40,000 | 40,000 |
| A03202 | Telephone and trunk call | 442,461 | 428,095 |
| A03205 | Courier and Pilot Service | 10,000 | 2,240 |
| A03301 | Gas | 4,771,479 | 4,768,001 |
| A03303 | Electricity | 13,591,476 | 12,234,744 |
| A03408 | Rent of machine and equipment | 90,000 | 0.00 |
| A03805 | Travelling Allowance | 1,922,040 | 1,817,831 |
| A03807 | POL charges | 945,040 | 841,892 |
| A03901 | Stationary | 189,000 | - |
| A03902 | Printing and publication | 5,193,999 | 3,276,015 |
| A03905 | Newspaper periodicals and books | 2,000 | - |
| A03906 | Uniform & protective clothing | 6,000 | 5,812 |
| A03907 | Advertising and publicity | 96,588 | 64,471 |
| A03927 | Purchase of drugs and medicines | 29,413,556 | 26,992,303 |
| A03942 | Cost of other stores | 4,200,300 | 2,470,140 |
| A03970 | Others | 369,038 | 333,168 |
| A03970-1 | Other store and purchase of nitros and oxygen gass | 504,108 | 252,054 |
| A03970-8 | Bedding & clothing | 398,800 | 306,588 |
| A03970-9 | X-Ray films | 2,471,741 | 761,623 |
| A03972 | Expenditure on Patient Diet | 22,750 | 2,750 |
| A04114 | Superannuation encashment of LPR | 8,305,000 | 7,120,604 |
| A01277 | Contingent paid staff (Daily Basis) | 2,000 | - |
| A12403 | Other Buildings | 152,000 | 152,420 |

| | | | |
|--------|--|------------|------------|
| A06301 | Entertainment and gift | 120,000 | 73,780 |
| A09201 | Hardware | 39,700 | 19,700 |
| A09202 | Software | 20,000 | - |
| A09203 | Purchase of IT Equipment | 1,102,759 | 142,585 |
| A09404 | Purchase of Medical and Laboratory Equipment | 1,989,830 | 1,555,531 |
| A09601 | Purchase of plant & machinery | 9,310,190 | 9,235,805 |
| A09701 | Purchase of furniture & fixture | 1,180,710 | 1,156,242 |
| A13001 | Repair of Transport | 10,000 | - |
| A13101 | Repair of Machinery & Equipment | 232,050 | 12,050 |
| A13102 | Repair of Medical & laboratory equipment | 426,840 | 402,340 |
| A13201 | Repair of Furniture & fixture | 10,000 | - |
| A13703 | Repair of IT equipment | 44,545 | 39,746 |
| A03959 | STIPEND | 2,370,000 | 2,131,320 |
| | G. TOTAL | 89,996,000 | 76,639,850 |

Annexure-S
Para -7.4.3.4

Overpayment due to non-deduction of House rent allowance, conveyance allowance and 5% of Basic payDHQ Hospital Jhelum (PDP No.92)

| Name | Designation | Residence No | Basic pay | HR A | CA | 5% | Monthly total | Period | Amount (Rs) |
|-----------------------|----------------|--------------|-----------|-------|-------|------|---------------|--------------|-------------|
| Muhammad Yousaf Shah | Anesthetist | 5 | 41,200 | 0 | 0 | 2061 | 2,061 | 7/17 to 9/18 | 30,915 |
| Saeed Anwar | MO | 6 | 39,570 | 0 | 0 | 1979 | 1,979 | 7/17 to 9/18 | 29,678 |
| Syeda Sawaira Bukhari | Gynecologist | 8 | 38,350 | 0 | 0 | 1918 | 1,918 | 7/17 to 9/18 | 28,763 |
| Muhammad Adnan Sethi | Pediatrician | 9 | 46,950 | 0 | 0 | 2348 | 2,348 | 7/17 to 9/18 | 35,213 |
| Ijaz Ahamd Shiekh | Consultant | 11 | 95,750 | 0 | 0 | 4788 | 4,788 | 7/17 to 5/18 | 14,785 |
| Rashed Mahmood | MO | 12 | 32,670 | 2955 | 5000 | 1634 | 9,589 | 7/17 to 9/18 | 143,828 |
| Junaid Ahmed | JC | 13 | 16970 | 1235 | 2856 | 849 | 4940 | 7/17 to 9/18 | 74,093 |
| Attia Yasmin | Mid wife | 14 | 0 | 1,307 | 2,856 | 0 | 4163 | 7/17 to 9/17 | 12,489 |
| Nadeem Akhtar | Lab Tech | 16 | 31,560 | 0 | 0 | 1578 | 1578 | 7/17 to 9/18 | 23,670 |
| Noor Fatima | CMT | 17 | 44750 | 0 | 0 | 2238 | 2238 | 7/17 to 9/18 | 22,775 |
| Shamin Akhtar | Aya | 23 | 21310 | 0 | 0 | 1066 | 1066 | 7/17 to 9/18 | 15,983 |
| Naseem Akhtar | Ward Servant | 24 | 18970 | 0 | 0 | 949 | 949 | 7/17 to 9/18 | 14,228 |
| Shabbir Hussain | Ward attendant | 25 | 14260 | 0 | 0 | 713 | 713 | 7/17 to 9/18 | 10,695 |

| | | | | | | | | | |
|----------------|----------------|----|-------|-----|------|------|------|--------------|--------|
| Tahira Imran | Aya | 26 | 12610 | 0 | 0 | 631 | 631 | 7/17 to 9/18 | 9,458 |
| Attia Begum | Ward Servant | 27 | 9710 | 0 | 0 | 486 | 486 | 7/17 to 9/18 | 7,283 |
| Rukhsar Ahmed | Ward attendant | 28 | 20140 | 0 | 0 | 1007 | 1007 | 7/17 to 9/18 | 15,105 |
| Zulfiqar Shah | Ward attendant | 29 | 20140 | 0 | 0 | 1007 | 1007 | 7/17 to 9/18 | 15,105 |
| Michal Masih | Ward cleaner | 30 | 15580 | 0 | 0 | 779 | 779 | 7/17 to 9/18 | 11,685 |
| Manawar Masih | Ward cleaner | 31 | 0 | 911 | 0 | 0 | 911 | 7/17 to 9/18 | 13,665 |
| Mazhar Hussain | Ward attendant | 32 | 17410 | 0 | 0 | 871 | 871 | 7/17 to 9/18 | 13,058 |
| Muhammad Iqbal | Ward attendant | 36 | 18970 | 0 | 0 | 949 | 949 | 7/17 to 9/18 | 14,228 |
| Qaisar Mehmood | Naid Qasid | 37 | 12030 | 0 | 0 | 602 | 602 | 7/17 to 9/18 | 9,023 |
| Matloob Begum | Ward Servant | 38 | 19750 | 0 | 0 | 988 | 988 | 7/17 to 9/18 | 14,813 |
| Qaisar Masih | Ward cleaner | 39 | 12280 | 911 | 1785 | 614 | 3310 | 7/17 to 9/18 | 49,650 |
| Samiul Masih | Ward cleaner | 41 | 17020 | 0 | 0 | 851 | 851 | 7/17 to 9/18 | 12,765 |
| Martha bibi | Ward cleaner | 42 | 17020 | 0 | 0 | 851 | 851 | 7/17 to 9/18 | 12,765 |
| Sajjad Masih | Ward cleaner | 44 | 13930 | 0 | 0 | 697 | 697 | 7/17 to 9/18 | 10,448 |
| Victor Masih | Ward cleaner | 46 | 16240 | 0 | 0 | 812 | 812 | 7/17 to 9/18 | 12,180 |
| Ashraf Masih | Ward cleaner | 47 | 19210 | 0 | 0 | 961 | 961 | 7/17 to 9/18 | 14,408 |
| Bhola | ward | 48 | 1195 | 911 | 178 | 598 | 3294 | 7/17 | 49,403 |

| | | | | | | | | | |
|------------------|-------------------------|-------------------|-----------|----------|----------|----------|------|--------------------|---------------|
| Masih | cleaner | | 0 | | 5 | | | to 9/18 | |
| Azmat Masih | ward cleaner | 49 | 1741 0 | | | 871 | 871 | 7/17 to 9/18 | 13,058 |
| Rabit Masih | ward cleaner | 50 | 1756 0 | | | 878 | 878 | 7/17 to 9/18 | 13,170 |
| Younas Masih | Ward cleaner | 54 | 1975 0 | | | 988 | 988 | 7/17 to 9/18 | 14,813 |
| Riasat Masih | Ward attendant | 55 | 1657 0 | | | 829 | 829 | 7/17 to 9/18 | 12,428 |
| Kamran Ilyas | water carrier | 56 | 1174 0 | | | 587 | 587 | 7/17 to 9/18 | 8,805 |
| Boota Masih | Ward cleaner | 57 | 0 | 911 | 178 5 | 0 | 2696 | 7/17 to 9/18 | 40,440 |
| Zaitoon Bibi | Chief Technicia n | 62 | 3715 0 | 181 8 | 0 | 185 8 | 3676 | 7/17 to 9/18 | 55,133 |
| Robina Tahira | Head Nurse | 64 | 6027 0 | 0 | 0 | 301 4 | 3014 | 7/17 to 9/18 | 45,203 |
| Hassan Raza | Chowkida r | 66 | 9420 | | | 471 | 471 | 1/18 to 9/18 | 4,239 |
| Azmat Kamal | Senior Techn | 67 | 0 | | 285 6 | 0 | 2856 | 1/18 to 9/18 | 42,840 |
| Yousaf Masih | Ward cleaner | - | 1936 0 | 942 | 178 5 | 968 | 3695 | 7/17 to 9/18 | 55,425 |
| Ahmed Din | Imam Khateeb | Masjid quarter | 3075 0 | 0 | 0 | 153 8 | 1538 | 1/18 to 9/18 | 23,063 |
| | | | Total | | | | | | 1,070,7 74 |

Non Deduction of House Rent & Conveyance:

THQ Hospital Sohawa (PDP No.41)

| House No | Name | Designation | BPS | Period | House Rent | Conveyance | Total | Amount Recoverable |
|----------|----------------|--------------|---------|--------|------------|------------|-------|--------------------|
| C-1 | Riffat Parveen | Charge Nurse | BPS -16 | 07/17 | 1,818 | 5,000 | 6,818 | 6,818 |
| Total | | | | | | | | 6,818 |

Non Deduction of 5% House Maintenance Charges:

| House No | Name | Designation | BPS | Period | Rate of B.P0 7/17 to 11/18 | Amount | Rate of B.P 12/17 to 06/18 | Amount | Total Basic Pay | 5% | Remarks |
|----------|-------------------|-----------------|---------|----------------|----------------------------|---------|----------------------------|---------|-----------------|--------|----------------------|
| 1 | Dr. Marium Huma | Gyaecologist | BP S-18 | 08/17 to 06/18 | 38,350 | 153,400 | 41,220 | 288,540 | 441,940 | 22,097 | |
| 2 | Dr. Adeel Iftkhar | Peaditrition | BP S-18 | 08/17 to 06/18 | 30,370 | 121,480 | 38,350 | 268,450 | 389,930 | 19,497 | |
| 3 | Dr. S.K CHOHAN | SMO | BP S-17 | 07/17 to 06/18 | 46,470 | 232,350 | 48,770 | 341,390 | 573,740 | 28,687 | |
| 4 | Riffat Parveen | Charge Nurse | BP S-16 | 07/17 to 06/18 | 23,470 | 117,350 | 24,990 | 174,930 | 292,280 | 14,614 | |
| C-1 | Asia Nisar | Charge Nurse | BP S-16 | 07/17 to 06/18 | 28,030 | 140,150 | 29,550 | 206,850 | 347,000 | 17,350 | |
| C-3 | Kazam Abbas | Homeo Dispenser | BP S-6 | 07/17 to 06/18 | 15,100 | 15,100 | - | - | 15,100 | 755 | 07/2017 not deducted |
| C-2 | Shazada Masih | Ward Servent | BP S-2 | 07/17 to 06/18 | 11,950 | 59,750 | 12,280 | 85,960 | 145,710 | 7,286 | |
| J-2 | Muhammad Iqbal | Ward Attendent | BP S-1 | 07/17 to 06/18 | - | - | 11,740 | 11,740 | 11,740 | 587 | 06/2018 not deducted |
| J-3 | Faryad | Ward | BP | 05/17 to 06/18 | - | - | 9,4 | 18,8 | 18,8 | 942 | 05 |

Masih Servent S-1 18 to 06/18 20 40 40 &06/18 not deducted

| | |
|-------|--------|
| S-1 | 0 |
| Total | 111814 |

RHC Khalas pur (PDP No.121)

| S# | Name Official | Designation | Qtr. NO | Period | House Rent & Conveyance | Remarks |
|----|-----------------|-------------|---------|----------------------|-------------------------|---------------------------------------|
| 1 | Tahira Nazir | LHV | 16 | 13.04.16 to 27.11.17 | 15,390 | house rent and conveyance July to Nov |
| 2 | Nazia Atta | LHV | 17 | 06.09.16 to 07.04.18 | 6,156 | house rent and conveyance Sep to Oct |
| 3 | Azhar Hayat | Dispensor | 18 | 20.07.16 to 21.05.18 | 12,312 | house rent and conveyance July to Oct |
| 4 | Tayyaba Rabbani | M/W | 18 | 04.06.18 to Date | 3,078 | house rent and conveyance June |
| | | | | | 36,936 | |

THQ Hospital P.D.Khan (PDP No.174)

| Name | Designation | Basic pay | wef | HRA | CA | 5% | Amount (Rs) |
|---------------------------|-------------------|-----------|---------|------|------|------|-------------|
| DR Roobina Kausar | SMO | 52700 | 1/1/17 | Nil | Nil | 2635 | 31620 |
| Dr Khalid Mehmood Farooqi | APMO | 108010 | 1/1/17 | Nil | Nil | 5400 | 64800 |
| Abdul samad | Junior technician | 16150 | 1/9/17 | 1140 | 1932 | 807 | 46548 |
| Humaira jabeen | CN | 23470 | 1/1/17 | 1818 | 5000 | 1173 | 95892 |
| Sumaira shujat sh | Head nurse | 51070 | 1/1/17 | Nil | Nil | 2553 | 30636 |
| Misbah naheed | CN | 18910 | 1/10/17 | Nil | Nil | 945 | 11340 |
| Shabnam shaheen | CN | 18910 | 1/1/17 | | | 945 | 11340 |
| TOTAL | | | | | | | 292,176 |

Annexure-T
9.4.1.7

| Cost Center | Code | MS THQ NPT Expenditure 2017-2018 Upto June,2018 | Bud. | Re - app | W / D | F/ budget | Previous | Current | Prog. | Excess (Rs) |
|-------------|--------|---|------------|----------|-------|------------|------------|-----------|------------|-------------|
| KY9006 | A01101 | Basic Pay | 11,722,695 | 0 | 0 | 11,722,695 | 12,818,013 | 990,097 | 13,808,110 | 2,085,415 |
| KY9006 | A01106 | Pay of contract staff | 0 | 0 | 0 | 0 | 12,341,429 | 1,620,000 | 13,961,429 | 13,961,429 |
| KY9006 | A01151 | Basic Pay | 3,895,373 | 0 | 0 | 3,895,373 | 4,731,816 | 393,415 | 5,125,231 | 1,229,858 |
| KY9006 | A01203 | Conveyance Allowance | 1,275,000 | 0 | 0 | 1,275,000 | 1,512,314 | 167,679 | 1,679,993 | 404,993 |
| KY9006 | A01210 | Risk Allowance | 210,000 | 0 | 0 | 210,000 | 229,500 | 19,500 | 249,000 | 39,000 |
| KY9006 | A0121B | Health Professional Allowance | 1,650,000 | 0 | 0 | 1,650,000 | 2,057,054 | 180,635 | 2,237,689 | 587,689 |
| KY9006 | A0121h | Special Healthcare sector reforms | 0 | 0 | 0 | 0 | 262,342 | 66,037 | 328,379 | 328,379 |
| KY9006 | A0121N | Personal Allowance | 0 | 0 | 0 | 0 | 58,021 | 7,715 | 65,736 | 65,736 |
| KY9006 | A0122M | Adhoc Allowance-2016 | 750,000 | 0 | 0 | 750,000 | 1,128,046 | 112,439 | 1,240,485 | 490,485 |
| KY9006 | A0122V | Nursing Professional Allowance | 1,458,000 | 0 | 0 | 1,458,000 | 1,432,865 | 108,000 | 1,540,865 | 82,865 |
| KY9006 | A0122Y | Ad-hoc Allowance 2017 | 225,000 | 0 | 0 | 225,000 | 1,356,430 | 137,105 | 1,493,535 | 1,268,535 |
| KY9006 | A01251 | Mess Allowance | 787,500 | 0 | 0 | 787,500 | 1,100,009 | 96,000 | 1,196,009 | 408,509 |
| KY9006 | A01270 | Other | 187,500 | 0 | 0 | 187,500 | 1,670,776 | 156,044 | 1,826,820 | 1,639,320 |
| Total | | | 22,161,068 | 0 | 0 | 22,161,068 | 40,698,615 | 4,054,666 | 44,753,281 | 22,592,213 |

Annexure-U**11.4.2.4****Unauthorized purchase of LP medicines amounting - Rs 1.20 million**

| | | | |
|------------|---------|----------------------------|---------------------|
| 1601069738 | 825,456 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600916365 | 678,155 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600927421 | 667,762 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1601007713 | 648,737 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600936213 | 571,709 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1601067584 | 557,372 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600942379 | 532,643 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600923424 | 386,479 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1601019726 | 336,627 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600927422 | 269,411 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1601030084 | 189,727 | A03927-USAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600896199 | 712,963 | A03927-OSAMA MEDICAL STORE | THQ Phalia M.B. Din |
| 1600981877 | 444,007 | A03927-OSAMA MEDICAL STORE | THQ Phalia M.B. Din |

Annexure-V**11.4.3.8****Unauthorized payment and recovery of pay & allowances - Rs 4.369 million**

| S.# | Department | PDP No. | Amount (Rs) |
|--------------|---|----------------|--------------------|
| 01. | District Health Officer Mandi Bahauddin | 20 | 500,704 |
| 02. | District Health Officer Mandi Bahauddin | 27 | 167,298 |
| 03. | District Health Officer Mandi Bahauddin | 28 | 250,947 |
| 04. | District Health Officer Mandi Bahauddin | 29 | 420,819 |
| 05. | District Health Officer Mandi Bahauddin | 30 | 449,743 |
| 06. | District Health Officer Mandi Bahauddin | 31 | 431,601 |
| 07. | District Health Officer Mandi Bahauddin | 33 | 420,985 |
| 08. | District Health Officer Mandi Bahauddin | 34 | 197,664 |
| 09. | District Health Officer Mandi Bahauddin | 35 | 213,888 |
| 10. | District Health Officer Mandi Bahauddin | 36 | 482,192 |
| 11. | District Health Officer Mandi Bahauddin | 37 | 197,820 |
| 12. | District Health Officer Mandi Bahauddin | 39 | 125,199 |
| 13. | MS DHQ Hospital M.B.Din | 51 | 283,258 |
| 14. | MS DHQ Hospital M.B.Din | 53 | 227,311 |
| Total | | | 4,369,429 |

Annexure-W
11.4.3.14

Unjustified drawl of funds amounting – Rs 2.33 million

| Name of Employee | Cost Center | Job Title | Pay Scale Group | Pe rs. no. | Wage Type Description | Total Incentive allowance drawn in 2017-18 | 40% recovery |
|----------------------|-------------|------------------------|-----------------|------------|-----------------------|--|--------------|
| MUHAMMAD SHAFIQUE | MX9010 | CONSULTANT RADIOLOGIST | 18 | 30756848 | Incentive Allowance | 660,000 | 264000 |
| SAYED MUHAMMAD AAMIR | MX9010 | ANESTHETIST | 18 | 30776587 | Incentive Allowance | 660,000 | 264000 |
| SARFRAZ LATIF | MX9010 | EYE SPECIALIST | 18 | 30870363 | Incentive Allowance | 660,000 | 264000 |
| FAREEHA USMAN | MX9010 | GYNECOLOGIST | 18 | 30981727 | Incentive Allowance | 440,000 | 176000 |
| KASHIF RAZA | MX9010 | MEDICAL OFFICER | 18 | 31484236 | Incentive Allowance | 440,000 | 176000 |
| UMAIR SAFDAR | MX9010 | CONSULTANT | 18 | 31505684 | Incentive Allowance | 55,000 | 22000 |
| UMAIR AKHTAR | MX9010 | CONSULTANT | 18 | 31554522 | Incentive Allowance | 55,000 | 22000 |
| HUMERA SAEED | MX9010 | WOMEN MEDICAL OFFICER | 18 | 31657690 | Incentive Allowance | 660,000 | 264000 |
| HAFIZ SADIQ NAEEM | MX9010 | ORTHOPEDIC SURGEON | 18 | 317712 | Incentive Allowance | 660,000 | 264000 |

| Name of Employee | Cost Center | Job Title | Pay Scale Group | Per. no. | Wage Type Description | Total Incentive allowance drawn in 2017-18 | 40% recovery |
|------------------|-------------|--------------|-----------------|----------|-----------------------|--|----------------|
| | | | | 19 | | | |
| SHAHID NADEEM | MX9010 | SURGEON | 18 | 31812983 | Incentive Allowance | 330,000 | 132000 |
| SEHAR NAZ | MX9010 | PEDIATRICIAN | 18 | 31840866 | Incentive Allowance | 660,000 | 264000 |
| AMJID ALI KHAN | MX9010 | CONSULTANT | 18 | 31926730 | Incentive Allowance | 220,000 | 88000 |
| MARYAM BIBI | MX9010 | GYNECOLOGIST | 18 | 32028847 | Incentive Allowance | 330,000 | 132000 |
| Total | | | | | | | 2332000 |

Annexure-X**11.4.3.21****Recovery of pay & allowances (GI, GPF, BF) - Rs 0.789 million**

| Name | Designation | Personnel No. | Description | Period | monthly | Total amount |
|-------------------|-----------------|---------------|---|-----------------------|---------|--------------|
| Amir Fayyaz | Sweeper | 31544334 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 06.2018 | 1278 | 38340 |
| SIDRA TUL MIMTEHA | LHV | 31497231 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 09.2017 | 1906 | 45744 |
| Ghulam Abbas | Sanitary worker | 30975587 | GP Fund, Group Insurance, Benovelent fund | 19.10.2009 to 06.2018 | 1278 | 138,024 |
| ALI AHMAD | Dispenser | 31019439 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 06.2018 | 1687 | 55671 |
| ASMAT FATIMA | Mid wife | 31348682 | GP Fund, Group Insurance, Benovelent fund | 19.10.2009 to 06.2018 | 1906 | 205548 |
| SHAHID IQBAL | Naib Qasid | 30748651 | GP Fund, Group Insurance, Benovelent fund | 19.10.2009 to 06.2018 | 1278 | 138,024 |
| SAGHIR JAN | SENATORY WORKER | 30972902 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 06.2018 | 1278 | 38340 |
| TAHIR MATLOOB | SENATORY WORKER | 31001062 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 06.2018 | 1278 | 38340 |
| SADIA HASSAN | TECHNICIAN | 31547609 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 09.2017 | 1906 | 45744 |
| NAVEED ASGHAR | Dispenser | 31194544 | GP Fund, Group Insurance, Benovelent fund | 22.10.2015 to 09.2017 | 1906 | 45744 |
| Total | | | | | | 789,519 |

Annexure-Y**14.4.2.13****Unjustified expenditure due to payment of pending liabilities –
Rs 20.034 million**

| Sanction Date | Bill Date | M/S | Amount (Rs) |
|----------------------|------------------|--------------|--------------------|
| 8/1/2018 | 7/6/2017 | Getz | 4,553,224 |
| 8/1/2018 | 20-5-17 | Getz | 1,559,520 |
| 8/1/2018 | 17-5-17 | Getz | 312,000 |
| 8/1/2018 | 22-6-17 | Sami | 3,788,400 |
| 6/2/2018 | 6/5/2017 | Searle | 1,112,650 |
| 6/2/2018 | 12/6/2017 | Al Hamid | 498,500 |
| 8/1/2018 | 1/6/2017 | Glaxo | 131,996 |
| 6/2/2018 | 15-6-17 | Pizer | 810,000 |
| 6/2/2018 | 29-6-17 | Brooks | 465,000 |
| 27-1-18 | 3/5/2017 | Fersenius | 1,728,000 |
| 6/1/2018 | 16-6-17 | Cotton Craft | 2,296,680 |
| 6/2/2018 | 20-6-17 | bosh | 2,778,500 |
| Total | | | 20,034,470 |

Annexure-Z
15.4.3.1

| Cost Centre | Personal No. | Name of Employee | Designation | Amount Drawn | Date of Birth | Date of Entry | Appointment age |
|-------------|--------------|-------------------|-----------------|--------------|---------------|---------------|-----------------|
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 145,710 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 21,420 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 18,000 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 6,000 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 11,292 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 18,000 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 11,988 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30603585 | KISHWAR BIBI | SENATORY WORKER | 14,571 | 1/1/1968 | 1/11/2006 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 228,450 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 16,867 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 34,272 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 18,000 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 1,536 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 17,640 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 13,956 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 18,168 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 30604437 | BASHIR AHMAD | TECHNICIAN | 22,845 | 2/2/1964 | 12/10/2002 | 38 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 347,870 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 32,505 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 55,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 44,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 132,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 20,306 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 266,982 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 27,984 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 110,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 34,787 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 4,432 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 7,500 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 2,769 | 5/4/1970 | 12/1/2010 | 40 |

| | | | | | | | |
|--------|----------|-------------------|---------------------------|---------|-----------|-----------|----|
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 6,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 43,090 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 85,776 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 3,037 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 15,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31383339 | SOHAIL AHMAD KHAN | MEDICAL OFFICER | 18,000 | 5/4/1970 | 12/1/2010 | 40 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 203,871 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 14,377 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 31,416 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 16,500 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 11,988 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 23,100 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 16,654 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 19,740 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 840 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 1,836 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 964 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 11,649 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 973 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 1,165 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31454464 | JAVED IQBAL | HEALTH TECHNICIAN | 1,350 | 8/4/1972 | 11/2/2010 | 38 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 518,540 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 35,460 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 60,000 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 109,332 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 35,460 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 22,152 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 42,108 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31503653 | JAVED ANWAR | HEALTH NUTRITION & EVLTN. | 51,854 | 1/7/1975 | 3/8/2011 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 407,012 | 10/6/1979 | 10/2/2016 | 36 |

| | | | | | | | |
|--------|----------|----------------|---------------------------|-----------|-----------|-----------|----|
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 32,505 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 55,000 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 100,221 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 32,505 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 20,306 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 30,107 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31769151 | MUHAMMAD AFZAL | HEALTH NUTRITION & EVLTN. | 37,317 | 10/6/1979 | 10/2/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 132,620 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 12,024 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 23,184 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 18,000 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 36,936 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 10,020 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 10,812 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31804128 | SHAHIDA SUMEEN | MID WIFE | 13,262 | 5/10/1980 | 8/4/2016 | 36 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 132,620 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 12,024 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 15,456 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 18,000 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 36,936 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 8,016 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 10,812 | 10/6/1978 | 8/4/2016 | 37 |
| OY9020 | 31812234 | AFSHAN NAHEED | MID WIFE | 13,262 | 10/6/1978 | 8/4/2016 | 37 |
| Total | | | | 4,326,039 | | | |

Annexure-AA
16.4.2.4

| THQ Gujjar Khan | | AIR Para No.12 | |
|-----------------|----------------|--|--------------|
| Cheque No | Date of Cheque | Payee Name | Amount (Rs.) |
| 881139 | 8-May-18 | Saad ullaah raja | 77,925.0 |
| 881142 | 8-May-18 | Inaam Ullah | 46,843.0 |
| 881143 | 8-May-18 | Inaam Ullah | 29,615.0 |
| 881144 | 8-May-18 | Galaxy Stationers and general item suppliers | 60,932.0 |
| 881145 | 8-May-18 | Galaxy Stationers and general item suppliers | 58,143.0 |
| 881147 | 8-May-18 | Black and White Imaging System | 95,401.0 |
| 881148 | 8-May-18 | Black and White Imaging System | 47,559.0 |
| 881149 | 8-May-18 | Black and White Imaging System | 44,100.0 |
| 881150 | 8-May-18 | Noor CC | 88,815.0 |
| 443701 | 21-May-18 | Galaxy Stationers and general item suppliers | 85,950.0 |
| 443702 | 21-May-18 | Raja Faiz Rasool | 82,231.0 |
| 443703 | 21-May-18 | Galaxy Stationers and general item suppliers | 25,928.0 |
| 443704 | 21-May-18 | Raja Faiz Rasool | 36,468.0 |
| 443705 | 21-May-18 | Galaxy Stationers and general item suppliers | 31,840.0 |
| 443706 | 21-May-18 | Galaxy Stationers and general item suppliers | 73,774.0 |
| 443707 | 21-May-18 | Galaxy Stationers and general item suppliers | 61,454.0 |
| 443708 | 21-May-18 | Galaxy Stationers and general item suppliers | 45,673.0 |
| 443709 | 21-May-18 | Galaxy Stationers and general item suppliers | 48,977.0 |
| 443710 | 21-May-18 | Galaxy Stationers and general item suppliers | 43,920.0 |
| 443711 | 21-May-18 | Pakistan Pharmacy | 52,756.0 |
| 443712 | 21-May-18 | Pakistan Pharmacy | 52,888.0 |
| 443713 | 22-May-18 | Pakistan Pharmacy | 59,451.0 |
| 443714 | 22-May-18 | Pakistan Pharmacy | 51,252.0 |
| 443718 | 22-May-18 | A&S Enterprises | 47,196.0 |
| 443719 | 22-May-18 | Capital Dental Suppliers | 17,835.0 |
| 443720 | 22-May-18 | RJ Traders | 9,053.0 |
| 443721 | 22-May-18 | Hamza Associated | 12,654.0 |
| 443722 | 22-May-18 | Hamza Associated | 33,735.0 |
| 443723 | 22-May-18 | Ayyan Diagnostic | 12,415.0 |
| 443724 | 22-May-18 | Raja Faiz Rasool | 18,149.0 |
| 443725 | 22-May-18 | Shafay and company | 29,548.0 |
| 443726 | 22-May-18 | Shafay and company | 46,699.0 |
| 443727 | 22-May-18 | Shafay and company | 46,699.0 |

| | | | |
|--------|-----------|--|-----------|
| 443728 | 22-May-18 | Shafay and company | 46,699.0 |
| 443729 | 22-May-18 | Imran shah | 4,725.0 |
| 443736 | 28-May-18 | ADH Business systems | 93,113.0 |
| 443737 | 28-May-18 | Galaxy and stationers and general item suppliers | 56,632.0 |
| 443738 | 28-May-18 | M/S Raja Faiz Rasool | 42,249.0 |
| 443739 | 28-May-18 | Galaxy and stationers and general item suppliers | 33,620.0 |
| 443740 | 28-May-18 | M/S Raja Faiz Rasool | 36,000.0 |
| 443741 | 29-May-18 | Galaxy and stationers and general item suppliers | 35,335.0 |
| 443742 | 29-May-18 | M/S Raja Faiz Rasool | 31,500.0 |
| 443743 | 29-May-18 | Galaxy and stationers and general item suppliers | 30,432.0 |
| 443744 | 29-May-18 | Galaxy and stationers and general item suppliers | 21,933.0 |
| 443748 | 10-Jun-18 | M/S Raja Faiz Rasool | 81,900.0 |
| 443749 | 10-Jun-18 | Galaxy and stationers and general item suppliers | 79,552.0 |
| 443750 | 10-Jun-18 | Galaxy and stationers and general item suppliers | 61,693.0 |
| 924001 | 10-Jun-18 | RJ Traders | 47,655.0 |
| 924002 | 10-Jun-18 | Galaxy and stationers and general item suppliers | 45,458.0 |
| 924003 | 10-Jun-18 | Galaxy and stationers and general item suppliers | 36,080.0 |
| 924004 | 10-Jun-18 | Galaxy and stationers and general item suppliers | 27,604.0 |
| 924005 | 10-Jun-18 | M/S Raja Faiz Rasool | 12,377.0 |
| 924006 | 10-Jun-18 | Beenish Zahra | 4,479.0 |
| 924009 | 10-Jun-18 | A&S Enterprises | 45,985.0 |
| 924010 | 10-Jun-18 | A&S Enterprises | 46,585.0 |
| 924011 | 10-Jun-18 | A&S Enterprises | 32,470.0 |
| 924013 | 20-Jun-18 | ADH Business Systems | 50,000.0 |
| 924014 | 20-Jun-18 | Pakistan Pharmacy | 53,600.0 |
| 924015 | 20-Jun-18 | Pakistan Pharmacy | 26,060.0 |
| 924016 | 20-Jun-18 | Pakistan Pharmacy | 25,338.0 |
| 924019 | 20-Jun-18 | PTCL Gujar Khan | 7,720.0 |
| 924020 | 20-Jun-18 | Iman Group | 40,140.0 |
| 924021 | 20-Jun-18 | A&S Enterprises | 37,982.0 |
| 924022 | 20-Jun-18 | A&S Enterprises | 43,668.0 |
| 924023 | 20-Jun-18 | A&S Enterprises | 43,800.0 |
| 924024 | 20-Jun-18 | Galaxy stationers and General Items Suppliers | 48,600.0 |
| 924025 | 20-Jun-18 | Noor CC | 43,210.0 |
| 924026 | 20-Jun-18 | Fine Dry Cleaner | 50,000.0 |
| | | Total | 3,000,072 |

| THQ Gujar Khan | | AIR Para No | | 21 | | |
|----------------------|--------------|---------------|-------------------|--------------------------------------|-----------|--|
| Name of supplier | Bill No/Date | Inv.No | CHQ.No/date | Items | Amount | |
| Scieco Traders | 19-07-17 | | 28982219/ | Lab. Machine semi auto chem analyzer | 269,000 | |
| Sheryar Traders | 19-08-17 | | 29982242 | 02 kanopy 70x70 for 5 days | 91,000 | |
| Al-Badar Furnishers | 15-01-18 | | 30506701 | 10 revolving chairs | 99,000 | |
| Shehryar traders | 15-01-18 | | 30506702 | 10 office table | 99,500 | |
| Al-badar furnishers | 15-01-18 | | 30506703 | 20 wooden chairs back cusion | 99,000 | |
| Raja Faiz Rasool | 03-03-18 | | 31729643 | Chairs, carpet, round table | 80,400 | |
| -do- | 03-03-18 | | 31729645 | Qanat and chairs, 06 days | 98,590 | |
| Sheryar traders | 03-03-18 | | 31729646 | Knoppy 50x50 and rolly for 6 days | 99,820 | |
| White & Black | 02/2018 | 2217/04-02-18 | 30506723/13-02-18 | Safety alarm | 49,950 | |
| -do- | | 2218/05-02-18 | 30506724/13.02.18 | Led 42inch | 49,900 | |
| -do- | | 2221/06.02.18 | 30506725/13.2.18 | Drum & bucket imported | 89,990 | |
| -do- | | 2218/29.01.18 | 31729636/23.02.18 | Flower trolley 3@1380 | 41,400 | |
| Apna Steel | | | 31729669/04.04.18 | | 97,500 | |
| M/S Raja Faiz Rasool | | 81/18.01.18 | 30506704/18.01.18 | Lab items NED Clinic | 99,500 | |
| -do- | | 082/18.01.18 | 30506705/18.01.18 | -do- | 98,800 | |
| -do- | | 080/17.01.18 | 30506706/18.01.18 | Branding revonation for IT Office | 90,100 | |
| -do- | | 79/11-01.18 | 30506707/18.01.18 | -do- | 90,100 | |
| Total | | | | | 1,643,550 | |

| THQ Gujar Khan | | AIR Para No 21 | | | |
|----------------|------------------|----------------|--------------------------------------|----------|--------------|
| Month | Vendor | Head | Particulars | Chq # | Gross Amount |
| 18-Jul-17 | Raja Fiaz rasool | Goods | Water cooler and 3 unit water filter | 28982217 | 87,120.0 |
| 18-Jul-17 | Sheryar traders | Goods | LCDs lights 130 units of 12w | 28982218 | 48,750.0 |

| | | | | | |
|-----------|--------------------------|---------------------|---|----------|-----------|
| 19-Jul-17 | Seico Scientific Traders | Goods | Labortary machine semi auto chem analyzr | 28982219 | 269,000.0 |
| 11-Aug-17 | Haroon brothers | Goods | Tablets Lenovo 03 units @28,300, key pad wireless 03 units @4500 per unit | 28982235 | 98,400.0 |
| 11-Aug-17 | Azam Brothers | Goods | Mouth pieces for peek flow meter 500 units and 02 peak flow meters | 28982236 | 78,900.0 |
| 13-Aug-17 | MS Hickers | Goods | Internet devise with package zong 04 units | 28982238 | 23,400.0 |
| 14-Aug-17 | Raja Fiaz rasool | Health week mela 01 | 01 walkthrough gate, 6 water coolers and 10 tables for 5 days rent | 28982241 | 97,000.0 |
| 19-Aug-17 | Sheryar traders | Health week mela 01 | 02 Kanoppy 70x70 for 5 days | 28982242 | 91,000.0 |
| 19-Aug-17 | Raja Fiaz rasool | Printing | Printing materials (Registers and panaflex) | 28982243 | 48,495.0 |
| 21-Aug-17 | Sheryar traders | Health week mela 01 | Insulated gat, tallman and cartoon characters and interior decoration for 5 days rent | 28982244 | 97,000.0 |
| 21-Aug-17 | Raja Fiaz rasool | Health week mela 01 | 200 chairs on rent for 5 days (Health week) | 28982245 | 95,000.0 |
| 21-Aug-17 | Raja Fiaz rasool | Health week mela 01 | Tea and lunch for 65 persons for 5 days | 28982246 | 97,500.0 |
| 21-Aug-17 | Raja Fiaz rasool | Printing | Printing materials (Registers and panaflex) | 28982247 | 99,465.0 |
| 22-Aug-17 | Sheryar traders | Goods | Weight machine height rod, alcohol swab, surgical mask and yellow dust bins | 28982248 | 30,100.0 |
| 22-Aug-17 | Raja Fiaz rasool | Health week mela 01 | Carpets for 5 days with labour charges | 28982249 | 96,000.0 |
| 22-Aug-17 | Raja Fiaz rasool | Health week mela 01 | 30 Qanats and labour charges | 28982250 | 92,000.0 |
| 23-Aug-17 | Sheryar traders | Goods | Screening devices 450 @ 30 each | 28982251 | 13,500.0 |
| 23- | Raja Fiaz | Health | Generator 100 kva and | 28982252 | 95,500.0 |

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|-----------|------------------|---------------------|---|----------|-----------|
| Aug-17 | rasool | week mela 01 | 02 Lcd on rent for 5 days | | |
| 24-Aug-17 | Sheryar traders | Health week mela 01 | 20 pedesters fans for 5 days | 28982253 | 25,000.0 |
| 24-Aug-17 | Haroon brothers | Goods | Tablets Lenovo 03 units @28,300, key pad wireless 03 units @4500 per unit | 28982237 | 98,400.0 |
| 24-Aug-17 | Haroon brothers | Goods | Tablets Lenovo 03 units @28,300, key pad wireless 03 units @4500 per unit | 28982239 | 98,400.0 |
| 24-Aug-17 | Haroon brothers | Goods | Tablets Lenovo 03 units @28,300, key pad wireless 03 units @4500 per unit | 28982240 | 98,400.0 |
| 24-Aug-17 | | | Internal devises | | 23,400.0 |
| 24-Aug-17 | Haroon brothers | Goods | Mouth pieces for peek flow meter 500 units | 28982257 | 75,000.0 |
| 14-Oct-17 | Papolar int. ltd | Goods | Electrolyte Analyzer model: Humalyte plus 3 | 30506630 | 250,000.0 |
| 9-Oct-17 | Raja Fiaz rasool | Printing | Printing materials (Registers and panaflex) | 30506641 | 46,885.0 |
| 20-Oct-17 | Raja Fiaz rasool | Printing | Printing materials (Registers and panaflex) | 30506642 | 49,450.0 |
| 29-Oct-17 | Raja Fiaz rasool | Printing | Printing materials (Registers and panaflex) | 30506643 | 40,910.0 |
| 2-Nov-17 | Raja Fiaz rasool | Services | Broken pipeline, repair of bath and repair of cupboard | 30506650 | 42,500.0 |
| 3-Nov-17 | Raja Fiaz rasool | Goods and Services | Cupboard in admin room, key box in ms office and printing of health council materials | 30506651 | 47,000.0 |
| 2-Nov-17 | Raja Fiaz rasool | Goods and Services | Separate tb dot room and drip stand | 30506652 | 20,000.0 |
| 11-Dec-17 | Raja Fiaz rasool | Health week mela 01 | LCD 02 sound system, photography and refreshment etc for health week mela | 30506671 | 95,500.0 |
| 12-Dec-17 | Sheryar traders | Health week mela 01 | Chair, canopy, carpet and Kanat etc for health mela | 30506675 | 99,800.0 |
| 12- | Abdulah | Goods | MSD volume VII | 30506676 | 33,680.0 |

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|-----------|---------------------|----------------------|---|----------|----------|
| Dec-17 | Traders | | printing materials | | |
| 12-Dec-17 | Raja Fiaz rasool | Goods Health mela 01 | Printing for health connection 2017 | 30506677 | 86,980.0 |
| 12-Dec-17 | Abdulah Traders | Goods | MSD volume VIII printing panaflex and registers | 30506678 | 44,440.0 |
| 12-Dec-17 | Abdulah Traders | Goods | 150 BED Pillos | 30506679 | 52,500.0 |
| 27-Dec-17 | Sheryar traders | Goods | Patient stool, drip stand and ward screen | 30506680 | 80,650.0 |
| 8-Jan-18 | Ms Miraj Cor. | Goods | LAB items ALT and OST kit | 30506689 | 69,400.0 |
| 12-Jan-18 | ISOQAR pak | Services | ISO certification | 30506696 | 99,000.0 |
| 13-Jan-18 | Shehryar traders | Goods | 04 units of Dell branded refurbished computer system | 30506698 | 90,800.0 |
| 13-Jan-18 | Raja Fiaz rasool | Goods | 1 I-3 pc @ 34900 and 2 hp printers @ 28900 | 30506699 | 92,700.0 |
| 13-Jan-18 | Abdullah traders | Goods | Pillow cover white 150 units | 30506700 | 21,000.0 |
| 15-Jan-18 | Al badar furnishers | Goods | 10 revolving chairs | 30506701 | 99,000.0 |
| 15-Jan-18 | Shehryar traders | Goods | 10 OFFICE TABLE | 30506702 | 99,500.0 |
| 15-Jan-18 | Al badar furnishers | Goods | 20 wooden chairs back cushions | 30506703 | 99,000.0 |
| 18-Jan-18 | Abdullah traders | Goods and Services | NCD clinic ceiling and paneling, paint, window curtain, complete elec. Wooden cupboard | 30506704 | 99,500.0 |
| 18-Jan-18 | Abdullah traders | Goods and Services | Hypatatis clinic ceiling and paneling paint, window curtain, complete elec. Wooden cupboard | 30506705 | 98,800.0 |
| 18-Jan-18 | Abdullah traders | Goods and Services | IT office room ceiling and paneling paint, window curtain, complete elec. Wooden cupboard | 30506706 | 90,100.0 |
| 18-Jan-18 | Abdullah traders | Goods and Services | Admin office room ceiling and paneling paint, window curtain, complete elec. Wooden | 30506707 | 90,100.0 |

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|-----------|---------------------|---------------------|---|----------|----------|
| | | | cupboard | | |
| 13-Feb-18 | ADH business | Goods | Door almonium IT lab Alum 2mm and glass 5 mm | 30506722 | 73,950.0 |
| 13-Feb-18 | Black and white | Goods | Safety alarm, smoke detector safety goggle | 30506723 | 49,950.0 |
| 13-Feb-18 | Black and white | Goods | LED 42 inches samsung | 30506724 | 49,900.0 |
| 13-Feb-18 | Black and white | Goods | White drum fiber 06 units @ 7830, and buckets 10 units @ 4725 white imported | 30506725 | 94,230.0 |
| 23-Feb-18 | Black and white | Goods | Floor cleaner trolley 3 units | 31729636 | 41,400.0 |
| 23-Feb-18 | ADH business | Goods and Services | 3 days camp charis and water incl. refresements etc and 300 devises for screening heypt B&C | 31729637 | 72,000.0 |
| 23-Feb-18 | Black and white | Goods | Fire blanket, safety helmet, green board | 31729639 | 37,452.0 |
| 23-Feb-18 | ADH business | Services | Room renovation, pannelling and ceilling and light | 31729640 | 99,950.0 |
| 23-Feb-18 | Space engr. | Goods | 16 CCTV digital cameras | 31729641 | 96,000.0 |
| 13-Feb-18 | Space engr. | Goods | Hard drive 3000 gb, cabling complete etc | 31729642 | 94,100.0 |
| 3-Mar-18 | Raja Fiaz rasool | Health week mela 02 | Chairs stage carpet round table - health week | 31729643 | 80,400.0 |
| 3-Mar-18 | Raja Fiaz rasool | Health week mela 02 | Tea, refreshment and lunch for 6 days 60 persons | 31729644 | 99,810.0 |
| 3-Mar-18 | Raja Fiaz rasool | Health week mela 02 | Qanat and chairs for 6 days | 31729645 | 98,590.0 |
| 3-Mar-18 | M/S Sheryar Traders | Health week mela 02 | Kanoppy 50 x 50 and Rolly for 6 days rent | 31729646 | 99,820.0 |
| 3-Mar-18 | Raja Fiaz rasool | Printing | Panaflex registers, and forms etc | 31729647 | 27,480.0 |
| 3-Mar-18 | Raja Fiaz rasool | Printing | Panaflex, forms and pads etc | 31729648 | 43,140.0 |
| 3-Mar-18 | Raja Fiaz rasool | Printing | Panaflex, forms and pads etc | 31729649 | 49,865.0 |
| 3-Mar-18 | Raja Fiaz rasool | Printing | Panaflex, forms and cards etc | 31729650 | 25,980.0 |
| 3-Mar-18 | Raja Fiaz rasool | Services | Complete wall greening with venil sticker | 31729651 | 87,000.0 |

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|-----------|------------------|----------|--|----------|-----------|
| 3-Mar-18 | Raja Fiaz rasool | Printing | Panaflex and fitting printing | 31729652 | 39,430.0 |
| 3-Mar-18 | Raja Fiaz rasool | Printing | Printing of registers | 31729653 | 32,700.0 |
| 4-Apr-18 | Raja Fiaz rasool | Goods | Auto clave and auto clave drums | 31729638 | 99,863.0 |
| 4-Apr-18 | Noor CC | Services | Celling and panelling outside hyp. Clinic | 31729665 | 82,500.0 |
| 4-Apr-18 | Apna steel works | Services | Renovation of hyptatis clinic - shelter outside | 31729669 | 97,500.0 |
| 4-Apr-18 | Noor CC | Services | Renovation of hyptatis clinic - branding etc | 31729670 | 99,980.0 |
| 4-Apr-18 | Noor CC | Goods | Printer cum copier and scanner 02 units | 31729672 | 60,000.0 |
| 4-Apr-18 | Noor CC | Goods | Electric water cooler | 31729673 | 20,000.0 |
| 5-Apr-18 | Noor CC | Services | Digging of barriell pit with shwal | 31729675 | 49,980.0 |
| 5-Apr-18 | Noor CC | Services | Construction of barriell pit with complete materials 12 x 12 | 31729676 | 99,990.0 |
| 5-Apr-18 | Noor CC | Services | Complete renovation of OT | 31729677 | 96,000.0 |
| 25-Jun-18 | Raja Fiaz rasool | Goods | MSDS printing books 500 sets | | 45,840.0 |
| 25-Jun-18 | Raja Fiaz rasool | Goods | MSDS printing books 500 sets | | 45,840.0 |
| 25-Jun-18 | Raja Fiaz rasool | Goods | MSDS printing books 500 sets | | 38,200.0 |
| 25-Jun-18 | Raja Fiaz rasool | Goods | MSDS printing books 500 sets | | 38,200.0 |
| 25-Jun-18 | Raja Fiaz rasool | Goods | Electrical items | | 17,878.0 |
| | | | | | 6,300,843 |

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|----------------|------------------|-------------|-----------|
| THQ Murree | AIR Para No.1 | | |
| Name of DDO | Name of Firm | Description | Amount |
| MS THQ Murree) | Different vendor | Medicine | 4,341,497 |

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|-------------------|--------------|---------------|---------|----------|------------|
| THQ Kotli Sattain | | AIR Para No.3 | | | |
| Cheque No. | Description | Gross Amount | Bill No | Dated | Items |
| D365756 | Ali brothers | 39,600 | 4057 | 12.12.17 | lab items |
| D365756 | Ali brothers | 27,000 | 4063 | 16.12.17 | lab items |
| D365756 | Ali brothers | 48,500 | 4065 | 18.12.17 | lab items |
| D365756 | Ali brothers | 46,250 | 4061 | 14.12.17 | lab items |
| D365756 | Ali brothers | 44,730 | 4059 | 13.12.17 | Zinc Oxyid |

| | | | | | |
|---------|-----------------|---------|------|------------|----------------|
| D365756 | Ali brothers | 46,400 | 4055 | 11.12.17 | lab items |
| D365755 | Hickers | 45,000 | 2026 | 11.12.17 | Lab Kits |
| D365755 | Hickers | 45,500 | 2022 | 06.12.17 | CP Reagent |
| D365755 | Hickers | 49,500 | 2028 | 12.12.17 | Urea kit |
| D365755 | Hickers | 49,500 | 2030 | 13.12.17 | Uric acid kit |
| D365755 | Hickers | 49,200 | 2032 | 14.12.17 | Suger strip |
| D365755 | Hickers | 49,500 | 2034 | 15.12.17 | Lab Kits |
| D365755 | Hickers | 43,400 | 2036 | 16.12.17 | Lab Kits |
| D365755 | Hickers | 42,500 | 2038 | 18.12.173 | TY phonse test |
| D365755 | Hickers | 25,000 | 2042 | 21.12.2017 | Lab Kits |
| D365755 | Hickers | 45,000 | 2040 | 19.12.17 | H pylone |
| D365754 | Haroon Brothers | 28,000 | 2704 | 21.11.17 | Lab Kits |
| D365732 | Hickers | 36,500 | 2010 | 31.7.2017 | Lab Kits |
| D365756 | Ali brothers | 44,400 | 4051 | 6.12.17 | lab items |
| | Total | 805,480 | | | |

| THQ Kotli Sattian | | AIR Para No.4. | | | |
|-------------------|--------------------|----------------|---------|------------|--------------------|
| Cheque No. | Name of Firm | Gross Amount | Bill No | Dated | Items |
| D365724 | Haseeb Enterprises | 47,500 | 203 | 25.07.2017 | color shopper bags |
| | Haseeb Enterprises | 21,000 | 210 | 28.8.17 | Rexion sheet |
| | Haseeb Enterprises | 33,750 | 205 | 11.8.17 | Air freshener |
| D365723 | Haroon Brothers | 44,625 | 2671 | 10.08.2017 | Misc items |
| | Haroon Brothers | 37,900 | 2674 | 15.08.2017 | Misc items |
| | Haroon Brothers | 47,000 | 2676 | 17.08.2017 | Misc items |
| | Haroon Brothers | 31,000 | 2679 | 22.08.2017 | Misc items |
| | Haroon Brothers | 44,250 | 2681 | 25.08.2017 | Misc items |
| | Haroon Brothers | 44,625 | 2683 | 23.08.2017 | Misc items |
| D365755 | Hickers | 35,000 | 2008 | 2.12.2017 | Phenyl 2.75 |
| | Hickers | 41,250 | 2017 | 4.12.2017 | Puchara |
| D365754 | Haroon Brothers | 20,000 | 2730 | 7.12.2017 | Pillow |
| | Haroon Brothers | 48,000 | 2714 | 01.12.2017 | shopper bags |
| | Haroon Brothers | 29,250 | 2693 | 14.11.2017 | Acid |
| | Haroon Brothers | 48,000 | 2718 | 2.12.2017 | shopper bags |
| | Haroon Brothers | 26,250 | 2697 | 16.11.2017 | Broom |
| | Total | 599,400 | | | |

| THQ Kotli Sattian | | AIR Para No.4 | | | |
|-------------------|-----------------------|---------------|------|----------|------------|
| Cheque No. | Description | Gross Amount | Bill | Date | Items |
| D421976 | GN Tech International | 73,651 | | | Stationary |
| D365756 | Ali brothers | 30,380 | 4018 | 27.11.17 | Papers |
| D365756 | Ali brothers | 34,500 | 4022 | 29.11.17 | Papers |

| | | | | | |
|---------|-----------------|---------|------|----------|------------|
| D365754 | Haroon Brothers | 34,000 | 2708 | 25.11.17 | 04 tonners |
| D365729 | Azam Brothers | 45,750 | 4006 | 16.8.17 | Stationary |
| D365729 | Azam Brothers | 33,000 | 4008 | 22.8.17 | Stationary |
| D365756 | Ali brothers | 39,000 | 4028 | 2.12.17 | 5 tonners |
| D365728 | Azam Brothers | 46,500 | 4004 | 8.8.17 | 6 tonners |
| | Total | 336,781 | | | |

| THQ Kotli Sattian | | AIR Para No.28. | | | Items | Amount (Rs) |
|-------------------|------------|-----------------|------------|---------------------------|----------|-------------|
| Cheque No | Date | Bill No | Dated | Name of Firm | | |
| 13622509 | 22-08-2017 | NIL | Dated | Azam Brother | Lab Kits | 78,900 |
| 13622515 | 28-08-2017 | 112 | 18-08-2017 | Health Ways International | Lab Kits | 96,080 |
| 13622516 | 28-08-2017 | 109 | 16-08-2017 | Health Ways International | Lab Kits | 51,280 |
| 13622529 | 26-09-2017 | 2655 | 22-08-2017 | Haroon Brothers | Lab Kits | 75,000 |
| 13622543 | 27-10-2017 | 3976 | 12-10-2017 | Munir Surgical | Lab Kits | 48,600 |
| 66658165 | 01-03-2018 | 392/18 | NIL | Hamza & Associates | Lab Kits | 49,200 |
| 66658166 | 01-03-2018 | 394/18 | NIL | Hamza & Associates | Lab Kits | 49,200 |
| 66658167 | 01-03-2018 | 393/18 | NIL | Hamza & Associates | Lab Kits | 62,000 |
| | | | | Total | | 510,260 |

| THQ Taxila | | AIR Para No.8 | | | Total Amount (Rs) |
|------------------|---------|---------------|-------------------|-------------|-------------------|
| Name of Firm | Bill No | Date | Items Purchased | Amount (Rs) | |
| Jimi Electronics | 847 | 15.12.2017 | Electrical Heater | 35,100 | 223,119 |
| Jimi Electronics | 877 | 18.11.2017 | Gas heater | 20,475 | |
| Jimi Electronics | 895 | 21.11.2017 | Gas heater | 40,950 | |
| Jimi Electronics | 827 | 08.11.2017 | Gas heater | 44,694 | |
| Jimi Electronics | 840 | 14.11.2017 | Gas heater | 40,950 | |
| Jimi Electronics | 853 | 16.11.2017 | Gas heater | 40,950 | |
| Malik Associates | 1080 | 24.11.2017 | Computer Paper | 48,672 | 147,011 |
| Malik Associates | 1085 | 28.11.2017 | Computer Paper | 48,672 | |

| | | | | | |
|-----------------------|------|------------|---------------------------------|--------|---------|
| Malik Associates | 1086 | 26.11.2017 | Computer Cartages | 49,667 | |
| Malik Associates | 1090 | 29.11.2017 | Tent Canopy | 50,000 | 341,378 |
| Malik Associates | 1091 | 30.11.2017 | sweets & Tea | 49,842 | |
| Malik Associates | 1077 | 23.12.2017 | Rent of Chairs & etc | 49,890 | |
| Malik Associates | 1069 | 20.12.2017 | Banners of Haplites | 49,140 | |
| Malik Associates | 1078 | 02.12.2017 | Printings banners | 47,736 | |
| Malik Associates | 1082 | 27.12.2017 | Banners of Dengue | 47,970 | |
| Malik Associates | 1083 | 28.12.2017 | Pamphlets of Dengue & Hepatitis | 46,800 | |
| Star office Furniture | 698 | 08.11.2017 | Visitor Chairs | 49,140 | 147,420 |
| Star office Furniture | 699 | 12.11.2017 | Visitor Chairs | 49,140 | |
| Star office Furniture | 700 | 15.11.2017 | Steel Chair | 49,140 | |
| Hamza & Associates | 302 | 02.11.2017 | Inverter AC 1.5 ton PEL | 80,730 | 215,280 |
| Hamza & Associates | 303 | 02.11.2017 | Refrigerator | 93,600 | |
| Hamza & Associates | 300 | 02.11.2017 | Geyser | 40,950 | |
| Emaan Printers | 502 | 08.11.2017 | wooden almirah | 48,906 | 73,359 |
| Emaan Printers | 499 | 10.11.2017 | wooden almirah | 24,453 | |
| Emaan Printers | 602 | 8.11.2017 | Different Registers printing | 22,815 | 59,073 |
| Emaan Printers | 603 | 9.11.2017 | Different Registers printing | 27,378 | |
| Emaan Printers | 604 | 9.11.2017 | Different Instructions printing | 8,880 | |
| Emaan Printers | 381 | 27.09.2017 | Sign board & Map | 9,899 | 94,160 |
| Emaan | 380 | 24.09.2017 | Display Notice | 21,996 | |

| | | | | | |
|----------------|-----|------------|--------------------|-----------|-----------|
| Printers | | | board | | |
| Emaan Printers | 507 | 11.09.2017 | Display boards | 23,403 | |
| Emaan Printers | 360 | 10.09.2017 | Information boards | 38,862 | |
| | | | Grand Total | 1,300,800 | 1,300,800 |

| THQ Taxila | | AIR Para No.37 | | | | |
|------------|------------|---------------------------|------------------|------------|----------|-------------|
| Chq No | Chq Dated | Items Purchased | Name of Firm | Bill No | Dated | Amount (Rs) |
| 101 | 11.09.2017 | Misc lab & surgical items | Hamza Associates | 235 | 23.8.17 | 97,578 |
| 102 | 11.09.2017 | Misc lab & surgical items | Hamza Associates | 236 | 24.8.17 | 84,813 |
| 103 | 11.09.2017 | Misc lab & surgical items | Hamza Associates | 237 | 6.9.17 | 97,399 |
| 111 | 11.09.2017 | Rescue trolley | Hamza Associates | 238 | 25.8.17 | 87,048 |
| 122 | 11.09.2017 | Table & Chairs | Hamza Associates | 241 | 11.9.17 | 81,432 |
| 123 | 11.09.2017 | misc items | Hamza Associates | 243 | 11.9.17 | 74,970 |
| 124 | 11.09.2017 | misc items | Hamza Associates | 242 | 14.9.173 | 75,085 |
| 125 | 21.09.2017 | misc items | Hamza Associates | 244 | 20.9.17 | 24,219 |
| 126 | 21.09.2017 | misc items | Hamza Associates | 246 | 21.9.17 | 32,994 |
| 127 | 21.09.2017 | misc items | Hamza Associates | 256 | 19.9.17 | 48,685 |
| 128 | 21.9.2017 | misc items | Hamza Associates | 257 | 20.9.17 | 41,039 |
| 129 | 21.9.2017 | misc items | Hamza Associates | 245 | | 59,805 |
| 130 | 21.9.2017 | misc items | Hamza Associates | 265 | 21.9.17 | 22,230 |
| 131 | 28.09.2017 | misc items | Hamza Associates | 251 | 16.9.17 | 44,460 |
| 136 | 28.09.2017 | misc items | Hamza Associates | 17 | | 98,391 |
| 116 | 11.09.2017 | 2 computers | Mind shares | 95 | 9.9.17 | 97,500 |
| 118 | 11.09.2017 | 2 computers | Mind shares | 97 | 9.9.17 | 97,500 |
| 139 | | misc printing | Eman Printers | misc bills | 7.9.17 | 23,198 |
| 140 | | Adv board | Eman Printers | misc bills | | 76,122 |
| 141 | | Board | Eman | misc | | 78,390 |

| | | | | | | |
|-----|------------|---------------------------|------------|-------|------------|-----------|
| | | | Printers | bills | | |
| 326 | 29.03.2018 | 2 HP Pro book | Mahdi Entp | NIL | 07.02.2018 | 91,260 |
| | | 2 HP Pro book + mouse | Mahdi Entp | NIL | 29.03.2018 | 94,477 |
| | | Core i7 2nd Generation | Mahdi Entp | 19 | 29.03.2018 | 49,140 |
| | | Total | | | | 1,577,735 |

| | | |
|------------------------|-------------|----------|
| DO Health | Para No.2 | |
| Name of DDO | Description | Amount |
| DOH (Medical Services) | Medicine | 2861,000 |

| THQ Kallar Saidan | | AIR Para No.11 | | |
|-------------------|----------|--------------------|---|-----------|
| Date | Bill No. | Vendor Name | Item | Amount |
| 13-02-18 | 1212 | Pak Surgical | X-ray film | 45,000 |
| 13-02-18 | 1085 | Pak Surgical | X-Ray Film, Dev, Fixer | 49,250 |
| 22-11-17 | 1087 | Pak Surgical | X-Ray Film, Dev, Fixer | 47,500 |
| 22-11-17 | 1216 | Pak Surgical | Lead Panelling 2mm sheet with wooden paneling | 49,500 |
| 20-02-18 | 1219 | Pak Surgical | Lead Panelling 2mm sheet with wooden paneling | 45,000 |
| 20-02-18 | 1218 | Pak Surgical | Lead Panelling 2mm sheet with wooden paneling | 49,500 |
| 20-02-18 | 1223 | Pak Surgical | Test kits | 50,000 |
| Nil | 1222 | Pak Surgical | Test kits | 35,000 |
| Nil | 1221 | Pak Surgical | Test kits | 48,000 |
| Nil | 1224 | Pak Surgical | Test kits | 22,000 |
| Nil | 1229 | Pak Surgical | Kidney Tray | 15,500 |
| 16-02-18 | 435/18 | Humza & Associates | Sani plast, ECG roll etc | 23,200 |
| 19-02-18 | 412/18 | Humza & Associates | Injections | 41,840 |
| 26-03-18 | 132 | Humza & Associates | Injections | 37,730 |
| 26-03-18 | 414/18 | Humza & Associates | qInjections | 34,925 |
| 30-03-18 | 419/18 | Humza & Associates | Injections\ | 47,700 |
| 30-03-18 | 413/18 | Humza & Associates | Stationary | 8,150 |
| Nil | 397/18 | Humza & Associates | Inj and tablets | 49,170 |
| Nil | NA | Humza & Associates | Bag & IV Canola | 65,560 |
| 20-06-17 | 193 | Qazi Electronics | AC 1.50 Tons | 76,500 |
| 20-06-17 | 192 | Qazi Electronics | AC 1.0 Tons | 61,200 |
| 21-06-17 | 194 | Qazi Electronics | AC 1.50 Tons | 76,500 |
| 21-06-17 | 195 | Qazi Electronics | Water Dispenser | 29,000 |
| 21-06-17 | 196 | Qazi Electronics | Water cooler | 38,500 |
| 21-06-17 | 197 | Qazi Electronics | Water cooler | 38,500 |
| 16-06-17 | 850 | Pak Surgical | Medical equipment/ items | 89616 |
| 16-06-17 | 851 | Pak Surgical | Medical equipment/ items | 83265 |
| 16-06-17 | 852 | Pak Surgical | Medical equipment/ items | 83540 |
| | | | | 1,341,146 |

Annexure-AB
Para16.4.4.3

| Sr | Name of Item | Rate per Unit | Quantity Received | Quantity Demanded | difference in demand and supply | Amount (Rs) |
|----|--|---------------|-------------------|-------------------|---------------------------------|-------------|
| 1 | (sulfamethoxazole + trimethoprim) Tablet | 1.58 | 0 | 50,000 | 50,000 | 79,000 |
| 2 | Acetylsalicylic acid | 1.04 | 0 | 5,000 | 5,000 | 5,200 |
| 3 | Allopurinol Tablet 300 mg | 3.63 | 6,480 | 10,000 | 3,520 | 12,777 |
| 4 | Aluminium Hydroxide + Magnesium Trisilicate-Suspension | 29.70 | 9,000 | 10,000 | 1,000 | 29,700 |
| 5 | Amoxicillin Capsules 500 mg | 3.71 | 54,000 | 150,000 | 96,000 | 356,160 |
| 6 | Amoxicillin + Clavulanic Acid 1G inj. | 92.35 | 0 | 1,000 | 1,000 | 92,350 |
| 7 | Amoxicillin + Clavulanic Acid Tablet 625 mg | 9.46 | 14,400 | 15,000 | 600 | 5,676 |
| 8 | Atorvastatin tab | 2.94 | | 25,000 | 25,000 | 73,500 |
| 9 | B Complex Tablet-N/A-Tablet | 2.10 | 13,500 | 150,000 | 136,500 | 286,650 |
| 10 | Black Silk | 52.92 | | 300 | 300 | 15,876 |
| 11 | Bupivacaine (sydrochloride) (spinal) Injection 0.75% (Amp of 2 ml)-Injection | 27.00 | | 1,200 | 1,200 | 32,400 |
| 12 | Calcium Carbonate Tab. | 2.20 | 1,800 | 20,000 | 18,200 | 40,040 |
| 13 | Cefixime cap 400mg | 17.00 | 0 | 15,000 | 15,000 | 255,000 |
| 14 | Cefixime Suspension 100mg/5ml | 62.50 | 2,352 | 2,500 | 148 | 9,250 |
| 15 | Ceftriaxone (Sodium) inj 250 mg | 38.00 | 1,134 | 22000 | 20,866 | 792,908 |
| 16 | Cetirizine Syrup 5mg / 5ml-Suspension | 28.50 | 2,800 | 4,500 | 1,700 | 48,450 |
| 17 | Cetirizine Tablets 10mg | 2.73 | 24,000 | 35,000 | 11,000 | 30,030 |
| 18 | Ciprofloxacin (Hydrochloride) Tab. | 3.78 | 20,000 | 100,000 | 80,000 | 302,400 |
| 19 | Clopidogrel | 3.00 | | 10,000 | 10,000 | 30,000 |
| 20 | Clotrimazole vaginal cream | 37.50 | | 1,000 | 1,000 | 37,500 |
| 21 | Diclofenac (Sodium) Tablet | 2.60 | 100,000 | 150,000 | 50,000 | 130,000 |
| 22 | Dimenhydranate Syrup | 28.50 | | 1,000 | 1,000 | 28,500 |
| 23 | Drotaveine tab | 1.98 | | 30,000 | 30,000 | 59,295 |
| 24 | Ferrous salt + Folic Acid Tablets-N/A-Tablet | 1.55 | 10,080 | 100,000 | 89,920 | 139,376 |
| 25 | Fluconazole | 62.00 | | 500 | 500 | 31,000 |
| 26 | Folic Acid tab | 0.36 | | 100,000 | 100,000 | 36,000 |
| 27 | Glimiperide tab | 1.85 | 5,760 | 20,000 | 14,240 | 26,344 |
| 28 | Ibuprofen Tab. | 1.92 | | 200,000 | 200,000 | 384,000 |
| 29 | Inf Normal Saline 1000 | 43.98 | | 2,500 | 2,500 | 109,950 |

| Sr | Name of Item | Rate per Unit | Quantity Received | Quantity Demanded | difference in demand and supply | Amount (Rs) |
|----|--|---------------|-------------------|-------------------|---------------------------------|------------------|
| | ml | | | | | |
| 30 | Inj Drotraverin 40 mg | 1.98 | | 3,000 | 3,000 | 5,940 |
| 31 | Inj. Lignocain 2% with adrenaline | 23.30 | | 2,500 | 2,500 | 58,250 |
| 32 | Iron Sucrose | 45.00 | | 2,000 | 2,000 | 90,000 |
| 33 | Lactulose Syp Syrup 3.35gm/5ml | 89.00 | 1,440 | 2,500 | 1,060 | 94,340 |
| 34 | Losartan Potassium | 1.94 | | 10,000 | 10,000 | 19,400 |
| 35 | Metformin (hydrochloride) 500mg-Tablet | 1.42 | 18,000 | 40,000 | 22,000 | 31,240 |
| 36 | Metoclopramide tab 10mg | 0.71 | | 50,000 | 50,000 | 35,500 |
| 37 | Misoprostol | 4.85 | 6,720 | 10,000 | 3,280 | 15,908 |
| 38 | Montelukast tab | 3.70 | | 15,000 | 15,000 | 55,500 |
| 39 | Naproxen Tab. 550 mg-Tablet | 6.70 | 28,000 | 50,000 | 22,000 | 147,400 |
| 40 | Omeprazole Capsul | 2.68 | 73,920 | 100,000 | 26,080 | 69,894 |
| 41 | Paracetamol infusion | 51.88 | 1,000 | 5,000 | 4,000 | 207,520 |
| 42 | Paracetamol Tab. | 0.71 | 72,000 | 300,000 | 228,000 | 161,880 |
| 43 | Polymixin B eye ointment | 18.00 | 1,440 | 2,000 | 560 | 10,080 |
| 44 | Ranitidine Injection 50 mg/2ml Injection | 14.41 | | 4,000 | 4,000 | 57,640 |
| 45 | Ranitidine Tab 150mg | 2.15 | 12,000 | 25,000 | 13,000 | 27,950 |
| 46 | Sodium Phosphate Enema | 41.00 | | 500 | 500 | 20,500 |
| 47 | Surgical Hypoallergenic Latex Paper Tape 2 | 65.00 | 240 | 1,000 | 760 | 49,400 |
| 48 | Surgical Hypoallergenic Latex Paper Tape 1 | 34.00 | 480 | 500 | 20 | 680 |
| 49 | Tramadol tablet | 6.00 | 7,680 | 10,000 | 2,320 | 13,920 |
| 50 | Tranexamic Acid cap. | 6.50 | 4,480 | 10,000 | 5,520 | 35,880 |
| 51 | Vitamin D3 Injection | 35.30 | 250 | 1,000 | 750 | 26,475 |
| | Total | | | | | 4,714,630 |

**Annexure-AC
Para 16.4.4.4**

| Sr | Name of Item | Rate per Unit | Quantity Received | Quantity Demanded | difference in demand and supply | Difference |
|----|---|---------------|-------------------|-------------------|---------------------------------|------------|
| 1 | Modified Fluid Gelatin 4% | 262.00 | 2,500 | 0 | -2,500 | -655,000 |
| 2 | Amoxicillin + Clavulanic Acid Suspension 312mg | 91.00 | 4,900 | 0 | -4,900 | -445,900 |
| 3 | Ibuprofen Susp. 100mg/5ml-100mg /5ml-Suspension | 40.85 | 20,000 | 10,000 | -10,000 | -408,500 |
| 4 | Clarithromycin Suspension 125mg/5ml-Suspension | 216.00 | 1,500 | 0 | -1,500 | -324,000 |
| 5 | Clarithromycin Tablets 500mg- Tablet | 24.50 | 10,800 | 0 | -10,800 | -264,600 |
| 6 | Amoxicilline Suspension 250mg/5ml | 55.00 | 4,200 | 0 | -4,200 | -231,000 |
| 7 | Amonium Chloride Syp | 36.00 | 5,000 | 0 | -5,000 | -180,000 |
| 8 | Amoxicillin + Clavulanic Acid Tablet 1gm | 11.33 | 14,400 | 0 | -14,400 | -163,152 |
| 9 | Amoxicillin + Clavulanic Acid Suspension 156 mg | 62.48 | 2,450 | 0 | -2,450 | -153,076 |
| 10 | Beclomethasone inhaler | 326.89 | 450 | 0 | -450 | -147,101 |
| 11 | Dextrose | 43.00 | 3,000 | 1,000 | -2,000 | -86,000 |
| 12 | Cefurexime | 67.00 | 1,200 | 0 | -1,200 | -80,400 |
| 13 | Ciprofloxacin (hydrochloride) infusion | 67.00 | 1,000 | 0 | -1,000 | -67,000 |
| 14 | Zinc Sulphate | 19.76 | 3,840 | 1000 | -2,840 | -56,118 |
| 15 | Valporic (as sodium) Syrup 250mg/5ml-250mg/5ml-Suspension/Syp | 104.00 | 480 | 0 | -480 | -49,920 |
| 16 | Tranexamic Acid Inj | 29.25 | 1,700 | 0 | -1,700 | -49,725 |

| Sr | Name of Item | Rate per Unit | Quantity Received | Quantity Demanded | difference in demand and supply | Difference |
|----|---|---------------|-------------------|-------------------|---------------------------------|-------------------|
| 17 | (sulfamethoxazole + trimethoprim) Syrup | 22.00 | 2,100 | 0 | -2,100 | -46,200 |
| 18 | Metoclopramide (hydrochloride) inj | 16.00 | 5,400 | 3,000 | -2,400 | -38,400 |
| 19 | Dexamethasone (disodium (phosphate))(1& 5ml) | 8.45 | 8,000 | 4,000 | -4,000 | -33,800 |
| 20 | Artemether + Lumefantrine Syrup | 62.96 | 1,000 | 500 | -500 | -31,480 |
| 21 | Tramadol Injection | 12.00 | 2,500 | 0 | -2,500 | -30,000 |
| 22 | ORS (WHO RECOMENDED) | 9.39 | 8,000 | 5,000 | -3,000 | -28,170 |
| 23 | Cotton Crape Bandage | 34.50 | 2,000 | 1,200 | -800 | -27,600 |
| 24 | Beclomethasone aerosol | 56.46 | 480 | 0 | -480 | -27,101 |
| 25 | Dextrose 25% Ampoule | 14.87 | 1,800 | 0 | -1,800 | -26,762 |
| 26 | Povidone – iodine | 34.00 | 700 | 0 | -700 | -23,800 |
| 27 | Paracetamol Syrup 120mg / 5ml | 34.60 | 10,500 | 10,000 | -500 | -17,300 |
| 28 | Salbutamol (Sulfate) inhaler | 120.00 | 600 | 500 | -100 | -12,000 |
| 29 | Salbutamol (Sulfate) Tablets 4mg-4mg-Tablet | 0.91 | 12,000 | 0 | -12,000 | -10,881 |
| 30 | Chlorpheniramine maleate Tablets 4 mg | 0.21 | 21,000 | 0 | -21,000 | -4,410 |
| 31 | Enalapril | 1.05 | 4,200 | 0 | -4,200 | -4,410 |
| 32 | Salbutamol (Sulfate) Solution for nebulizer 5 mg/ml-5mg / ml-Solution for nebulizer | 27.83 | 288 | 150 | -138 | -3,841 |
| 33 | Atenolol | 1.17 | 17,640 | 15,000 | -2,640 | -3,089 |
| | Total | | | | | -3,730,735 |

**Annexure-AD
16.4.4.5**

| THQ Taxila | | | | | | | | |
|------------------|-----------------|------------------------|----------------------|-----------|--------------------------------|---------------------------|-----------------------|--------------|
| Name of official | Designation | Date of regularization | Regularization w.e.f | 30 % SS B | Difference of Adhoc allowances | Total monthly overpayment | Months (3/13 to 7/18) | Total Amount |
| Muhammad Rasheed | Beldar | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Asim Ayub | Sanitary patrol | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Shezad Manzoor | Cook | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Waqas Tariq | Cook | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Awais Akhtar | Beldar | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Riasat Khan | Beldar | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Talal Rasheed | Masalchi | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Amjad Mehmood | Beldar | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| Razi Abbas | Lab att | 02.03.2017 | 01.03.2013 | 2,739 | 750 | 3,489 | 65 | 178,035 |
| | | | Total | | | | | 1,602,315 |

| THQ Kahuta | | | | | | |
|------------|---------------------|-------------|--------------------------|------|--------|------------------|
| S.No | Name | Designation | Period | Rate | Months | Recoverable (Rs) |
| 1 | Muhammad Saeed BS 4 | Driver | 01.02.2013 to 30.06.2015 | 1560 | 28 | 43,680 |
| | | | 01.07.2015 to 30.06.2016 | 2019 | 12 | 24,228 |
| | | | 01.07.2016 to 30.06.2017 | 2484 | 12 | 29,808 |
| | | | 01.07.2017 to 30.06.2018 | 2970 | 12 | 35,640 |
| 2 | Hamid Basheer BS 4 | Driver | 01.02.2013 to 30.06.2015 | 1560 | 28 | 43,680 |
| | | | 01.07.2015 to 30.06.2016 | 2019 | 12 | 24,228 |
| | | | 01.07.2016 to 30.06.2017 | 2484 | 12 | 29,808 |
| 3 | Naveed Shah BS 1 | | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |

| | | | | | | |
|----|------------------------|----------------------|-----------------------------|------|----|--------|
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 4 | Wajid Hussain BS 1 | Baildar | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 5 | Qamar Hussain BS 1 | Baildar | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 6 | Atique Ahmed BS 1 | Baildar | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 7 | Muhammad Umair BS 1 | Ward Servant | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 8 | Tayyab Hussain BS 1 | Water Carrier | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 9 | Nasir Riaz BS 1 | Dhobi | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 10 | KhaliqurRehman BS 1 | Tubewell Operator | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |

| | | | | | | |
|----|------------------------|--------------------|-----------------------------|------|--------------|------------------|
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 11 | RufanMasih BS 1 | Sanitary Worker | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 12 | RufanMasih BS 1 | Sanitary Worker | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 13 | RufanMasih BS 1 | Sanitary Worker | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | 01.07.2017 to 30.06.2018 | 2739 | 12 | 32,868 |
| 14 | Naveed Hussain BS 1 | Ward Servant | 01.02.2013 to 30.06.2015 | 1440 | 28 | 40,320 |
| | | | 01.07.2015 to 30.06.2016 | 1863 | 12 | 22,356 |
| | | | 01.07.2016 to 30.06.2017 | 2292 | 12 | 27,504 |
| | | | | | Total | 1,674,780 |

Annexure-AE
Para 16.4.4.7

| Vendor | Period | Item | Rate Charged (GST Inclusive) | Rate applicable (Without GST) | Difference | Qty | Over payment (Rs) |
|----------------------------------|------------|---|------------------------------|-------------------------------|------------|-----|-------------------|
| M/s Advance Systems | 22.01.2018 | Mortuary Refrigeratory Model CEACZO8 | 1,990,000 | 1,700,854.70 | 289,145.30 | 1 | 289,145 |
| M/s Advance Systems | 22.01.2018 | Complete Dental Chair Model Clesta | 1,850,000 | 1,581,196.58 | 268,803.42 | 1 | 268,803 |
| M/s Advance Systems | 22.01.2018 | Dental Instruments 1x5 set local made | 120,000 | 102,564.10 | 17,435.90 | 1 | 17,436 |
| M/s Advance Systems | 22.01.2018 | Light Cure Unit Model LED.E | 65,000 | 55,555.56 | 9,444.44 | 1 | 9,444 |
| M/s Advance Systems | 22.01.2018 | Intra Oral Camra Model 577/00 MD85030 | 175,000 | 149,572.65 | 25,427.35 | 1 | 25,427 |
| M/s Advance Systems | 22.01.2018 | Dental Cautery Unitt | 120,000 | 102,564.10 | 17,435.90 | 1 | 17,436 |
| M/s Quintax Medical | 10.01.2018 | Lead Glass Shield (Local Pakistan) | 94,999 | 81,195.73 | 13,803.27 | 2 | 27,607 |
| M/s Medi Equips (SMC) Pvt.Ltd | 14.11.2017 | Atom Infant Incubator Model Air-Incu-i | 698,800 | 597,264.96 | 101,535.04 | 7 | 710,745 |
| M/s Rays Technologies | 26.03.2018 | Water Bath Brand Mommert Model WNB7 | 83,064 | 70,994.87 | 12,069.13 | 1 | 12,069 |
| M/s Rays Technologies | 26.03.2018 | Hot Air Oven Brand Mommert Model UN55 | 198,315 | 169,500 | 28,815.00 | 12 | 345,780 |
| M/s Medi Equips (SMC) Pvt.Ltd | 24.06.2017 | Mobile X Ray 30 kw | 4,050,000 | 3,461,538 | 588,461.54 | 1 | 588,462 |
| M/s Metro Commercial Enterprises | 22.01.2018 | BP Apparatus Mobile Mercury Cat # NOVA LF 1052 | 29,640 | 25,333 | 4,307 | 50 | 215,333 |
| M/s Metro Commercial Enterprises | 22.01.2018 | BP Apparatus Wall Type Mercury Cat # NOVA LF 1042 | 14,899 | 12,734 | 2,165 | 30 | 64,944 |
| M/s Metro Commercial Enterprises | 22.01.2018 | BP Apparatus Desktop Mercury Cat # LF 1002 | 9,990 | 8,538 | 1,452 | 40 | 58,062 |
| M/s Hickers | 02.05.2018 | Steel Racks | 40,000 | 34,188 | 5,812 | 25 | 145,299 |
| | | Total | | | | | 2,795,993 |

Annexure-AF
17.4.1.3

THQ Hospital Bhera

| Name Of Item | Firm Name | Batch No | Pack Size | Rate Per Unit | Demand Date | Quantity Received 2017-18 | Quantity Demand 2017-18 | Amount (Rs) |
|--|-----------|----------|-----------|---------------|-------------|---------------------------|-------------------------|-------------|
| Aluminium Hydroxide + Magnesium Trisilicate-Suspension | Abbot | 844678Q | 40 | 29.70 | 14-12-2017 | 9000 | 20000 | 594,000 |
| Amoxicillin Capsules 500 mg | GSK | GAGHG | 9,000 | 3.71 | 14-12-2017 | 54000 | 100000 | 371,000 |
| Amoxicillin + Clavulanic Acid Tablet 625 mg | | | 1,440 | 9.46 | 14-12-2017 | 14400 | 10000 | 94,600 |
| Artemether + Lumefantrine Syrup | Bosch | 18234 | 50 | 62.96 | 14-12-2017 | 1000 | 1000 | 62,960 |
| Atenolol | Ferozsons | 1N133 | 2,520 | 1.17 | 14-12-2017 | 17640 | 5000 | 5,850 |
| B Complex Tablet-N/A-Tablet | | | 6,750 | 2.10 | 14-12-2017 | 13500 | 10000 | 21,000 |
| Bupivacaine (sydrochloride) (spinal) Injection 0.75% (Amp of 2 ml)-Injection | Abbot | 83572XV | 1,000 | 27.00 | 14-12-2017 | 1000 | 200 | 5,400 |
| Calcium Carbonate Tab. | | | 900 | 2.20 | 14-12-2017 | 1800 | 20000 | 44,000 |
| Ceftriaxone (Sodium) inj 250 mg | | | 54 | 38.00 | 14-12-2017 | 1134 | 20000 | 760,000 |
| Cetirizine Syrup 5mg / 5ml-Suspension | GSK | GZWB | 70 | 28.50 | 14-12-2017 | 13280 | 5000 | 142,500 |
| Cetirizine Tablets 10mg | GSK | GZXB | 6,000 | 2.73 | 14-12-2017 | 24000 | 30000 | 81,900 |
| | GSK | GPG | 21,0 | 0.21 | 14-12- | 2100 | 1000 | 2,100 |

| | | | | | | | | |
|--|------------|----------|-------|--------|------------|--------|--------|-----------|
| Chlorpheniramine maleate Tablets 4 mg | | CT | 00 | | 2017 | 0 | 0 | |
| Ciprofloxacin (hydrochloride) infusion | Bosch | Q18050 | 50 | 67.00 | 14-12-2017 | 5900 | 1000 | 67,000 |
| Ciprofloxacin (Hydrochloride) Tab. | | | 2,000 | 3.78 | 14-12-2017 | 45300 | 200000 | 756,000 |
| Clarithromycin Suspension 125mg/5ml-Suspension | Abbott | 84830XV | 60 | 216.00 | 14-12-2017 | 1500 | 3000 | 648,000 |
| Clarithromycin Tablets 500mg-Tablet | Abbott | 84033XV | 1,080 | 24.50 | 14-12-2017 | 10800 | 20000 | 490,000 |
| Clopidogrel | CCL | GG842 | 2,520 | 3.00 | 14-12-2017 | 5040 | 1000 | 3,000 |
| Clotrimazole vaginal cream | Nabi Qasim | GVA009 | 480 | 37.50 | 14-12-2017 | 1920 | 500 | 18,750 |
| Cotton Crape Bandage | | | 480 | 34.50 | 14-12-2017 | 2000 | 5000 | 172,500 |
| Dexamethasone (disodium phosphate)(1 & 5ml) | Bosch | DX18025 | 1,600 | 8.45 | 14-12-2017 | 8000 | 20000 | 169,000 |
| Diclofenac (Sodium) Tablet | Novartis | HLP AAL | 2,000 | 2.60 | 14-12-2017 | 102300 | 500000 | 1,300,000 |
| Glimiperide tab | | | 1,920 | 1.85 | 14-12-2017 | 5760 | 10000 | 18,500 |
| Inj Drotraverin 40 mg | Searle | 366 | | 1.98 | 14-12-2017 | 4000 | 3000 | 5,940 |
| Inj. Lignocain 2% with adrenalline | Surge | LDJ-070Y | 400 | 23.30 | 14-12-2017 | 2800 | 20000 | 466,000 |
| Iron Sucrose | | | 850 | 45.00 | 14-12-2017 | 1700 | 10000 | 450,000 |
| Lactulose | | | 48 | 89.0 | 14-12- | 2208 | 1000 | 890,000 |

| | | | | | | | | |
|---|----------------|-------------|------------|------------|----------------|-----------|------------|----------------|
| Syp Syrup 3.35gm/5ml | | | | 0 | 2017 | | 0 | |
| Metformin (hydrochloride) 500mg- Tablet | Abbot t | 8356 8XV | 3,00 0 | 1.42 | 14-12- 2017 | 2400 0 | 1000 0 | 14,200 |
| Metoclopramide (hydrochloride) inj | CCL | M704 | 1,35 0 | 16.0 0 | 14-12- 2017 | 5400 | 5000 | 80,000 |
| Metoclopramide tab 10mg | | | 24,0 00 | 0.71 | 14-12- 2017 | 500 | 2000 | 1,420 |
| Misoprostol | | | 2,24 0 | 4.85 | 14-12- 2017 | 6720 | 1500 0 | 72,750 |
| Modified Fluid Gelatin 4% | B BRA UN | 2E+0 7 | 10 | 262. 00 | 14-12- 2017 | 2500 | 5000 | 1,310,000 |
| Montelukast tab | Genix | 024T 112 | 5,04 0 | 3.70 | 14-12- 2017 | 6000 | 1000 0 | 37,000 |
| Omeprazole Capsul | Feroz sons | 1P82 | 924 | 2.68 | 14-12- 2017 | 6897 6 | 5000 00 | 1,340,000 |
| Paracetamol infusion | | | 50 | 51.8 8 | 14-12- 2017 | 1030 | 1000 | 51,880 |
| Paracetamol Tab. | GSK | GCD NG | 8,00 0 | 0.71 | 14-12- 2017 | 7200 0 | 1000 00 | 71,000 |
| Povidone – iodine | Brook es | 088K 7 | 20 | 34.0 0 | 14-12- 2017 | 700 | 500 | 17,000 |
| Ranitidine Injection 50 mg/2ml Injection | GSK | GZA FQ | 180 | 14.4 1 | 14-12- 2017 | 3600 | 1000 0 | 144,100 |
| Salbutamol (Sulfate) inhaler | | | 25 | 120. 00 | 14-12- 2017 | 600 | 500 | 60,000. |
| Surgical Hypoallergen ic Latex Paper Tape 2 | | | 1,44 0 | 65.0 0 | 14-12- 2017 | 240 | 2000 | 130,000 |
| Tramadol tablet | Macte r | 7009 | 960 | 6.00 | 14-12- 2017 | 7680 | 2000 0 | 120,000 |
| Tramadol Injection | Macte r | 7016 | 500 | 12.0 0 | 14-12- 2017 | 2500 | 2000 | 24,000 |
| Vitamin D3 Injection | | | 250 | 35.3 0 | 14-12- 2017 | 250 | 5000 | 176,500 |
| Total Amount | | | | | | | | 11,289,85 0 |

THQ Hospital Sahiwal

| Generic Drug Name | Form | Strength | Vender Name | Receiving Date | Mfg. Date | Expiry Date | Quantity received by MSD | Batch NO. | Rate per unit | Total Amount (Rs) |
|------------------------|----------------------|------------------------|------------------------|----------------|-----------|-------------|--------------------------|-------------------|---------------|-------------------|
| Anti-Snake venom Serum | Injection | | Amson Vaccine | 28/6/2018 | 12/1/2017 | 11/30/2019 | 180 | 172 | 1150 | 207,000 |
| Heparin (Sodium) | Injection | 5000 IU/ml vial of 5ml | Haji Medicines | 28/6/2018 | 6/1/2017 | 6/30/2022 | 510 | 70158 | 261 | 133,110 |
| Metronidazole | Syrup | 90ml | Searle | 6/7/2018 | 6/7/2018 | 6/7/2020 | 15,000 | 0094,0096 | 51 | 765,000 |
| Metronidazole | Infusion | 500mg/100mL | Bosch | 23/6/2018 | 1/1/2018 | 12/30/2022 | 6,864 | WU510,513,514,515 | 78 | 535,392 |
| Ceftriaxone (Sodium) | Injection | 1g | Brooks | 28/7/2018 | 6/1/2018 | 5/30/2020 | 12480 | 017F8 | 127 | 1,584,960 |
| Streptokinase | Powder for injection | 1.5 million IU | Gene Tech Laboratories | 28/6/2018 | 7/1/2017 | 6/30/2020 | 30 | P00349 | 3800 | 114,000 |
| Total | | | | | | | | | | 3,339,462 |

Annexure-AG
17.4.1.6

THQ Hospital Sahiwal

| Sr. No. | Bill, Invoice No./Date | Name of Firm | Description | Qty/KGs | Rate Per piece/Pkts (Rs) | Amount of Labour/Services (Rs) | Punjab Sales Tax @ 16 (Rs) |
|---------|------------------------|--------------------------|--|---------|--------------------------|--------------------------------|----------------------------|
| 1 | Nil/5-3-18 | M/s Dawood International | Repair & Re-Wiring of Hospital Building with replacement of Damage holder, dimmer, wires etc | 1 | 49,500 | 49,500 | 7,920 |
| 2 | Nil/9-3-18 | M/s Dawood International | Repair service & Gas charging AC | 15 | 6,500 | 97,500 | 15,600 |
| 3 | Nil/10-3-18 | M/s Dawood International | Repair service & Gas charging AC | 5 | 6,500 | 32,500 | 5,200 |
| 4 | Nil/10-3-18 | M/s Dawood International | Repair service & Gas charging AC | 2 | 12,500 | 25,000 | 4,000 |
| 5 | Nil/17-3-18 | M/s Dawood International | Repair of ceiling fan motor rewinding | 36 | 1,350 | 48,600 | 7,776 |
| 6 | Nil/17-3-18 | M/s Dawood International | Repair of ceiling fan | 10 | 3,995 | 39,950 | 6,392 |
| 7 | Nil/17-3-18 | M/s Dawood International | Repair of ceiling fan | 10 | 3,995 | 39,950 | 6,392 |
| 8 | Nil/17-3-18 | M/s Dawood International | Repair of bracket fan | 10 | 3,995 | 39,950 | 6,392 |
| 9 | Nil/19-3-18 | M/s Dawood International | Repair of bracket fan | 12 | 6,995 | 83,940 | 13,430 |
| 10 | Nil/19-02-18 | Friends Trade Link | Rent of tent, chairs & table | 4 | 24,500 | 98,000 | 15,680 |
| 11 | Nil/19-02-18 | Friends Trade Link | Rent of tent, chairs & table | 2 | 24,500 | 49,000 | 7,840 |
| Total | | | | | | 603,890 | 96,622 |

MS THQ Bhagtanwala

| Sr No. | Cheque No. | Cheque Date | Name of Vendor/ Contractor/ Payee | Description of Expenditure | Gross Amount (Rs) |
|--------|------------|-------------|-----------------------------------|----------------------------|-------------------|
| 1 | 127 | 14/10/17 | Civil Works of Hospital | HADAYAT Ullah & Sons | 99,000 |
| 2 | 128 | 16/10/17 | | HADAYAT Ullah & Sons | 98,500 |
| 3 | 129 | 18/10/17 | | HADAYAT Ullah & Sons | 99,000 |
| 4 | 130 | 30/10/17 | | HADAYAT Ullah & Sons | 98,000 |
| 5 | 131 | 1/11/2 | | HADAYAT Ullah & | 99,000 |

| | | | | | |
|-------|-----|------------|---|----------------------------|-----------|
| | | 017 | | Sons | |
| 6 | 132 | 2/11/2017 | | HADAYAT Ullah & Sons | 99,000 |
| 7 | 148 | 6/11/2017 | | HADAYAT Ullah & Sons | 96,000 |
| 8 | 149 | 7/11/2017 | | HADAYAT Ullah & Sons | 96,000 |
| 9 | 150 | 9/11/2017 | | HADAYAT Ullah & Sons | 96,695 |
| 10 | 151 | 11/11/2017 | | HADAYAT Ullah & Sons | 91,549 |
| 11 | 152 | 15/11/17 | | HADAYAT Ullah & Sons | 90,000 |
| 12 | 153 | 16/11/17 | | HADAYAT Ullah & Sons | 87,648 |
| 13 | 154 | 17/11/17 | | HADAYAT Ullah & Sons | 84,480 |
| 14 | 155 | 20/11/17 | | HADAYAT Ullah & Sons | 80,570 |
| 15 | 156 | 21/11/17 | | HADAYAT Ullah & Sons | 84,480 |
| 16 | 157 | 23/11/17 | | HADAYAT Ullah & Sons | 60,000 |
| 17 | 158 | 24/11/17 | | HADAYAT Ullah & Sons | 90,000 |
| 18 | 159 | 27/11/17 | | HADAYAT Ullah & Sons | 95,000 |
| 19 | 160 | 28/11/17 | | HADAYAT Ullah & Sons | 65,300 |
| 20 | 161 | 29/11/2017 | | HADAYAT Ullah & Sons | 48,000 |
| 21 | 162 | 30/07/2017 | | HADAYAT Ullah & Sons | 30,000 |
| 22 | 74 | 17/07/2017 | Distemper, Paint, Meterial | Ch Paint Store Bhagtanwala | 84,330 |
| 23 | 75 | 17/07/2017 | Labour Charges Paint | Ch Paint Store Bhagtanwala | 50,000 |
| 24 | 76 | 17/07/2017 | Dental Room Marbel (fitting Renovation) | Mashallah Pipe Factory | 37,180 |
| 25 | 92 | 8-Feb-17 | | Al Madina Electric Store | 72,000 |
| 26 | 125 | 9/10/17 | Water Supply | Zafar Ullah Water Co | 15,180 |
| Total | | | | | 2,046,912 |
| | | | ELECTRIC,GENERATOR REPAIR WORKS | | |
| 6 | 126 | 9/10/17 | | Al Makkah Refrigeration | 13,200 |

| | | | | | |
|------------------------|-----|----------|------------------------|----------------------------|-----------|
| | | | | Bhagawala | |
| 7 | 225 | 05/06/18 | Bio Matric Machines | Mr Tahir Naveed Pharmacist | 6,471 |
| 8 | 228 | 05/06/18 | Celling Fans | Punjab Electrical Store | 45,875 |
| 11 | 231 | 6-Jun-18 | AC Repairing & Service | AC Repairing & Service | 84,400 |
| Total | | | | | 149,946 |
| Grand Total | | | | | 2,196,858 |
| 2196858 *16% = 351,497 | | | | | |

THQ Hospital Bhera

| Sr #. | Date of Drawl. | Amount. (Rs) | Items. | Recovery (Rs) |
|-------|----------------|--------------|---|---------------|
| 1 | 20/06/18 | 32,000 | Repair of AC | 5,120 |
| 2 | 07/06/18 | 33,000 | Repair of AC | 5,280 |
| 3 | 04/06/18 | 16,500 | Repair of water Tank | 2,640 |
| 4 | 26/05/18 | 40,000 | Repair of main water system | 6,400 |
| 5 | 12/05/18 | 25,000 | Repair of waste management well | 4,000 |
| 6 | 09/05/18 | 7,480 | Transportation fair | 1,197 |
| 7 | 02/05/18 | 3,570 | Transportation fair | 572 |
| 8 | 26/04/18 | 28,500 | REPAIR OF 10 FAN | 4,560 |
| 9 | 19/04/18 | 49,400 | Repair of 38 chairs of 2 arm | 7,904 |
| 10 | 19/04/18 | 49,500 | Repairs of 10 bed | 7,920 |
| 11 | 17/04/18 | 25,000 | Repair, gas filling of 2 ACs | 4,000 |
| 12 | 07/04/18 | 98,000 | Rent of tent & catering for Health Camp | 1,5680 |
| 13 | 04/01/18 | 46,250 | Repair of M&E work. | 7,400 |
| 14 | 04/01/18 | 49,900 | Repairs of 10 Beds Iron made | 7,984 |
| 15 | 04/01/18 | 4,000 | Repair of Computer printers | 640 |
| 16 | 26/03/18 | 2,105 | Transportation fairs | 337 |
| 17 | 24/02/18 | 40,000 | Repair of Hospital Wiring Complete | 6,400 |
| 18 | 24/02/18 | 49,500 | Wooden chair repair & polish 36 No | 7,920 |
| 19 | 24/02/18 | 49,900 | Iron bed repair of 10 No | 7,984 |
| 20 | 24/02/18 | 5,760 | Transportation fairs | 922 |
| 21 | 29/01/18 | 1,250 | Transportation fairs | 200 |
| 22 | 18/01/18 | 16,500 | Repairs of Tablet (IT Device) | 2,640 |
| 23 | 15/01/18 | 49,800 | Repair of 10 table | 7,968 |
| 24 | 19/12/17 | 49,500 | Repair & polish of 50 wooden chairs | 7,920 |
| 25 | 19/12/17 | 46,500 | Repair & polish of 10 wooden Table | 7,440 |
| 26 | 19/12/17 | 22,230 | Water filters | 3,557 |
| 27 | 19/12/17 | 24,000 | Repair of Misc Items | 3,840 |
| 28 | 19/12/17 | 49,900 | Repair & polish of 10 iron beds | 7,984 |
| 29 | 19/12/17 | 49,800 | Repair & polish of 10 wooden Table | 7,968 |
| 30 | 16/12/17 | 9,500 | Repair of computer system | 1,520 |
| 31 | 16/01/18 | 49,500 | Gas filling & repair of 10 Acs | 7,920 |
| 32 | 16/12/17 | 50,000 | Installation of 10 ACs | 8,000 |
| 33 | 07/12/17 | 21,000 | Maintenance of Gas Pipeline ETC | 3,360 |
| 34 | 25/11/17 | 4,800 | Repair of printer | 768 |
| 35 | 14/11/17 | 3,530 | Transportation fair | 565 |
| 36 | 01/11/17 | 1,105 | Transportation fair | 177 |
| 37 | 01/11/17 | 45,000 | Installation 05ACs | 7,200 |
| 38 | 06/10/17 | 39,600 | Repair of iron beds | 6,336 |
| 39 | 05/10/17 | 6,309 | Misc electric work | 1,010 |

| | | | | |
|-------------|----------|-----------|--|---------|
| 40 | 05/10/17 | 3500 | Repair of washing machine | 560 |
| 41 | 05/10/17 | 14,760 | Transportation fair | 2,362 |
| 42 | 16/09/17 | 35,000 | Repair of well | 5,600 |
| 43 | 16/09/17 | 30,000 | Repair of well waste management | 4,800 |
| 44 | 09/09/17 | 38,400 | Steel almari repair etc | 6,144 |
| 45 | 09/09/17 | 1,760 | Transportation | 282 |
| 46 | 09/09/17 | 34,650 | Reapir of 07 iron beds & wheel replacement | 5,544 |
| 47 | 09/09/17 | 3,861 | Misc item | 618 |
| 48 | 09/09/17 | 18,250 | Repair of 05 wooden table | 2,920 |
| 49 | 25/08/17 | 32,550 | Transportation | 5,208 |
| 50 | 25/08/17 | 19,210 | Transportation | 3,074 |
| Grand Total | | 1,427,130 | | 228,345 |

**Annexure-AH
17.4.1.8**

| Sr. No. | Notification No./ Date | Issuing Authority | Amount Released (Rs) | Funds Released For | Funds Utilized On | Remarks |
|---------|---|--|----------------------|--|-------------------------|-----------------------|
| 1 | FD/(W & M) 22-1/17-18 DHA/2021/ 19 Jan 2018 | Finance Department Government of the Punjab | 1,960,200 | Expedited Programme on Immunization | Utilized on Salary | |
| 2 | FD/(W & M) 22-1/17-18 DHA/2032/ 2 March 2018 | | 1,068,995 | POL Charges of Vaccinators and EPI Supervisory Staff | Utilized Salary | POL Liability Pending |
| 3 | FD/(W & M) 22-1/17-18 DHA/2038/ 16 April 2018 | | 43,778,040 | Payment of arrears to LHW/LHS | Arrears yet not paid | |
| 4 | FD/(W & M) 22-1/17-18 DHA/2049/ 5 May 2018 | | 14,000,000 | Payment of Stipends to Nurses Students | Payment not made | |
| 5 | FD/(W & M) 22-1/17-18 DHA/2046/ 19 Jan 2018 | | 600,000 | TB Control Programme @ Rs100,000 Each THQ object A9601 & A9701 Plant & Machinery and F & F | Utilized on Salary | |
| 6 | FD/(W & M) 22-1/17-18 DHA/2021/ 19 Jan 2018 | | 23,152,250 | Payment of Pending Liabilities | Liabilities not cleared | |
| Total | | | 84,559,485 | | | |

Annexure-AI
17.4.1.10

THQ Hospital Bhera

| Sr No | Object Description | Amount (Rs) | Payment Date | Supplier | Bill No &Date | QTY | Rate as per Bill | Printed Rate | Difference | Recovery (Rs) |
|----------|--------------------------|----------------|-----------------|----------------------------|---------------------|-----|---------------------------|-----------------|------------|------------------|
| 1 | Robin Blue | 13,455 | 25/11/ 17 | Pakistan Traders SGD | 22/10/ 17 | 50 | 275 | 225 | 50 | 2,500 |
| 2 | Robin Blue 225Grm | 29,309 | 23/01/ 18 | Friends Link SGD | 19/01/ 18 | 50 | 275 | 225 | 50 | 2500 |
| 3 | Flit Oil Bill | 92,243 | 29/01/ 18 | Friends Link SGD | 29/01/ 18 | 72 | 1,095 | 925 | 170 | 12,240 |
| 4 | Flit Oil Bill | 96,086 | 02/01/ 18 | Friends Link SGD | 28/12/ 17 | 75 | 1,095 | 925 | 170 | 12,750 |
| 5 | Tissue Paper Party | 6,000 | 02/01/ 18 | Friends Link SGD | 27/12/ 17 | 24 | 250 | 100 | 125 | 3,000 |
| 6 | New Air Freshener | 34,800 | 02/01/ 18 | Friends Link SGD | 30/01/ 17 | 100 | 348 | 290 | 58 | 5,800 |
| 7 | Robin Blue 225Grm | 6,600 | 25/11/ 17 | Pakistan Traders SGD | 22/10/ 17 | 24 | 250 | 225 | 25 | 600 |
| 8 | Surf Aerial | 50,392 | 02/05/ 18 | Dawood Intl SGD | 28/04/ 18 | 118 | 365 | 270 | 95 | 11,210 |
| 9 | Robin Blue Liquid | 8,775 | 24/02/ 18 | Friends link SGD | 22/02/ 18 | 50 | 150 | 85 | 65 | 3,250 |
| 10 | Surf Aerial 1000gm | 49,538 | 24/02/ 18 | Dawood Intl SGD | 23/02/ 18 | 116 | 365 | 270 | 95 | 11,020 |

| | | | | | | | | | | |
|--------|-----------------------------|------------|--------------|---------------------------|--------------|-----|-----------|-----|-----|--------|
| 1 1 | Vim Powder | 51,36 3 | 14/02/ 18 | Frien ds link | 10/02/ 18 | 100 | 110 | 75 | 35 | 3,500 |
| 1 2 | Airfresh ner | 51,83 1 | 14/02/ 18 | Frien ds link | 12/02/ 18 | 100 | 348 | 290 | 58 | 5,800 |
| 1 3 | Tissue paper party | 48,04 7 | 14/02/ 18 | Frien ds link | 10/02/ 18 | 100 | 225 | 100 | 125 | 12,500 |
| 1 4 | Dettol soap | -do- | 14/02/ 18 | Frien ds link | 10/02/ 18 | 200 | 75 | 37 | 38 | 7,600 |
| 1 5 | Tissue paper Box | 43,70 7 | 14/02/ 18 | Frien ds link | 12/02/ 18 | 100 | 195 | 100 | 95 | 9,500 |
| 1 6 | Lifebuo y soap | -do- | 14/02/ 18 | Frien ds link | 12/02/ 18 | 144 | 49 | 37 | 9 | 1,296 |
| 1 7 | Insect killer spray | 49,72 5 | 14/02/ 18 | Frien ds link | 13/02/ 18 | 100 | 425 | 375 | 50 | 5,000 |
| 1 8 | Robin Blue Liquid | 49,60 8 | 10/04/ 18 | Frien ds link | 04/04/ 18 | 50 | 150 | 85 | 65 | 3,250 |
| 1 9 | Air Freshen er | 48,85 9 | 03/04/ 18 | Frien ds link | 02/04/ 18 | 120 | 348 | 290 | 58 | 6,960 |
| 2 0 | Flit Oil | 99,93 0 | 20/03/ 18 | Frien ds link | 19/03/ 18 | 78 | 1,0 95 | 925 | 170 | 13,260 |
| 2 1 | Tissue Paper Box | 38,08 4 | 02/05/ 18 | Frien ds link | 28/04/ 18 | 50 | 195 | 100 | 95 | 4,750 |
| 2 2 | Air Freshen er | 40,71 6 | 04/06/ 18 | Frien ds link | 02/06/ 18 | 100 | 348 | 290 | 58 | 5,800 |
| 2 3 | Tissue Paper Box | 43,40 7 | 04/06/ 18 | Frien ds link | 01/06/ 18 | 100 | 195 | 100 | 95 | 9,500 |
| 2 4 | Air Freshen er | 51,87 8 | 02/01/ 18 | Frien ds link | 30/12/ 17 | 100 | 348 | 290 | 58 | 5,800 |
| 2 5 | Air Freshen er | 40,71 6 | 25/08/ 17 | Dawo od Intl SGD | 03/07/ 17 | 100 | 348 | 290 | 58 | 5,800 |
| 2 6 | Surf Ari al 1000gr | 49,11 1 | 25/08/ 17 | Dawo od Intl | 15/07/ 17 | 115 | 365 | 270 | 95 | 10,925 |

| | | | | | | | | | | |
|-------|------------------|--------|----------|------------------|----------|-----|-----|-----|----|---------|
| | m | | | SGD | | | | | | |
| 27 | Tissue paper Box | 45,513 | 25/08/17 | Dawod Intl SGD | 03/07/17 | 100 | 190 | 100 | 90 | 9,000 |
| 28 | Tissue paper Box | 44357 | 25/08/17 | Friends Link SGD | 20/07/17 | 50 | 195 | 100 | 95 | 9,500 |
| 29 | Lifebuoy | --do-- | 25/08/17 | Friends Link SGD | 20/07/17 | 144 | 48 | 37 | 8 | 1,152 |
| 30 | Air freshener | 40,225 | 25/08/17 | Friends Link SGD | 28/07/17 | 60 | 348 | 290 | 58 | 3,480 |
| 31 | Vim Powder | 9,266 | 16/10/17 | Dawod Intl SGD | 25/09/17 | 72 | 110 | 75 | 35 | 2,520 |
| 32 | Air freshener | 48,859 | 16/10/17 | Dawod Intl SGD | 09/10/17 | 50 | 348 | 290 | 58 | 2,900 |
| 33 | Motrin Spray | 44,753 | 01/11/17 | SH Enter | 16/10/17 | 90 | 425 | 375 | 50 | 4,500 |
| 34 | Motrin Spray | 49,725 | 01/11/17 | SH Enter | 27/10/17 | 100 | 425 | 375 | 50 | 5,000 |
| Total | | | | | | | | | | 214,163 |

District Officer (H) Sargodha

| Sr # | Name Of BHU | Date | Supplier | Item Name | Purchased Amount (Rs) | Excess Payment (Based on Lowest Rate of BHU 110/S B) | Over payment (Rs) |
|------|-------------|------------|--------------------|------------|-----------------------|--|-------------------|
| 1 | 100 S.B | 23-12-2017 | Awaz Communication | Galaxy Tab | 36,500 | 16,300 | 20,200 |
| 2 | 92 N.B | | Bismillah Mobiles | Galaxy Tab | 34,000 | 16,300 | 17,700 |

| | | | | | | | |
|----|-------------|------------|---------------------|--------------------|--------|--------|--------|
| 3 | 38 S.B | | BM Mobile Shop | Samsung Galaxy Tab | 32,000 | 16,300 | 15,700 |
| 4 | 98 S.B | 15-11-17 | Xs-2 | Samsung Galaxy Tab | 32,000 | 16,300 | 15,700 |
| 5 | Sakesar Bar | 6/9/2017 | Nexgen Mobiles | Samsung Galaxy Tab | 29,500 | 16,300 | 13,200 |
| 7 | | 8/12/2017 | Galaxy Traders | Samsung Galaxy Tab | 37,440 | 16,300 | 21,140 |
| 8 | 30 S.B | 25-1-2018 | M/S Radiant Traders | Samsung Galaxy Tab | 39,020 | 16,300 | 22,720 |
| 9 | 110 S.B | 14-12-17 | BM Mobile Shop | Samsung Galaxy Tab | 34,000 | 16,300 | 17,700 |
| 10 | 30 N.B | 27-1-2018 | Asad Traders | Samsung Galaxy Tab | 33,500 | 16,300 | 17,200 |
| 11 | 94 S.B | 29-8-2017 | Grace Mobiles | Samsung Galaxy Tab | 24,000 | 16,300 | 7,700 |
| 12 | 107 S.B | 18-1-18 | 110 Mobiles | Samsung Galaxy Tab | 33,500 | 16,300 | 17,200 |
| 13 | 95 S.B | 29-11-17 | Citi Phones | Samsung Galaxy Tab | 29,500 | 16,300 | 13,200 |
| 14 | 60 N.B | 21-2-18 | Khalid Traders | Samsung Galaxy Tab | 42,000 | 16,300 | 25,700 |
| 15 | 39 S.B | 11/10/2017 | Baber Mobile | Lenivo Tab | 14,500 | 16,300 | -1,800 |
| 16 | 74 S.B | 10/8/2017 | Asad Traders | Samsung Galaxy Tab | 40,716 | 16,300 | 24,416 |
| 17 | 7 N.B | 29-11-17 | Asad Traders | Samsung Galaxy Tab | 32,500 | 16,300 | 16,200 |
| 18 | 52 N.B | 13-3-18 | Moblie House | Samsung Galaxy Tab | 37,000 | 16,300 | 20,700 |
| 19 | RakChra ga | 27-11-17 | Phone Shop | Samsung Galaxy Tab | 31,500 | 16,300 | 15200 |
| 20 | 15 S.B | 12/12/2017 | Asad Traders | Samsung Galaxy Tab | 38967 | 16,300 | 22667 |
| 21 | 8 MI | 6/12/2017 | Asad Traders | Samsung Galaxy Tab | 31,011 | 16,300 | 14711 |
| 22 | Uc 18 | 8/12/2017 | Asad Traders | Samsung Galaxy Tab | 38,973 | 16,300 | 22673 |
| 23 | 10 MI | 12/8/2017 | Asad Traders | Samsung Galaxy Tab | 44,460 | 16,300 | 28160 |
| 24 | 2 N.B | 29-11-2017 | Asad Traders | Samsung Galaxy Tab | 38,025 | 16,300 | 21725 |
| 24 | 29 Salam | 2/12/2017 | Asad Traders | Samsung Galaxy Tab | 38973 | 16,300 | 22673 |
| 25 | 30 DeoWal | 2/12/2017 | Asad Traders | Samsung Galaxy Tab | 34,468 | 16,300 | 18168 |

| | | | | | | | |
|----|----------------|------------|--------------------|--------------------|--------|--------|--------|
| 26 | 28 S.B | 4/12/2017 | Al Hayat Traders | Samsung Galaxy Tab | 34,500 | 16,300 | 18200 |
| 27 | 18 N.B | 16-12-2017 | Asad Traders | Samsung Galaxy Tab | 39,395 | 16,300 | 23095 |
| 28 | 33 S.B | 2/11/2017 | Asad Traders | Samsung Galaxy Tab | 38,961 | 16,300 | 22661 |
| 29 | Uc 133 | 7/12/2017 | Ch Mobiles | Samsung Galaxy Tab | 34,500 | 16,300 | 18200 |
| 30 | 101 N.B | 2/1/2018 | New Casio Mobile | Samsung Galaxy Tab | 22,000 | 16,300 | 5700 |
| 31 | 88 S.B | 26-12-17 | Lucky Mobiles | Samsung Galaxy Tab | 22,000 | 16,300 | 5700 |
| 32 | Matela | 17-12-17 | U R Mobiles | Samsung Galaxy Tab | 31,450 | 16,300 | 15150 |
| 33 | 19 S.B | 8/9/2017 | Asad Traders | Samsung Galaxy Tab | 25,155 | 16,300 | 8855 |
| 34 | 113 S.B | 9/2/2018 | Est West Technolgy | Samsung Galaxy Tab | 33,000 | 16,300 | 16700 |
| 35 | Kot Raja | 7/12/2017 | Asad Traders | Huawei Tc | 18,252 | 16,300 | 1952 |
| 36 | 40 Sb | 13/2/18 | | Huawei Tc | 35,000 | 16,300 | 18700 |
| 37 | 74 Nb | 11/9/2017 | Dream Mobiles | Samsung Galaxy Tab | 46,500 | 16,300 | 30200 |
| 38 | Dodha | 5/9/2017 | Smart Gadget | LB Eodx10 | 18,000 | 16,300 | 1700 |
| 39 | ChakMiana | 30/3/18 | Umair Mobiles | Samsung Galaxy Tab | 24,700 | 16,300 | 8400 |
| 40 | NaseerPurKalaa | 30/3/18 | Umair Mobiles | Samsung Galaxy Tab | 24,700 | 16,300 | 8400 |
| 41 | Maila | 30/3/18 | Umair Mobiles | Samsung Galaxy Tab | 24,700 | 16,300 | 8400 |
| 42 | 43 Sb | 13/2/18 | Endroid Zone | Samsung Galaxy Tab | 35,000 | 16,300 | 18700 |
| 43 | 26 Sb | 5/3/2018 | Asad Traders | Samsung Galaxy Tab | 23,166 | 16,300 | 6866 |
| 44 | BehkLurka | 28/2/18 | Asad Traders | Huawei Tc | 17,550 | 16,300 | 1250 |
| 45 | TakhtHazarara | 20/2/2018 | Asad Traders | Samsung Galaxy Tab | 25,974 | 16,300 | 9674 |
| 46 | BuchaKalaa | 23/9/2017 | Asad Traders | Lenivo Tab | 20,475 | 16,300 | 4175 |
| 47 | Syed Nou | 28/2/18 | Asad Traders | Huawei Tc | 17,550 | 16,300 | 1,250 |
| 50 | TalibWala | 7/6/2107 | Alfa Mobiles | Samsung Galaxy Tab | 25,500 | 16,300 | 9,200 |
| 51 | Rural Liliani | 18/12/17 | Asad Traders | Q And Samsung | 44,577 | 16,300 | 28,277 |

| | | | | | | | |
|-------|----------------|-----------|-------------------|--------------------|--------|--------|---------|
| 52 | 34 Sb | 6/1/2018 | Malik Mobiles | Samsung Galaxy Tab | 33,000 | 16,300 | 16,700 |
| 53 | 110 Sb | 27/12/17 | Malik Mobiles | Samsung Galaxy Tab | 16,300 | 16,300 | 0 |
| 55 | 53 Sb | 13/3/18 | Mobile Traders | Samsung Galaxy Tab | 35,000 | 16,300 | 18700 |
| 56 | HavaliMajoka | 25-8-17 | Asad Traders | Samsung Galaxy Tab | 40,950 | 16,300 | 24,650 |
| 57 | Shaheena bad | 23-9-2017 | Malik Mobiles | Samsung Galaxy Tab | 22,200 | 16,300 | 5,900 |
| 58 | LakhiWali | 4-9-17 | Bismillah Mobiles | Samsung Galaxy Tab | 34,000 | 16,300 | 17,700 |
| 59 | BhuShak Nikdar | 30-08-17 | Hafiz Sajid | Samsung Galaxy Tab | 35,000 | 16,300 | 18,700 |
| 60 | ChabbaPurana | 6-9-2017 | SH Enterprises | Samsung Galaxy Tab | 48,555 | 16,300 | 32,255 |
| 61 | Dhori | 20-3-2018 | SH Enterprises | Samsung Galaxy Tab | 48,555 | 16,300 | 32,255 |
| Total | | | | | | | 908,818 |

MS THQ Hospital Sillanwali

| THQ Hospital Sillanwali | | | | QTY | | QTY | | | | |
|-------------------------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Production Description | 14-5-18 | 20-4-18 | 22-2-18 | 6/11/2017 | 6/11/2017 | 12/9/2017 | 12/9/2017 | | | |
| | 26002557 | 26002686 | 26001791 | 26002180 | 26002180 | 26000109 | 26000109 | Differece | QTY Total | Loss Amount (Rs) |
| Fuji MXF RX-N 12X15 | 5219 | 5219 | 5219 | 6 | 6700 | 6 | 6700 | 1481 | 12 | 17,772 |
| Fuji MXF RX-N 10X12 | 3485 | 3485 | 3485 | 4 | 4900 | 4 | 4900 | 1415 | 8 | 11,320 |
| Fuji MXF RX-N 08X10 | 2357 | 2357 | 2357 | 2 | 3900 | 2 | 3900 | 1543 | 4 | 6,172 |
| X-RAY DEV | 2025 | 2025 | 2025 | 7 | 1250 | 7 | 1250 | 775 | 14 | 10,850 |
| X-RAY FIXER | 2025 | 2025 | 2025 | 7 | 1250 | 7 | 1250 | 775 | 14 | 10,850 |
| Total | | | | | | | | | | 56,964 |

Annexure-AJ
17.4.2.2

MS THQ Hospital Sillanwali

| Cheque No | Date | Item | Supplier Name | Amount (Rs) | GST Amount (Rs) |
|--------------|------------|--|---------------------------------|-------------|-----------------|
| 7447929 | 28-08-2017 | Height Weight Scale Machine Water Bath Top Gloves | Hadayat Ullah & Sons | 86,580 | 12,580 |
| 7447929 | 28-08-2017 | Indicator Band Alcoholic Swab Bandage BP Appratus Etc. | Hadayat Ullah & Sons | 97,519 | 14,169 |
| 7447930 | 28-08-2017 | Air Conditioner Complete Installation of AC | M/s Dawood International | 94,950 | 13,796 |
| 7447931 | 28-08-2017 | Rent of Chairs, Tables etc. for Health Week | Friends Trade Link | 67,500 | 9,808 |
| 7447931 | 28-08-2017 | Refreshment for Health Week | Friends Trade Link | 65,000 | 9,444 |
| 7447931 | 28-08-2017 | Panaflexes for Health Week | Friends Trade Link | 99,450 | 14,450 |
| 7447932 | 28-08-2017 | Galaxy Tabs 04 | S.H Enterprises | 194,220 | 28,220 |
| 7447932 | 28-08-2017 | Galaxy Tabs 04 & Cover for Tablets | S.H Enterprises | 234,936 | 34,136 |
| 7447932 | 28-08-2017 | Galaxy Tabs 04, USB & Evo Wingle | S.H Enterprises | 223,353 | 32,453 |
| 7447940 | 23-10-2017 | Refreshment for Health Professional Day | Friends Trade Link | 70,000 | 10,171 |
| 7447940 | 23-10-2017 | Panaflexes for Health Professional Day | Friends Trade Link | 73,535 | 10,685 |
| 7447941 | 23-10-2017 | Wall Cabinet Rack for Admin Room | S.H Enterprises | 105,300 | 15,300 |
| 7447955 | 05-03-2018 | Panaflexes for 2nd health week | Hanif Zia Prining Service | 50,954 | 7,404 |
| 7447960 | 04-04-2018 | Rent of Chairs, Tables etc. for 2nd Health Week | Friends Trade Link | 81,000 | 11,769 |
| 7447964 | 18-05-2018 | Support & Maintenance of Biometric Devices Deployed by PITB | PITB | 98,500 | 14,312 |
| Total | | | | | 238,697 |

MS THQ Hospital Shahpur

| Sanction No. | Sanction Date | Items | Bill Date | Supplier | Amount (Rs) | GST 17% |
|--------------|---------------|-------|-----------|----------|-------------|---------|
|--------------|---------------|-------|-----------|----------|-------------|---------|

| | | | | | | (Rs) |
|---------|------------|----------------------|-------------|-------------------------------|--------|--------|
| 1680-81 | 27/12/2017 | Register | 12/12/2017 | IMRAN TRADER | 47,970 | 6,970 |
| 1676-77 | 27/12/2017 | Receipt Book | 20/11/17 | IMRAN TRADER | 39,780 | 5,780 |
| 952-53 | 25/08/2017 | Pena Flexner Card | 19/8/2017 | Hsdayat ullah & Sons Pharmacy | 42,120 | 6,120 |
| 1404-05 | 1/11/2017 | GEN.STORE | 26/10/2017 | IMRAN TRADER | 37,850 | 5,500 |
| 1392-93 | 1/11/2017 | GEN.STORE | 29/9/2017 | HADAYAT ULLAH&SONS | 97,988 | 14,238 |
| 758-59 | 25/8/2017 | SAMSUNG GLAXY TAB | 2/8/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 950-51 | 25/08/2017 | SAMSUNG GLAXY TAB | 1/8/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 1678-79 | 27/12/2018 | GEN.STORE | 16/12/2017 | IMRAN TRADER | 42,998 | 6,248 |
| 1684-85 | 27/12/2017 | GEN.STORE | 12/12/2017 | IMRAN TRADER | 39,195 | 5,695 |
| 1851-52 | 23/01/2018 | GEN.STORE | 3/11/2017 | HADAYAT ULLAH&SONS | 43,852 | 6,372 |
| 880-81 | 9/8/2017 | MOUTH PIECE | 16/08/2017 | HADAYAT ULLAH&SONS | 46,800 | 6,800 |
| 923-24 | 23/08/2017 | GEN.STORE | 15/07/2017 | HADAYAT ULLAH&SONS | 70,867 | 10,297 |
| 921-22 | 23/08/2017 | CCTV CAMERAS | 3/7/2017 | HADAYAT ULLAH&SONS | 70,200 | 10,200 |
| 905-06 | 22/08/2017 | COMPUTER ACCESSORIES | 10/8/2017 | HADAYAT ULLAH&SONS | 28,255 | 4,105 |
| 915-16 | 23/08/2017 | ZONG 4G DEVICE | 9/8/2017 | HADAYAT ULLAH&SONS | 42,120 | 6,120 |
| 911-12 | 23/08/2017 | COMPUTER ACCESSORIES | 09/018/2017 | HADAYAT ULLAH&SONS | 99,040 | 14,390 |
| 925-26 | 24/08/2017 | GEN.STORE | 12/8/2017 | HADAYAT ULLAH&SONS | 38,961 | 5,661 |
| 903-04 | 22/08/20 | LED 39" | 7/6/201 | HADAYAT | 58,500 | 8,500 |

| | | | | | | |
|---------|------------|----------------------|------------|--------------------|--------|--------|
| | 17 | | 7 | ULLAH&SONS | | |
| 1220-21 | 2/10/2017 | BED SHEET | 25/09/2017 | HADAYAT ULLAH&SONS | 49,433 | 7,183 |
| 886-87 | 14/08/2017 | OTHERS | 7/7/2017 | HADAYAT ULLAH&SONS | 88,920 | 12,920 |
| 882-83 | 12/8/2017 | SAMSUNG GLAXY TAB | 3/8/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 1400-01 | 1/11/2017 | GEN.STORE | 21/09/2017 | HADAYAT ULLAH&SONS | 49,725 | 7,225 |
| 907-08 | 23/08/2017 | OTHERS | 22/08/2017 | HADAYAT ULLAH&SONS | 77,805 | 11,305 |
| 1674-75 | 17/12/2017 | ULTRA SOUND ROLL | 18/12/2017 | IMRAN TRADER | 40,435 | 5,875 |
| 1670-71 | 27/12/2017 | ULTRA SOUND ROLL | 18/12/2017 | IMRAN TRADER | 43,805 | 6,365 |
| 929-930 | 24/08/2017 | SAMSUNG GLAXY TAB | 10/8/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 927-28 | 24/08/2017 | SAMSUNG GLAXY TAB | 15/08/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 901-02 | 21/08/2017 | OTHERS | 8/8/2017 | HADAYAT ULLAH&SONS | 96,291 | 13,991 |
| 891-92 | 18/08/2017 | OTHERS | 20/07/2017 | HADAYAT ULLAH&SONS | 91,814 | 13,340 |
| 899-900 | 21/08/2017 | OTHERS | 11/8/2017 | HADAYAT ULLAH&SONS | 95,940 | 13,940 |
| 1845-46 | 23/01/2018 | DIFF.PENA FLEX | 23/12/2017 | HADAYAT ULLAH&SONS | 48,204 | 7,004 |
| 1839-42 | 23/01/2018 | EXC.OFFICE CHAIRS | 4/11/2017 | HADAYAT ULLAH&SONS | 39,780 | 5,780 |
| 1841-42 | 23/01/2018 | RESUSITATION TROLLEY | 1/12/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 1843- | 23/01/2018 | RESUSITATI | 4/1/2017 | HADAYAT | 72,540 | 10,540 |

| | | | | | | |
|---------|----------|---------------------|----------|--------------------|-----------|---------|
| 44 | 17 | ON TROLLEY | 8 | ULLAH&SONS | | |
| 764-65 | 25/08/17 | Boxes | 13/07/17 | HADAYAT ULLAH&SONS | 44,811 | 6,511 |
| 766-67 | 25/08/17 | Sanetizers | 4/8/2017 | HADAYAT ULLAH&SONS | 37,802 | 5,493 |
| 948-49 | 25/8/17 | Baskets | 19/7/17 | HADAYAT ULLAH&SONS | 46,800 | 6,800 |
| 933-34 | 24/8/17 | SAMSUNG GLAXY TAB | 4/8/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 956-57 | 25/8/17 | Wire of CCTV Camera | 3/7/2017 | HADAYAT ULLAH&SONS | 56,160 | 8,160 |
| 937-38 | 24/8/17 | SAMSUNG GLAXY TAB | 7/8/2017 | HADAYAT ULLAH&SONS | 72,540 | 10,540 |
| 919-20 | 23/8/17 | Eye wash station | 5/7/2017 | HADAYAT ULLAH&SONS | 90,675 | 13,175 |
| 945-46 | 25/8/17 | Files | 16/8/17 | HADAYAT ULLAH&SONS | 48,706 | 7,077 |
| 909-10 | 23/8/17 | AC kit | 7/7/2017 | HADAYAT ULLAH&SONS | 41,827 | 6,077 |
| 1313-14 | 23/10/17 | BED SHEET | 28/9/17 | HADAYAT ULLAH&SONS | 49,725 | 7,225 |
| Total | | | | | 2,638,014 | 383,302 |

MS THQ Hospital Shahpur

| Items | Bill Date | Supplier | Amount (Rs) | GST (Rs) |
|-------------------|-----------|----------------------|-------------|----------|
| Chairs, Tables | 2/6/2018 | TEVTA WOOD WORKS | 192,700 | 27,999 |
| Electrical Items | 2/6/2018 | Hadayat ullah & Sons | 48,846 | 7,097 |
| Electrical Items | 23/10/17 | Muhammad Zubair | 43,790 | 6,363 |
| Electrical Items | 25/8/17 | Muhammad Zubair | 46,060 | 6,692 |
| Dawlance AC | 31/7/17 | Hadayat ullah & Sons | 68,211 | 9,911 |
| Dawlance AC | 29/7/17 | Hadayat ullah & Sons | 68,211 | 9,911 |
| Dawlance AC | 27/7/17 | Hadayat ullah & Sons | 68,211 | 9,911 |
| Dawlance AC | 26/7/17 | Hadayat ullah & Sons | 68,211 | 9,911 |
| AC & Padistal Fan | 8/8/2017 | Hadayat ullah & Sons | 74,131 | 10,771 |
| AC & Padistal Fan | 7/8/2017 | Hadayat ullah & Sons | 74,131 | 10,771 |

| | | | | |
|----------------------|----------|----------------------|-----------|---------|
| AC & Padistal Fan | 5/8/2017 | Hadayat ullah & Sons | 80,051 | 11,631 |
| AC & Padistal Fan | 4/8/2017 | Hadayat ullah & Sons | 80,051 | 11,631 |
| AC & Padistal Fan | 3/8/2017 | Hadayat ullah & Sons | 80,051 | 11,631 |
| AC& Air water cooler | 2/8/2017 | Hadayat ullah & Sons | 101,673 | 14,773 |
| AC& Air water cooler | 1/8/2017 | Hadayat ullah & Sons | 101,673 | 14,773 |
| Total | | | 1,196,001 | 173,776 |

THQ Hospital Sahiwal

| Sr No. | Bill, Invoice No./Date | Name of Firm | Description | Qty/ KGs | Rate Per KG/ Pkts | Amount of bill (Rs) | Sales Tax @ 17% (Rs) | Amount included Sales Tax (Rs) |
|--------|------------------------|--------------------|----------------------------------|----------|-------------------|---------------------|----------------------|--------------------------------|
| 1 | Nil/17-8-17 | Friends Trade Link | Mortein Spray (Big Size) | 200 | 425 | 85,000 | 14,450 | 99,450 |
| 2 | Nil/21-8-17 | Friends Trade Link | Mortein Spray (Big Size) | 200 | 425 | 85,000 | 14,450 | 99,450 |
| 3 | Nil/23-8-17 | Friends Trade Link | Mortein Spray (Big Size) | 195 | 425 | 82,875 | 14,089 | 96,964 |
| 4 | Nil/25-8-17 | Friends Trade Link | Mortein Spray (Big Size) | 190 | 425 | 80,750 | 13,728 | 94,478 |
| 5 | Nil/04-9-17 | Friends Trade Link | Mortein Spray (Big Size) | 200 | 425 | 85,000 | 14,450 | 99,450 |
| 6 | Nil/30-10-17 | Friends Trade Link | Mortein Spray (Big Size) | 198 | 425 | 84,150 | 14,306 | 98,456 |
| 7 | Nil/30-12-17 | Friends Trade Link | Mortein Spray (Big Size) | 195 | 425 | 82,875 | 14,089 | 96,964 |
| 8 | Nil/22-1-18 | Friends Trade Link | Mortein Spray (Big Size) | 200 | 425 | 85,000 | 14,450 | 99,450 |
| 9 | Nil/30-4-18 | Friends Trade Link | Mortein Spray (Big Size) | 200 | 425 | 85000 | 14450 | 99,450 |
| 10 | Nil/28-2-18 | Friends Trade Link | Mortein Spray (Big Size) | 100 | 425 | 42,500 | 7,225 | 49,725 |
| 11 | Nil/26-7-17 | Friends Trade Link | Plastic Gag for Dust Bin 30"x50" | 120 | 695 | 83,400 | 14,178 | 97,578 |

| | | | | | | | | |
|----|-------------|--------------------|------------------------------|-------|-------|--------|--------|--------|
| 12 | Nil/20-7-17 | Friends Trade Link | Washing Soda (ICI) | 850 | 95 | 80,750 | 13728 | 94,478 |
| 13 | Nil/31-7-17 | Friends Trade Link | Plastic Gag | 100 | 750 | 75,000 | 12,750 | 87,750 |
| 14 | Nil/21-7-17 | Friends Trade Link | Bleaching Powder (25 KG Bag) | 30 | 2,495 | 74,850 | 12,725 | 87,575 |
| 15 | Nil/17-7-17 | Friends Trade Link | Surf Bonus 1000 gm | 625 | 135 | 84,375 | 14,344 | 98,719 |
| 16 | Nil/24-7-17 | Friends Trade Link | Plastic Gag | 120 | 695 | 83,400 | 14,178 | 97,578 |
| 17 | Nil/15-7-17 | Friends Trade Link | Vim Powder | 225 | 110 | 24750 | 4,208 | 28,958 |
| 18 | Nil/15-7-17 | Friends Trade Link | Surf Bonus 1000 gm | 375 | 135 | 50,625 | 8,606 | 59,231 |
| 19 | Nil/17-7-17 | Friends Trade Link | Broom Stick Narial | 500 | 165 | 82,500 | 14,025 | 96,525 |
| 20 | Nil/19-7-17 | Friends Trade Link | Salt Acit (Tezab) | 300 | 120 | 36,000 | 6,120 | 42,120 |
| 21 | Nil/19-7-17 | Friends Trade Link | Toilet Cleaner 600 ml | 100 | 90 | 9,000 | 1,530 | 10,530 |
| 22 | Nil/19-7-17 | Friends Trade Link | Iron Lock 50 MM | 100 | 350 | 35,000 | 5,950 | 40,950 |
| 23 | Nil/7-8-17 | Friends Trade Link | Air Freshener 300 ML | 242 | 348 | 84,216 | 14,317 | 98,533 |
| 24 | Nil/2-8-17 | Friends Trade Link | Air Freshener 300 ML | 245 | 348 | 85,260 | 14,494 | 99,754 |
| 25 | Nil/7-8-17 | Friends Trade Link | Envelop Khaki | 30000 | 2.25 | 67,500 | 11,475 | 78,975 |
| 26 | Nil/18-7-17 | Friends Trade Link | Salt Acit (Tezab) | 700 | 120 | 84,000 | 14,280 | 98,280 |
| 27 | Nil/9-8-17 | Friends Trade Link | Air Freshener 300 ML | 240 | 348 | 83,520 | 14,198 | 97,718 |
| 28 | Nil/29- | Friends | Plastic Bag | 10 | 750 | 75, | 12,750 | 87,75 |

| | | | | | | | | |
|----|--------------|--------------------|--------------------------------|-----|-------|--------|--------|--------|
| | 7-17 | Trade Link | | 0 | | 000 | | 0 |
| 29 | Nil/18-7-17 | Friends Trade Link | Bleaching Powder (25 KG Bag) | 10 | 2,495 | 24,950 | 4,242 | 29,192 |
| 30 | Nil/18-7-17 | Friends Trade Link | Washing Soda (ICI) | 150 | 95 | 14,250 | 2,423 | 16,673 |
| 31 | Nil/18-7-17 | Friends Trade Link | Robin Blue 225 gm | 170 | 265 | 45,050 | 7,659 | 52,709 |
| 32 | Nil/4-8-17 | Friends Trade Link | Air Freshener 300 ML | 244 | 348 | 84,912 | 14435 | 99,347 |
| 33 | Nil/28-7-17 | Friends Trade Link | Plastic Bag | 122 | 695 | 84,790 | 14,414 | 99,204 |
| 34 | Nil/12-7-17 | Friends Trade Link | Toilet Cleaner 600 ml | 900 | 90 | 81,000 | 13,770 | 94,770 |
| 35 | Nil/11-7-17 | Friends Trade Link | Vim Powder | 775 | 110 | 85,250 | 14,493 | 99,743 |
| 36 | Nil/11-9-17 | Friends Trade Link | Phenyl Liquid (Finis) 2.75 ltr | 432 | 195 | 84,240 | 14,321 | 98,561 |
| 37 | Nil/02-9-17 | Friends Trade Link | Phenyl Liquid (Finis) 2.75 ltr | 434 | 195 | 84,630 | 14,387 | 99,017 |
| 38 | Nil/25-9-17 | Friends Trade Link | Phenyl Liquid (Finis) 2.75 ltr | 428 | 195 | 83,460 | 14,188 | 97,648 |
| 39 | Nil/18-9-17 | Friends Trade Link | Phenyl Liquid (Finis) 2.75 ltr | 425 | 195 | 82,875 | 14089 | 96,964 |
| 40 | Nil/05-10-17 | Friends Trade Link | Phenyl Liquid (Finis) 2.75 ltr | 430 | 195 | 83,850 | 14,255 | 98,105 |
| 41 | Nil/8-9-17 | Friends Trade Link | Plastic Bag | 122 | 695 | 84,790 | 14,414 | 99,204 |
| 42 | Nil/6-10-17 | Friends Trade Link | Plastic Bag | 110 | 695 | 76,450 | 12,997 | 89,447 |
| 43 | Nil/2-11-17 | Friends Trade Link | Plastic Bag | 120 | 695 | 83,400 | 14,178 | 97,578 |
| 44 | Nil/30-11-17 | Friends Trade | Plastic Bag | 100 | 750 | 75,000 | 12,750 | 87,750 |

| | | | | | | | | |
|----|--------------|--------------------|--------------------------------|-----|-------|--------|--------|--------|
| | | Link | | | | | | |
| 45 | Nil/30-11-17 | Friends Trade Link | Plastic Bag | 100 | 695 | 69,500 | 11,815 | 81,315 |
| 46 | Nil/23-12-17 | Friends Trade Link | Plastic Bag | 120 | 695 | 83,400 | 14,178 | 97,578 |
| 47 | Nil/27-11-17 | Friends Trade Link | Mortein Spray (Big Size) | 196 | 425 | 83,300 | 14,161 | 97,461 |
| 48 | Nil/26-12-17 | Friends Trade Link | Surf Bonus 1000 gm | 630 | 135 | 85,050 | 14,459 | 99,509 |
| 49 | Nil/2-10-17 | Friends Trade Link | Surf Bonus 1000 gm | 625 | 135 | 84,375 | 14,344 | 98,719 |
| 50 | Nil/8-01-18 | Friends Trade Link | Plastic Bag | 100 | 750 | 75,000 | 12,750 | 87,750 |
| 51 | Nil/31-01-18 | Friends Trade Link | Phenyl Liquid (Finis) 2.75 ltr | 434 | 195 | 84,630 | 14,387 | 99,017 |
| 52 | Nil/20-11-17 | Friends Trade Link | Flit Oil (Finis) | 75 | 1,095 | 82,125 | 13,961 | 96,086 |
| 53 | Nil/12-1-18 | Friends Trade Link | Air Freshener 300 ML | 144 | 348 | 50,112 | 8,519 | 58,631 |
| 54 | Nil/8-1-18 | Friends Trade Link | Broom Stick Narial | 500 | 165 | 82,500 | 14,025 | 96,525 |
| 55 | Nil/23-10-17 | Friends Trade Link | Broom Stick Narial | 500 | 165 | 82,500 | 14,025 | 96,525 |
| 56 | Nil/2-4-18 | Friends Trade Link | Surf Bonus 1000 gm | 400 | 135 | 54,000 | 9,180 | 63,180 |
| 57 | Nil/2-4-18 | Friends Trade Link | Bleaching Powder (25 KG Bag) | 12 | 2,495 | 29,940 | 5,090 | 35,030 |
| 58 | Nil/2-9-17 | Friends Trade Link | Plastic Bag | 112 | 750 | 84,000 | 14,280 | 98,280 |
| 59 | Nil/10-11-17 | Friends Trade Link | Washing Soda (ICI) | 850 | 95 | 80,750 | 13,728 | 94,478 |
| 60 | Nil/30-1-18 | Friends Trade Link | Vim Powder | 775 | 110 | 85,250 | 14,493 | 99,743 |

| | | | | | | | | |
|----|--------------|--------------------------|--|-----|--------|--------|--------|--------|
| 61 | Nil/15-11-17 | Friends Trade Link | Salt Acit (Tezab) | 700 | 120 | 84,000 | 14,280 | 98,280 |
| 62 | Nil/20-11-17 | Friends Trade Link | Electric heater | 15 | 2,950 | 44,250 | 7,523 | 51,773 |
| 63 | Nil/26-02-18 | Friends Trade Link | Lunch for 2nd health week staff | 4 | 1,8500 | 74,000 | 12,580 | 86,580 |
| 64 | Nil/27-02-18 | Friends Trade Link | Lunch refreshment | 6 | 9,500 | 57,000 | 9,690 | 66,690 |
| 65 | Nil/27-02-18 | Friends Trade Link | Lunch | 2 | 1,8500 | 37,000 | 6,290 | 43,290 |
| 66 | Nil/18-11-17 | Friends Trade Link | Sucker Machine | 1 | 4,6500 | 46,500 | 7,905 | 54,405 |
| 67 | Nil/18-11-17 | Friends Trade Link | Delivery Table | 1 | 1,4950 | 149,50 | 2,542 | 17,492 |
| 68 | Nil/15-11-17 | Friends Trade Link | ECG Machine | 1 | 8,4500 | 84,500 | 14,365 | 98,865 |
| 69 | 2443/2-5-18 | UK Traders | Gynae Instrument Kit, Surgical Gauze etc | 202 | 319 | 64,438 | 10,954 | 75,392 |
| 70 | Nil/12-3-18 | S.H Enterprises | Electric items | 1 | 8,5000 | 85,000 | 14,450 | 99,450 |
| 71 | Nil/13-3-18 | S.H Enterprises | Electric items | 1 | 8,4394 | 84,394 | 14,347 | 98,741 |
| 72 | 01/6-4-18 | Bio Scientific | Laboratory Items | 1 | 6,4890 | 64,890 | 11,031 | 75,921 |
| 73 | Nil/3-3-18 | S.H Enterprises | Laboratory Items | 1 | 8,5400 | 85,400 | 14,518 | 99,918 |
| 74 | Nil/30-9-17 | M/s Dawood International | Nebulizer Machine | 12 | 6,500 | 78,000 | 13,260 | 91,260 |
| 75 | Nil/11-12-17 | M/s Dawood International | Nebulizer Machine | 5 | 6,500 | 32,500 | 5,525 | 38,025 |
| 76 | Nil/11-12-17 | M/s Dawood | BP Apparatus | 10 | 3,950 | 39,500 | 6,715 | 46,215 |

| | | | | | | | | |
|-------|-------------|--------------------------|----------------------|-----|--------|--------|---------|--------|
| | | International | | | | | | |
| 77 | Nil/30-1-18 | M/s Dawood International | Macintosh Sheet | 50 | 1,150 | 57,500 | 9,775 | 67,275 |
| 78 | Nil/31-3-18 | M/s Dawood International | Alpha Guard Solution | 6 | 10,950 | 65,700 | 11,169 | 76,869 |
| 79 | Nil/16-4-18 | M/s Dawood International | Alpha Guard Solution | 5 | 10,950 | 54,750 | 9,308 | 64,058 |
| 80 | Nil/7-4-18 | M/s Dawood International | Nebulizer Machine | 3 | 6,500 | 19,500 | 3,315 | 22,815 |
| 81 | Nil/7-4-18 | M/s Dawood International | BP Apparatus | 15 | 3,950 | 59,250 | 10,073 | 69,323 |
| 82 | Nil/15-1-18 | S.H Enterprises | Hospital Towel | 120 | 650 | 78,000 | 13,260 | 91,260 |
| 83 | Nil/15-1-18 | S.H Enterprises | Hospital Bed Sheets | 130 | 650 | 84,500 | 14,365 | 98,865 |
| 84 | Nil/15-1-18 | S.H Enterprises | Hospital Bed Sheets | 120 | 650 | 78,000 | 13,260 | 91,260 |
| 85 | Nil/10-2-18 | Friends Trade Link | Surf Bonus 1000 gm | 630 | 135 | 85,050 | 14,459 | 99,509 |
| 86 | Nil/1-6-18 | Pakistan Traders | Pillow cover | 200 | 195 | 39,000 | 6,630 | 45,630 |
| Total | | | | | | | 1011533 | |

District Officer (Health)

| Sr # | Name Of BHU | Supplier | Date | Amount (Rs) | Total tax paid (Rs) |
|------|-------------|--------------------|------------|-------------|---------------------|
| 1 | 100 S.B | Awaz Communication | 23-12-2017 | 36,500 | 60,981 |
| | | Asif And Sons | 10/6/2017 | 30,000 | |
| | | Younis Autos | 25-9-17 | 29,200 | |
| | | Steel Works | 20-8-17 | 26000 | |
| 2 | 92 N.B | Bismillah Mobiles | | 34,000 | 53,600 |
| | | AR Medicine | | 26,000 | |
| 3 | 38 S.B | BM Mobile Shop | | 32,000 | 55,152 |
| 5 | Sakesar Bar | Nexgen Mobiles | 6/9/2017 | 29,500 | 105,752 |

| | | | | | |
|----|----------------|---------------------|------------|--------|---------|
| 6 | 101 S.B | Galaxy Traders | 8/12/2017 | 21,294 | 29,335 |
| | | Galaxy Traders | 8/12/2017 | 37,440 | |
| 7 | 30 S.B | M/S Radiant Traders | 25-1-2018 | 39,020 | 50,585 |
| 8 | 110 S.B | BM Mobile Shop | 14-12-17 | 34,000 | 58,000 |
| 9 | 30 N.B | Asad Traders | 27-1-2018 | 33,500 | 0 |
| 10 | 94 S.B | Grace Mobiles | 29-8-2017 | 24,000 | 54,114 |
| 11 | 107 S.B | 110 Mobiles | 18-1-18 | 33,500 | 56,381 |
| 13 | 60 N.B | Khalid Traders | 21-2-18 | 42,000 | 53,000 |
| | | Khalid Traders | 16-2-18 | 22,900 | |
| 14 | 39 S.B | Baber Mobile | 11/10/2017 | 14,500 | 78,594 |
| | | 49 -Tail | 8/7/2017 | 27,000 | |
| 15 | 74 S.B | Asad Traders | 10/8/2017 | 40,716 | 41,258 |
| 16 | 7 N.B | Asad Traders | 29-11-17 | 32,500 | 34,220 |
| 17 | 52 N.B | Moblie House | 13-3-18 | 37,000 | 33,184 |
| 18 | RakChraga | Phone Shop | 27-11-17 | 31,500 | 26,733 |
| 19 | 15 S.B | Asad Traders | 12/12/2017 | 38,967 | 129,835 |
| 20 | 8 MI | Asad Traders | 6/12/2017 | 31,011 | 35,407 |
| 21 | Uc 18 | Asad Traders | 8/12/2017 | 38,973 | 38,005 |
| 22 | 10 MI | Asad Traders | 12/8/2017 | 44,460 | 68,250 |
| 23 | 2 N.B | Asad Traders | 29-11-2017 | 38,025 | 33,853 |
| 24 | 29 Salam | Asad Traders | 2/12/2017 | 38,973 | 39,599 |
| 24 | 30 DeoWal | Asad Traders | 2/12/2017 | 34,468 | 38,805 |
| 25 | 28 S.B | Al Hayat Traders | 4/12/2017 | 34,500 | 69,706 |
| 26 | 18 N.B | Asad Traders | 16-12-2017 | 39,395 | 37,478 |
| 27 | 33 S.B | Asad Traders | 2/11/2017 | 38,961 | 89,989 |
| 28 | Uc 133 | Ch Mobiles | 7/12/2017 | 34,500 | 27,197 |
| 29 | 101 N.B | New Casio Mobile | 2/1/2018 | 22,000 | 83,347 |
| 30 | 88 S.B | Lucky Mobiles | 26-12-17 | 22,000 | 48,745 |
| 31 | Matela | U R Mobiles | 17-12-17 | 31,450 | 43,000 |
| 32 | 19 S.B | Asad Traders | 8/9/2017 | 25,155 | 80,500 |
| 33 | 113 S.B | Est West Technolgy | 9/2/2018 | 33,000 | 54,811 |
| 34 | Kot Raja | Asad Traders | 7/12/2017 | 18,252 | 30,757 |
| 35 | 40 Sb | | 13/2/18 | 35,000 | 47,035 |
| 36 | 74 Nb | Dream Mobiles | 11/9/2017 | 46,500 | 32,560 |
| 37 | Dodha | Smart Gadget | 5/9/2017 | 18,000 | 33,000 |
| 38 | ChakMiana | Umair Mobiles | 30/3/18 | 24,700 | 23,628 |
| 39 | NaseerPurKalaa | Umair Mobiles | 30/3/18 | 24,700 | 9,560 |
| 40 | Maila | Umair Mobiles | 30/3/18 | 24,700 | 9,560 |
| 41 | 43 Sb | Endroid Zone | 13/2/18 | 35,000 | 29,362 |
| 42 | 26 Sb | Asad Traders | 5/3/2018 | 23,166 | 60,228 |
| 43 | BehkLurka | Asad Traders | 28/2/18 | 17,550 | 33,283 |
| 44 | TakhtHazara | Asad Traders | 20/2/2018 | 25,974 | 22,319 |
| 45 | BuchaKalaa | Asad Traders | 23/9/2017 | 20,475 | 52,262 |
| 46 | Syed Nou | Asad Traders | 28/2/18 | 17,550 | 33,283 |
| 47 | TalibWala | Alfa Mobiles | 7/6/2107 | 25,500 | 20,300 |
| 48 | 44 Sb | | | | 23,706 |

| | | | | | |
|-------|-------------------|-------------------|-----------|---------|-----------|
| 49 | 9 Nb | | | | 11,947 |
| 50 | Rural Liliani | Asad Traders | 18/12/17 | 44,577 | 23,576 |
| 51 | 34 Sb | Malik Mobiles | 6/1/2018 | 33,000 | 35,172 |
| 52 | 110 Sb | Malik Mobiles | 27/12/17 | 16,300 | 36,796 |
| 53 | 53 Sb | Mobile Traders | 13/3/18 | 35,000 | 3,827 |
| 54 | KotMiana | | | | 2,928 |
| 55 | HavaliMajok a | Asad Traders | 25-8-17 | 409,500 | 222,082 |
| 56 | Shaheenabad | Malik Mobiles | 23-9-2017 | 22,200 | 55,452 |
| 57 | LakhiWal | Bismillah Mobiles | 4-9-17 | 34,000 | 66,842 |
| 58 | BhuShak Nikdar | Hafiz Sajid | 30-08-17 | 35,000 | 73,290 |
| 59 | ChabbaPuran a | Syed Asad Trader | 20-3-2018 | 456,077 | 89,860 |
| 60 | Dhori | Syed Asad Trader | 20-3-2018 | 428,792 | 47,708 |
| Total | | | | | 2,262,839 |

**Annexure-AK
18.4.3.1**

| Name of Office | Name of Post | BPS | Sanctioned strength | Working strength | Excess than sanctioned strength | Excess amount |
|--|----------------|-----|---------------------|------------------|---------------------------------|--------------------|
| DHQ Hospital Sheikhpura [PDP No 10] | WMO | 17 | 20 | 93 | 73 | 79,279,821 |
| | MO | 17 | 85 | 113 | 28 | 32,905,498 |
| | Dental Surgeon | 17 | 1 | 6 | 5 | 4,894,537 |
| | SMO | 18 | 3 | 5 | 2 | 3,031,572 |
| | Pharmacist | 17 | 2 | 6 | 4 | 1,199,702 |
| | Charge Nurse | 16 | 112 | 181 | 69 | 48,643,065 |
| | Ward servant | 1 | 49 | 54 | 5 | 1,244,519 |
| | Ward cleaner | 1 | 10 | 28 | 18 | 3,741,316 |
| THQ Hospital Muridke [PDP No 6] | WMO | 17 | 7 | 24 | 17 | 12,606,782 |
| | MO | 17 | 8 | 14 | 6 | 5,519,744 |
| THQ Hospital Sharaqpur Sharif [PDP No 9] | WMO | 17 | 2 | 13 | 11 | 6,819,488 |
| | MO | 17 | 8 | 19 | 11 | 11,889,246 |
| | Dental Surgeon | 17 | 1 | 3 | 2 | 1,674,167 |
| | Pharmacist | 17 | 1 | 2 | 1 | 368,031 |
| | Charge Nurse | 16 | 14 | 15 | 1 | 705,983 |
| Total | | | | | | 214,523,471 |

Annexure-AL
18.4.3.5

| Sr No. | Name of Office | Detail of Recovery | PDP No | Amount (Rs in million) |
|---------------|-----------------------------|--|---------------|-------------------------------|
| 1 | CEO DHA Sheikhupura | Overpayment of CA during Leave | 14 | 0.176 |
| 2 | CEO DHA Sheikhupura | Irregular payment of in-admissible HSRA | 16 | 0.131 |
| | CEO DHA Sheikhupura | Income tax and sales tax deducted at source not transfer to departments | 12 | 0.654 |
| 3 | DO Health Sheikhupura | Payment of in-admissible CA whereas employees residing in Office premises | 11 | 2.054 |
| 4 | DO Health Sheikhupura | Payment of PCA whereas no evening practice is done in the hospital | 14 | 1.519 |
| 5 | DO Health Sheikhupura | Less deduction of income tax | 17 | 0.910 |
| 6 | DO Health Sheikhupura | Payment of in-admissible HSRA to officials not performing duties in the entitles place | 21 | 0.523 |
| 7 | DO Health Sheikhupura | Non deduction of PST on the development | 25 | 0.391 |
| 8 | DO Health Sheikhupura | Payment of in-admissible CA whereas employees receiving POL | 30 | 0.143 |
| 9 | DO Health Sheikhupura | Irregular payment of in-admissible allowances like hill allowance etc | 31 | 0.110 |
| 10 | DO Health Sheikhupura | Less deduction of income tax | 32 | 0.051 |
| 11 | DHQ Hospital Sheikhupura | Payment of HRA at higher rate i.e 45% instead of 30% | 02 | 0.151 |
| 12 | DHQ Hospital Sheikhupura | Payment of in-admissible HSRA at un-entitled place | 03 | 0.285 |
| 13 | DHQ Hospital Sheikhupura | Unauthorized payment of freeze allowances | 04 | 0.132 |
| 14 | DHQ Hospital Sheikhupura | Irregular payment of in-admissible allowances like hill allowance etc | 05 | 0.897 |
| 15 | DHQ Hospital Sheikhupura | Non deduction of PST on the development works | 14 | 0.213 |
| 16 | DHQ Hospital Sheikhupura | Payment of in-admissible HRA whereas employees residing in Office premises | 19 | 0.383 |
| 17 | DHQ Hospital Sheikhupura | Unauthorized payment of pay and allowance during absent period | 26 | 0.219 |
| 18 | DHQ Hospital Sheikhupura | Irregular payment of in-admissible allowances | 27 | 0.305 |
| 19 | DHQ Hospital Sheikhupura | Irregular payment of SSB after regularization | 29 | 2.178 |
| 20 | DHQ Hospital Sheikhupura | Payment of in-admissible CA whereas employees residing in Office premises | 30 | 0.488 |
| 21 | DHQ Hospital | Irregular payment of salary to employees | 31 | 0.753 |

| | | | | |
|----|--------------------------|---|----|--------|
| | Sheikhupura | on EOL | | |
| 22 | DHQ Hospital Sheikhupura | Payment of in-admissible CA during Leave period | 32 | 0.288 |
| 23 | DHQ Hospital Sheikhupura | Overpayment of incentive allowance | 33 | 4.248 |
| 24 | DHQ Hospital Sheikhupura | Overpayment of incentive allowance | 34 | 3.18 |
| 25 | DHQ Hospital Sheikhupura | In-admissible payment of mess and dress allowance | 36 | 0.229 |
| 26 | DHQ Hospital Sheikhupura | Unauthorized payment of HSRA at un-entitled station | 37 | 0.939 |
| 27 | DHQ Hospital Sheikhupura | Unauthorized payment of allowance due to merger of allowance | 38 | 12.672 |
| 28 | DHQ Hospital Sheikhupura | Overpayment of mess & dress allowance at higher rate | 44 | 0.06 |
| | DHQ Hospital Sheikhupura | Non recovery of parking stand fee | 25 | 1.062 |
| 29 | General Nursing School | Unauthorized payment of mess allowance to nurses not residing in hostel | 01 | 0.216 |
| 30 | General Nursing School | Unauthorized payment of nursing allowance | 02 | 0.198 |
| 31 | General Nursing School | HSRA paid at un-entitled place of posting | 07 | 0.045 |
| 32 | THQ Safdarabad | HSRA paid at un-entitled place of posting | 04 | 2.574 |
| 33 | THQ Safdarabad | HSRA paid at un-entitled place of posting | 05 | 0.188 |
| 34 | THQ Safdarabad | Non-recovery of HRA and CA of officials residing in Hospital | 09 | 0.170 |
| 35 | THQ Safdarabad | Non-recovery of penal rent from unauthorized occupants | 10 | 1.8 |
| 36 | THQ Safdarabad | Unauthorized payment of CA and other in-admissible allowance | 11 | 0.113 |
| 37 | THQ Safdarabad | Non-deposit of government fee into treasury | 12 | 0.458 |
| 38 | THQ Muridke | Unauthorized payment of HRA at higher rate | 03 | 0.172 |
| 39 | THQ Muridke | Unauthorized payment of HSRA at in-admissible place | 04 | 0.143 |
| 40 | THQ Muridke | Unauthorized payment of HRA and CA to residents in government premises | 08 | 0.211 |
| 41 | THQ Muridke | Unauthorized payment of CA during leave | 13 | 0.787 |
| 42 | THQ Muridke | Unauthorized payment of incentive allowance | 14 | 3.6 |
| 43 | THQ Muridke | Unauthorized payment of incentive allowance | 15 | 2.588 |
| 44 | THQ Muridke | Unauthorized payment of mess and dress allowance | 17 | 0.03 |
| 45 | THQ Muridke | Unauthorized payment of health | 18 | 0.042 |

| | | | | |
|--------------|----------------------|--|----|---------------|
| | | professional allowance to nurse and pharmacist | | |
| 46 | THQ Muridke | Unauthorized payment of pay and allowance during LHP | 22 | 0.891 |
| 47 | THQ Sharaqpur Sharif | Unauthorized payment of HRA at higher rate | 03 | 0.072 |
| 48 | THQ Sharaqpur Sharif | Unauthorized payment of HSRA at in-admissible place | 04 | 0.149 |
| 49 | THQ Sharaqpur Sharif | Unauthorized payment of in-admissible allowance | 05 | 0.064 |
| 50 | THQ Sharaqpur Sharif | In-admissible payment of SSB after regularization | 15 | 0.136 |
| 51 | THQ Sharaqpur Sharif | Unauthorized payment of HRA and CA to residents in government premises | 16 | 0.266 |
| 52 | THQ Sharaqpur Sharif | Unauthorized payment of CA during leave | 17 | 0.484 |
| 53 | THQ Sharaqpur Sharif | Unauthorized payment of incentive allowance | 19 | 4.044 |
| 54 | THQ Sharaqpur Sharif | Unauthorized payment of dress allowance | 21 | 0.009 |
| 55 | THQ Sharaqpur Sharif | Payment of in-admissible health professional allowance | 22 | 0.015 |
| 56 | THQ Sharaqpur Sharif | Payment of HSRA at higher rate | 23 | 0.960 |
| 57 | THQ Ferozwala | Unauthorized payment of HSRA to un-entitled staff | 10 | 2.870 |
| 58 | THQ Ferozwala | Non-deduction of PST | 18 | 0.443 |
| 59 | THQ Ferozwala | Unauthorized payment of CA to residents in government premises | 22 | 0.386 |
| 60 | THQ Ferozwala | Less deduction of income tax | 24 | 0.139 |
| 61 | THQ Ferozwala | Non recovery of CA during leave | 25 | 0.139 |
| 62 | THQ Ferozwala | Non recovery of mess and dress allowance during leave | 27 | 0.067 |
| 63 | THQ Ferozwala | Non recovery of PST out of development works payments | 28 | 0.049 |
| Total | | | | 59.862 |

Annexure-AM**19.4.1.3****Irregular Payment/ consumption of medicine due to non submission of samples for lab testing and Warranty Certificate Rs 13.314 million**

| Sr No | Document # / Cheque # | Document Date | Name of supplier | Amount (Rs) |
|--------------|------------------------------|----------------------|--------------------------------|--------------------|
| 1 | 1900034468 | 13.03.2018 | GLAXO SMITHKLINE PAKISTAN LTD | 310,039 |
| 2 | 1900039543 | 18.04.2018 | NOVARTIS PHARMA (PAKISTAN) LTD | 474,250 |
| 3 | 1900062499 | 18.04.2018 | GETZ PHARMA Pvt Ltd | 112,200 |
| 4 | 1900064479 | 13.03.2018 | BARRETT HODGSON PAKISTAN PVT | 200,070 |
| 5 | 1900074418 | 13.03.2018 | BOSCH PHARMACEUTICALS | 282,200 |
| 6 | 1900086443 | 13.03.2018 | AL-HAMD ENTERPRISES | 65,000 |
| 7 | 1900086444 | 13.03.2018 | CORAL PHARMACEUTICALS | 433,280 |
| 8 | 1900086445 | 13.03.2018 | CORAL PHARMACEUTICALS | 108,320 |
| 9 | 1900086446 | 13.03.2018 | AL-HAMD ENTERPRISES | 65,000 |
| 10 | 1900103279 | 13.03.2018 | PLATINUM PHARMACEUTICALS PVT | 156,300 |
| 11 | 1900132445 | 21.11.2017 | CHIEF EXECUTIVE OFFICER | 51,747 |
| 12 | 5100044006 | 14.03.2018 | GLAXO SMITHKLINE PAKISTAN LTD | 555,135 |
| 13 | 5100048005 | 19.04.2018 | GLAXO SMITHKLINE PAKISTAN LTD | 5,090,000 |
| 14 | 5100069004 | 25.10.2017 | GLAXO SMITHKLINE PAKISTAN LTD | 3,000,000 |
| 15 | 5100078007 | 14.03.2018 | SAMI PHARMACEUTICALS | 2,410,800 |
| | | | Total | 13,314,341 |

**Annexure-AN
19.4.1.5**

Unjustified payment to contingent paid staff Worth Rs 1.939 million

| detail of pay of daily wages staff | | | |
|---|--------------------------|------------|----------------|
| Month | Name of employees | Qty | Amount |
| July | DEO | 5 | 99430 |
| | Facilitator | 5 | 72692 |
| August | DEO | 5 | 99430 |
| | Facilitator | 5 | 71555 |
| September | DEO | 5 | 97900 |
| | Facilitator | 5 | 72154 |
| October | DEO | 5 | 99430 |
| | Facilitator | 5 | 72800 |
| November | DEO | 5 | 97441 |
| | Facilitator | 5 | 70466 |
| December | DEO | 5 | 98789 |
| | Facilitator | 5 | 71355 |
| January | DEO | 5 | 105071 |
| | Facilitator | 5 | 76935 |
| February | DEO | 5 | 107145 |
| | Facilitator | 5 | 77143 |
| March | DEO | 5 | 107145 |
| | Facilitator | 5 | 75484 |
| April | DEO | 5 | 106431 |
| | Facilitator | 5 | 77500 |
| May | DEO | 5 | 105763 |
| | Facilitator | 5 | 76935 |
| Total | | | 1938994 |

**Annexure-AO
19.4.2.2**

Unauthorized draw/Payment of Health Sector Reform allowance to the employees of Rs 38.460 million

| Designation | No of Posts | Rate | Amount drawn according to posts | Amount for the last 5 years |
|------------------------|-------------|-------|---------------------------------|-----------------------------|
| Medical Superintendent | 01 | 7000 | 7000 | 420,000 |
| APMO | 06 | 7000 | 42000 | 2,520,000 |
| APMO Female | 03 | 7000 | 21000 | 1260000 |
| Child Specialist | 03 | 15000 | 45000 | 2700000 |
| Medical Specialists | 01 | 12000 | 12000 | 720000 |
| Sr +Dental Surgeon | 03 | 5000 | 40000 | 2400000 |
| Arthopedic Surgeon | 02 | 12000 | 24000 | 1440000 |
| Eye Specialists | 01 | 15000 | 15000 | 900000 |
| Anesthiest | 02 | 23000 | 46000 | 2760000 |
| Pathologist | 01 | 12000 | 12000 | 720000 |
| Gynecologist | 03 | 12000 | 36000 | 2160000 |
| Pulmonologist | 01 | 15000 | 15000 | 900000 |
| Dermatologist | 01 | 15000 | 15000 | 900000 |
| Radiologist | 01 | 12000 | 12000 | 720000 |
| ENT Specialist | 01 | 15000 | 15000 | 900000 |
| SMO | 10 | 12000 | 120000 | 7200000 |
| SWMO | 04 | 5000 | 20000 | 1200000 |
| WMO | 08 | 12000 | 96000 | 5760000 |
| MO | 07 | 12000 | 84000 | 5040000 |
| | | | | 38,460,000 |

*recovery may be effected on the basis of actual payment

**Annexure-AP
19.4.2.7**

Unauthorized draw/Payment of Health Sector Reform allowance to the employees of Rs 7.560 million

| Designation | No of Posts | Rate | Amount drawn according to posts | Amount for the last 3 years |
|------------------------|--------------------|-------------|--|------------------------------------|
| Medical Superintendent | 01 | 7000 | 7000 | 252000 |
| APMO | 01 | 7000 | 7000 | 252000 |
| Child Specialist | 01 | 15000 | 15000 | 540000 |
| Medical Specialists | 01 | 12000 | 12000 | 432000 |
| Sr +Dental Surgeon | 01 | 5000 | 5000 | 180000 |
| Arthopedic Surgeon | 01 | 12000 | 12000 | 432000 |
| Eye Specialists | 01 | 15000 | 15000 | 540000 |
| Anesthiest | 01 | 23000 | 23000 | 828000 |
| Pathologist | 01 | 12000 | 12000 | 432000 |
| Radiologist | 01 | 12000 | 12000 | 432000 |
| SMO | 02 | 12000 | 24000 | 864000 |
| WMO | 03 | 12000 | 36000 | 1296000 |
| MO | 05 | 12000 | 60000 | 216000 |
| Surgeon | 01 | 12000 | 12000 | 432000 |
| Gynachologist | 01 | 12000 | 12000 | 432000 |
| | | | | 7560000 |