



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AG	Accountant General
AGP	Auditor General of Pakistan
ANC	Antenatal Care
ARI	Acute Respiratory Infection
BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DFID	Department for International Development
DGHS	Director General Health Services
DHA	District Health Authority
DHQ	District Head Quarter
DMU	District Monitoring Unit
EPI	Expanded Program on Immunization
FD	Finance Department
FP	Family Planning
HCM	Human Capital Management
HR	Human Resource
HRA	House Rent Allowance
IRMNCH	Integrated Reproductive, Maternal, Neonatal and Child Health
IUCD	Intra-Uterine Contraceptive Device
JV	Joint Venture
LHS	Lady Health Supervisor
LHV	Lady Health Visitor
LHW	Lady Health Worker
LP	Local Purchase
MAM	Moderate Acute Malnourish
MDGs	Millennium Development Goals
MIS	Management Information System
MMR	Maternal Mortality Rate

MO	Medical Officer
MS	Medical Superintendent
MTDF	Medium Term Development Framework
NPA	Non-practicing Allowance
OPD	Out Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC	Project Completion
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PMU	Planning and Monitoring Unit
PNC	Postnatal Care
PPRA	Punjab Procurement Regulatory Authority
P&SHCD	Primary & Secondary Health Care Department
RHC	Rural Health Centre
SAM	Severe Acute Malnourish
SAP	System Application Product
SBA	Skilled Birth Attendant
SDGs	Sustainable Development Goals
S&GAD	Services and General Administration Department
SOP	Standard Operating Procedure
TB	Tuberculosis
THQ	Tehsil Headquarter
UNFPA	United Nation Population Fund
UNICEF	United Nation International Children's Emergency Fund
USAID	United States Agency for International Development
U5MR	Under-5 Child Mortality Rate
WFP	World Food Program
WMO	Women Medical Officer
WHO	World Health Organization

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

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 6 of this report.

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

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

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

Islamabad

Dated:

(Muhammad Ajmal Gondal)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils, Municipal Committees, Union Councils, District Health Authorities and District Education Authorities of nineteen 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.

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.

District Health Authorities are 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 & allied formations was conducted with the view to ascertain how far the management:

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

4. Estimated, collected and recovered the revenue / receipt in the books of accounts in accordance with prescribed laws, rules and regulations

a) Scope of Audit

The Regional Directorate of Audit, Rawalpindi is mandated to conduct audit of 117 formations working under the 04 PAOs. Total expenditure and receipt of these formations were Rs 10,135.909 million and Rs 123.132 million respectively for the financial year 2020-21. This report also includes results of thematic audit of eight formations of District Health Authorities of Rawalpindi Region. Thematic audit findings are given in chapter 6 of this report.

Audit scope relating to expenditure for the financial year 2020-21 comprises 30 formations of 04 District Health Authorities having total expenditure of Rs 4,816.534 million. The audit coverage for expenditure was Rs 2,107.580 million which comes to 44% of auditable expenditure.

Audit scope relating to receipt for the financial year 2020-21 comprises 30 formations of 04 District Health Authorities having total receipt of Rs 120.215 million. The audit coverage for receipt was Rs 45.261 million which comes to 38% of auditable receipt.

This audit report also includes audit observations resulting from the audit of:

1. Expenditure of Rs 74.424 million and receipt of Rs 1.168 million for the financial year 2019-20.
2. Expenditure and receipt of Rs 43.157 million and Rs 0.175 million pertaining to previous financial years.

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

b) Recoveries at the instance of Audit

As a result of audit, a recovery of Rs 111.763 million was pointed out in this report. Recovery effected from January to December 2021 duly verified by Audit was Rs 14.827 million.

c) Audit Methodology

Desk Audit techniques mentioned in Financial Audit Manual were applied intensively during the Audit Year 2021-22. ACL was used for analysis of HR data obtained from SAP. This was facilitated by access to

live electronic data and availability of permanent files. Desk audit review facilitated auditors in understanding the systems, procedures and environment of the entities before the start of field activity which greatly helped in identification of high risk areas such as payment of inadmissible allowances, payment of salaries after superannuation, high value vouchers for substantive testing in the field.

d) Audit Impact

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

e) Comments on internal controls and internal audit department.

Internal control failures have come to surface on recurrent basis reflecting serious instances of non-compliance of rules and regulations, primarily due to the capacity issues and lack of proper training of the staff at regular intervals and inactive monitoring & accountability mechanism. Moreover, internal audit department was not established by the District Health Authorities.

f) Key audit findings of the report

- i. HR / employee related irregularities amounting to Rs16.903 million were observed in three cases.¹
- ii. Procurement related irregularities amounting to Rs34.651 million were noticed in eight cases.²
- iii. Issues of value for money and service delivery involving an amount of Rs 39.479 million were pointed out in two cases.³
- iv. Other irregularities amounting to Rs 8.346 million were observed in two cases.⁴

¹ Para 4.4.1.1.1-2, 5.4.1.1.1

² Para 2.4.1.1.1-2, 3.4.1.1.1-4, 4.4.1.2.1-2

³ Para 5.4.2.1-2

⁴ Para 3.4.2.1, 4.4.2.1

g) Recommendations

- i. Effective pre-audit and scale audit of HR payroll be carried out at DAO/ AG's office level.
- ii. Sanctioned strength of the offices working under the administrative control of the respective authority needs to be updated on SAP/HR.
- iii. Monitoring mechanism with regard to payment of various allowances needs to be improved.
- iv. Capacity building and training of staff engaged in processing financial transactions needs to be launched on priority basis to overcome the lapses which are leading to irregular payments.
- v. Level of transparency should be increased in procurement process.
- vi. Management should be vigilant to obtain time value of money of public exchequer.

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

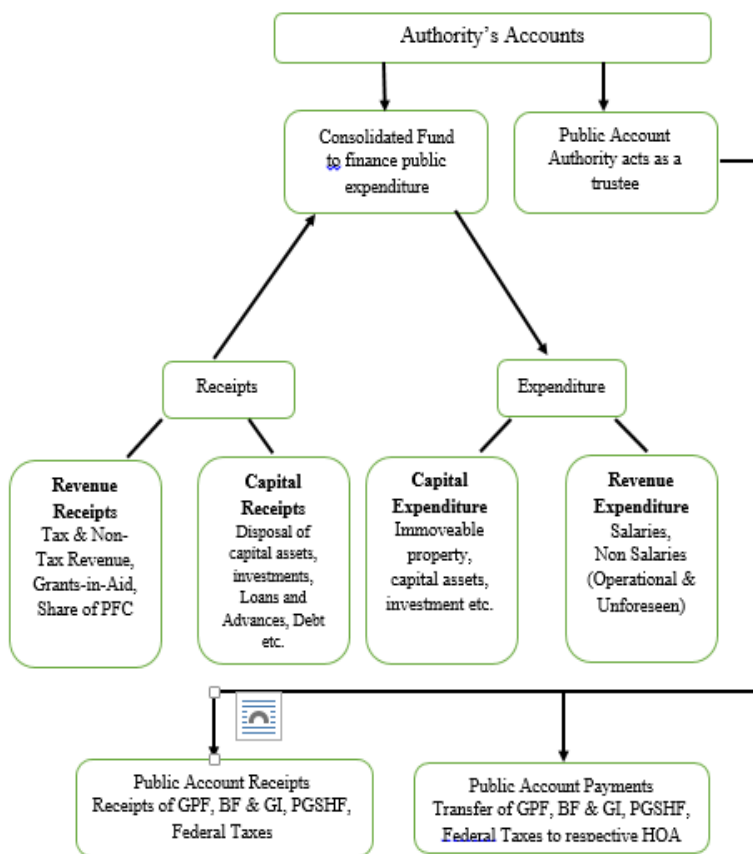
Introduction

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

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

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

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



Resource Mobilization

District Health Authorities of Rawalpindi Region relied on Grants from Provincial Government during the financial year 2020-21 to meet their administrative and operating expenses. Summary of the tax and non-tax revenue is given below:

Description	Rs in million			
	2019-20		2020-21	
	Amount	%	Amount	%
Tax Revenue	2.310	0.03	(1.185)	(0.01)
Non-Tax Revenue				
Share of PFC / Grants from Provincial Govt.	8,856.228	99.33	10,476.539	97.55
Other receipts	57.586	0.65	264.739	2.46
Total	8,916.124	100	10,740.093	100

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

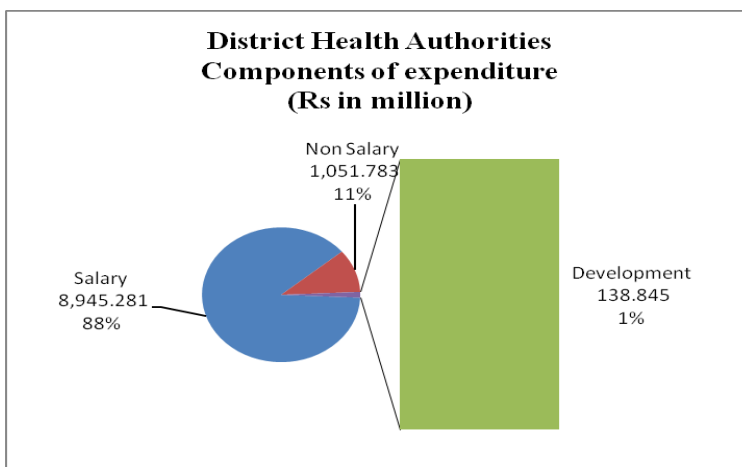
Original Budget Allocation for the financial year 2020-21 was Rs 11,037.618 million and supplementary grant was Rs 1,782.179 million resulting in final grant of Rs 12,819.797 million. Against the final grant,

expenditure of Rs 10,135.909 million was incurred, which was even less than the original grant of Rs 11,037.618 million resulting in savings of Rs 2,683.888 million as given in the following table. Supplementary grants were issued without considering the actual demands during the financial year 2020-21. Authority wise detail of budget and expenditure is as below:

Rs in million					
District	Original Grant	Supplementary Grants / re-appropriations	Final Grant	Actual Expenditure	Savings(-)
Attock	2,248.285	335.372	2,583.657	2,350.805	-232.852
Chakwal	2,783.935	664.506	3,448.441	1,960.916	-1487.525
Jhelum	1,901.437	444.966	2,346.403	1,971.823	-374.580
Rawalpindi	4,103.961	337.335	4,441.296	3,852.365	-588.931
Total	11,037.618	1,782.179	12,819.797	10,135.909	-2683.888

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

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



Out of the total expenditure of Rs 1,190.628 million on account of non-salary (including development expenditure), an expenditure of Rs 313.841 million (26%) was incurred during the month of June, 2021 indicating rush of expenditure at the end of the financial year as a result of budgetary in-discipline as detailed below. This ratio decreased from 39% in financial year 2019-20 to 26% in 2020-21.

Rs in million		
Expenditure (July 2020 to May 2021)	Expenditure June 2021	Total
876.787	313.841	1,190.628
74%	26%	100%

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

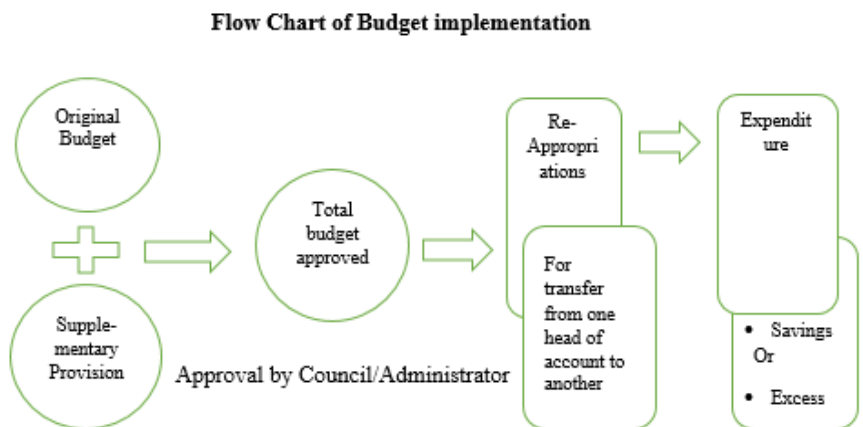
Revenue expenditure constituted 99% of the total expenditure incurred by the Authorities during the financial year 2020-21 which was 98% in financial year 2019-20. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was 89% of revenue expenditure whereas non-salary was 11% during 2020-21. Revenue expenditure also fell short of the revised budget projections during the financial year 2020-21 which is quite indicative of the poor quality of the budget making processes.

Capital Receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government servants as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 37.633 million on account of GPF, GI, BF, IT, GST during the financial year 2020-21. However, that amount reduced from Rs 42.251 million in 2019-20.

Rs in million		
Cash closing balance as on 30.06.2021	Liabilities	Actual cash closing Balance
1,171.626	37.633	1,133.993

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

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



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

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

Medium Term Development Framework (MTDF)

Availability of better social and physical infrastructure reflects the quality of its expenditure. The improvement in the quality of expenditure

basically involves three aspects, viz. adequacy of the expenditure (i.e. adequate provision for providing public services); efficiency of expenditure (use) and its effectiveness (assessment of outlay-outcome relationships for selected services). To enhance human development, the government/Authority is required to step up their expenditure on key social services like health, etc. The table given below analyses the fiscal priority and fiscal capacity of the District Health Authorities with regard to development expenditure during 2020-21. Share of development expenditure was only 1% during 2020-21 which is below than the previous year share of 2% of the total expenditure in 04 District Health Authorities.

(Rs in million)

Description	Amount	Percentage
Non development expenditure	9,997.064	99%
Development expenditure	138.845	1
Total	10,135.909	100

Only 12 development schemes were planned in four District Health Authorities of Rawalpindi Region against which 5 schemes (42% target achieved) were completed during the year 2020-21.

CHAPTER 2

DISTRICT HEALTH AUTHORITY, ATTOCK

2.1 Introduction

There are 26 formations in District Health Authority Attock out of which audit of 7 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,383.978 and Rs 35.915 million. Expenditure and receipt audited is given in following table which comes to 45% and 20% respectively.

a) Audit Profile of District Health Authority Attock

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Attock	26	7	619.796	7.162
2	<ul style="list-style-type: none">• Assignment Accounts• SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 7.396 million were raised in this report during current audit of “District Health Authority, Attock.” This amount also includes recoveries of Rs 4.360 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Overview of Audit Observation		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	a. HR/Employees related irregularities	-
	b. Procurement related irregularities	7.396
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
Total		7.396

c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Attock, original budget (development and non-development) was Rs 2,248.285 million, supplementary grant was Rs 335.372 million and the final budget Rs 2,583.657 million. Against the final budget, total

expenditure of Rs 2,350.805 million was incurred by District Health Authority during financial year 2020-21 which was less than original grant of Rs 2,583.657 million indicating poor financial planning and resulting in saving of Rs 232.85 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1348.97	234.7604	1808.56	2,295.08	486.52	26.90
Non-Salary	449.657	67.0744	516.7314	50.698	-466.03	-90.19
Development	449.66	33.5372	258.3657	5.023	-253.34	-98.06
Total	2,248.29	335.372	2,583.66	2,350.81	-232.85	-9.01
	Receipt			35.915		

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	7,290.51	6,926.76	-363.754	-4.99
2020-21	2,583.66	2,350.81	-232.852	-9.01

There was 64.561% decrease in budget allocation and 66.061% decrease in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of 232.852 million during 2020-21 showing an increase of 80.561% as compared to financial year 2019-20.

2.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Attock was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. The objectives of these indicators were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Sr. No.	Key Indicator	Target 2020-21	Achievement 2020-21	Percentage
1	OPD	1,938,300	2,083,348	107.48
2	Indoor	85,500	81,575	95.41
3	Surgery	1,500	1,317	87.80
4	FP Visits	65,424	55,529	84.88
5	EPI Vaccination	486,612	481,987	99.05
6	Free Medicine Availability	100	100	100.00

7	Out look	100	97	97.00
8	Health Watch Monitoring Visit	2,520	2,550	101.19
9	Knock Down Criteria	100	98	98.00

ii. Service delivery issues

Analysis of the Targets and achievements given in above table indicates that District Health Authority did not deliver the services in the area of outdoor patient services, indoor patient services, and surgical cases as intended.

2.3 Brief comments on the status of compliance with PAC directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2017-18	22	Convened
2	2018-19	14	Not Convened
3	2019-20	13	Not Convened
4	2020-21	10	Not Convened

2.4 AUDIT PARAS

2.4.1 Irregularities

2.4.1.1 Procurement related irregularities

2.4.1.1.1 Irregular procurement by splitting – Rs 3.036 million

According to Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of THQ Hospital Pindigheb and DHQ Hospital Attock for the period 2020-21 it was observed that expenditure amounting to Rs 3.036 million was incurred by splitting to avoid tendering process. The procurement was not advertised on PPRA website for competitive bidding. **Annexure-B**

This resulted in irregular procurement amounting to Rs 3.036 million.

Audit held that due to poor financial management, procurement was made by splitting to avoid the tendering as required under PPRA.

The matter was reported to CEO / PAO in September, 2021. Department replied that all bills were of different items and purchases were carried out at different time intervals. Moreover, purchases were made on emergency basis. Reply of the department was not tenable because splitting was proved from the bills. DAC in its meeting held on 25.11.2021 kept the para pending till the regularization of expenditure. No compliance was shown till finalization of this report.

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

(PDP No. 30 & 89)

2.4.1.1.2 Less-payment of wage rate and non imposition of penalty on account of hiring of services – Rs 4.360 million

According to clause 25 of Operations responsibilities (Section-C Scope of Services) of contract agreement with M/s National Cleaning Services for Provision of Janitorial Services & clause (q) of chapter 1.3 Human Resource (Section-C Scope of Services) of contract agreement with M/s Mustahlik Enterprises JV with Neo Tec Pvt. Ltd for Provision of Mechanical Electrical Plumbing and Generator operation and maintenance

Services for DHQ/THQ Hospitals of Punjab, service provider shall pay its personnel not less than the minimum wage as per labor laws of Pakistan and other benefits mandated by the law. Further clause 27(s) states that service provider will distribute salary to its personnel in presence of respective Admin Officer of the hospital and the proof of the same will be furnished with monthly invoices. Moreover, as per Sr. No. 5 of Chapter, if any worker did not get minimum wage as per Labor Laws, penalty of Rs 5,000 per employee shall be imposed for that particular month. Appendix-3 (4) states that penalties calculation sheet signed by MS & NMS and respective supervisor must be shared with the Service Provider for his record.

Audit of the following formations of DHA Attock for the Financial Year 2020-21, revealed that invoices were forwarded to Director Operations North, PMU, P&SHCD, Lahore during the year. Salary paid by contractors was not as per minimum wage rate of labor law but penalty @ Rs 5,000 / employee per month was not imposed by Medical Superintendent while verifying monthly invoice which resulted in overpayment of Rs 4.360 million as detailed below.

Formations	Name of Firm With Contract Start Date	Months	No of Employees	Minimum Wage Rate (Rs)	Wage Rate Paid (Rs)	Penalty (Rs)
A	B	c	D	E	F	g=cxdxRs5,000
THQ Hospital Jand	National Cleaning Services (Janitorial Services)	12	33	17,500	17,000	1,980,000
THQ Hospital Pindigheb		12	33	17,500	17,000	1,980,000
DHQ Hospital Attock	Mushtaliq Enterprises JV with Neo Tech (MEPG Services)	04	8	17,500	17,000	160,000
THQ Hospital Jand		04	6	17,500	15,000 & 17,000	120,000
THQ Hospital Pindigheb		04	6	17,500	17,000	120,000
Total						4,360,000

Audit held that due to poor managerial controls, invoices of the contractors were verified without imposing penalties.

The matter was reported to CEO / PAO in September, 2021. It was replied by the department that contract was signed by PMU with service provider and the matter of penalty / recovery was forwarded to PMU. Reply was not tenable because MS of concerned hospital was responsible for verification of invoices and submission of penalty sheets on monthly basis. DAC in its meeting held on 25.11.2021 directed to obtain clarification from PMU. No compliance was shown till finalization of this report.

Audit recommends imposition of penalty on service provider besides fixing of responsibility against the officer(s) at fault.

(PDP No. 16, 19, 95 & 33)

CHAPTER 3

DISTRICT HEALTH AUTHORITY CHAKWAL

3.1 Introduction

There are 33 formations in District Health Authority Chakwal out of which audit of 7 formations was conducted. Total expenditure and receipt of formations audited was Rs 991.859 and Rs 21.401 million. Expenditure and receipt audited is given in following table which was 42% and 58% respectively.

a) Audit Profile of District Health Authority Chakwal

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Chakwal	33	7	420.296	12.464
2	<ul style="list-style-type: none"> • Assignment Account • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 11.850 million were raised in this report during current audit of “District Health Authority, Chakwal.” This amount also includes recoveries of Rs 4.612 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Overview of Audit Observations		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	a. HR/Employees related irregularities	-
	b. Procurement related irregularities	9.513
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	9
5	Others	2.337
	Total	11.850

c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Chakwal, original budget (development and non-development) was Rs 2,783.935 million, supplementary grant was Rs 664.506 million

and the final budget Rs 3,448.441 million. Against the final budget, total expenditure of Rs1,960.916 million was incurred by District Health Authority during financial year 2020-21. Against the final budget, total expenditure of Rs 1,960.916 million was incurred by District Health Authority Chakwal during financial year 2020-21. which was less than original grant of Rs 3,448.441 million indicating poor financial planning and resulting in saving of Rs 1,487.53 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1,948.75	465.15	2,413.91	1,855.12	(558.79)	-23.15
Non-Salary	556.79	132.90	689.69	25.929	(663.76)	-96.24
Development	278.39	66.45	344.84	79.870	(264.97)	-76.84
Total	2,783.935	664.506	3,448.441	1,960.916	(1,487.53)	-43.14
	Receipt			21.401		

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2172.112	1788.49	-383.621	-17.66
2020-21	3,448.441	1,960.916	-1487.525	-43.14

There was 58.76 % increase in budget allocation and 9.694% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of 148\,525 million during 2020-21 showing an increase of 144.24 % as compared to financial year 2019-20.

3.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Chakwal was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. The objectives of these indicators were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Sr. No.	Description	Target 2020-21	Achievement 2020-21	Percentage
1	OPD	1,327,725	1,350,000	101.68
2	Indoor	63,327	75,000	118.43
3	Surgery	29,588	30,000	101.39

4	Cardiology	12,751	13,500	105.87
5	Diagnostic Services (Lab & Radiology)	191,576	200,000	104.40
6	Total FP visit	53,579	55,000	102.65
7	Peads	86,062	86,500	100.51
8	TB Chest Suspect	8,866	9,220	103.99
9	Free Medicine to Patient	100%	100%	100.00
10	EPI Vaccination	14,745	15,339	104.03

ii. Service delivery issues

Analysis of the Targets and achievements given in above table indicates that District Health Authority did not deliver the services in the area of outdoor patient services, indoor patient services, and surgical cases as intended.

3.3 Brief comments on the status of compliance with PAC directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	27	Convened
2	2018-19	23	Not Convened
3	2019-20	19	Not Convened
4	2020-21	7	Not Convened

3.4 AUDIT PARAS

3.4.1 Irregularities

3.4.1.1 Procurement related irregularities

3.4.1.1.1 Irregular procurement by splitting– Rs 4.531 million

According to rule-9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time to time.

During audit of DHQ Hospital Chakwal & THQ Hospital Kallar Kahar for the Financial Year 2020-21, it was observed that expenditure of Rs 4.531 million was incurred on purchase of various items by splitting.

Annexure-C

Audit held that due to non-compliance of rules and regulations, purchases were made by splitting.

This resulted in irregular expenditure of Rs 4.531 million.

The matter was reported to the CEO / PAO in September, 2021. It was replied that no budget was available in relevant heads of account i.e. A09601 & A13101 and items purchased were required on urgent basis. DAC in its meeting convened on 30.09.2021 directed to regularize the matter. No further progress was intimated till the finalization of the report.

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

(PDP No. 30 & 46)

3.4.1.1.2 Less-payment of wage rate & non imposition of penalty – Rs 2.275 million

According to Clause 25 of Section-C Scope of Services (Operations responsibilities) of contract agreement with M/s Super Care Services for Provision of Janitorial Services for DHQ/THQ hospitals of Punjab, service provider shall pay its personnel not less than the minimum wage as per labor laws of Pakistan and other benefits mandated by the law. Further, clause 27 states that service provider will distribute salary to its personnel in presence of respective Admin Officer of the hospital and

proof of the same will be furnished with monthly invoices. Moreover, as per Sr. No.05 of the Chapter related to Penalties, if any worker did not get minimum wage as per Labor Laws, penalty of Rs 5,000 per employee shall be imposed for that particular month.

During audit of DHQ Hospital, Chakwal for the Financial Year 2020-21, it was noticed that invoices were forwarded to Director Operations North, PMU, P&SHCD, Lahore during the year. Salary paid by contractors was not as per minimum wage rate of Rs 17,500 as required by labor laws but penalty @ Rs 5,000 per month was not imposed by Medical Superintendent while verifying monthly invoices.

This resulted in non imposition of penalties of Rs 2.275 million as detailed below.

Month	No of employees	Particular	Penalty in Rs (No of staff x 5,000)
Jul-20	65	Salary not paid as per minimum wage mentioned in Aug-20 invoice	325,000
Sep-20	65	Salary not paid as per minimum wage mentioned in Oct-20 invoice	325,000
Oct-20	65	Salary not paid as per minimum wage mentioned in Nov-20 invoice	325,000
Nov-20	65	Salary not paid as per minimum wage mentioned in Dec-20 invoice	325,000
Dec-20	65	Salary not paid as per minimum wage mentioned in Jan-21 invoice	325,000
Jan-21	65	Salary not paid as per minimum wage mentioned in Feb-21 invoice	325,000
Feb-21	65	Salary not paid as per minimum wage mentioned in Mar-21 invoice	325,000
		Total	2,275,000

Audit held that due to poor managerial controls, invoices of the contractors were verified without imposing penalties as per agreement.

The matter was reported to the PAO in September, 2021. It was replied that salary disbursement sheets with signatures has been attached with invoice and it was intimated to the PMU P&SHD that wages were paid less than the minimum wage rate. As MS DHQ Hospital Chakwal was neither party of the agreement, nor the payee as per contract so it was the responsibility of the PMU (the payee) to deduct the amount. DAC in its meeting convened on 30.09.2021 directed to keep para pending with the direction to write a letter for confirmation of recovery of due amount as per agreement. No further progress was intimated till the finalization of this report.

Audit recommends imposition of penalty on service provider besides fixing of responsibility against the officer(s) at fault.

[PDP No. 28]

3.4.1.1.3 Purchase of medical gases at high rate – Rs 1.518 million

According to PPRA Rules 2014, General Provisions 4, Principals of Procurement, 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.

Audit of the accounts of DHQ Hospital Chakwal for the Financial Year 2020-21 revealed that the rate contract amounting to Rs 2.00 million was awarded to M/s Mohsin Naqvi for supply of medical gasses on 04.07.2020. The administration did not keep in view previous year's utilization of medical gases due to pandemic. According to terms & conditions of agreement contractor was bound to supply the medical gases for one year and a new tender was advertised during December, 2020. Only one contractor participated in bidding i.e. M/s Mohsin Naqvi and contract was awarded to the same supplier without keeping in view the non fulfillment of agreement terms of pervious contract. This resulted in purchase of medical gases at higher rate and overpayment of Rs 1,517,750 as detailed below:

Amount in Rs							
Supplier	Invoice No	Date	Gross Amount of Bill	SO No & Date	Oxygen Gas 240 CFT (Qty)	Oxygen Gas 48 CFT (Qty)	CO₂ full size 240 (Qty)
Mohsin Naqvi	765	13.04.2021	448,000	3646 dt.06.04.2021	200	5	-
Mohsin Naqvi	740	31.03.2021	420,000	3245 dt.21.03.2021	200	10	-
Mohsin Naqvi	853	11.06.2021	438,200	5596 dt.01.06.2021	200	7	-
Mohsin Naqvi	828	22.05.2021	846,000	4779 dt.06.05.2021	400	10	-
Mohsin Naqvi	798	30.04.2021	421,200	4463 dt.23.04.2021	200	5	-
Mohsin Naqvi	841	01.06.2021	421,200	5107 dt.20.05.2021	200	10	-
Mohsin Naqvi	682	10.02.2021	446,000	1295 dt.01.02.2021	200	5	1
Mohsin Naqvi	696	22.02.2021	448,000	1759 dt.09.02.2021	200	5	-
Mohsin Naqvi	728	21.03.2021	426,000	2611 dt.06.03.2021	200	10	-
Mohsin Naqvi	711	06.03.2021	423,600	2069 dt.22.02.2021	200	6	-
Mohsin Naqvi	807	07.05.2021	420,000	4590 dt.29.04.2021	200	-	-
Mohsin Naqvi	786	23.04.2021	421,200	4171 dt.20.04.2021	200	2	-
Mohsin Naqvi	774	18.04.2021	423,000	4172 dt.12.04.2021	200	5	-
Mohsin Naqvi	752	07.04.2021	423,000	3477 dt.30.03.2021	200	5	-
Total					3,000	85	1
New Rate Per Cylinder					2,100	600	14,000
Old Rate Per Cylinder					1,600	450	9,000
Difference Per Cylinder					500	150	5,000
Overpayment					1,500,000	12,750	5,000

Audit held that due to poor managerial controls and financial indecipline contractor was not made to fulfill the terms of contract and undue favor was granted to contractor by awarding contract at higher prices during the financial year.

The matter was reported to the CEO / PAO in September, 2021. It was replied that due to pandemic, the exact estimate of utilization of gases was not possible. the initial contract was made accordingly. The pandemic disturbed the supplies of gas and all the suppliers across the country were facing shortfall. The second contract was made as per the prevailing conditions and rates across the country. Reply was not tenable as utilization can be easily forecast from previous year trend and contractor was bound to supply medical gases for whole year as per terms of agreement. DAC in its meeting convened on 30.09.2021 directed to probe the matter. No further progress was intimated till the finalization of the report.

Audit recommends investigation for fixing responsibility of loss against the person(s) at fault.

[PDP No. 24]

3.4.1.1.4 Purchase of dialyses set at higher rate – Rs 1.189 million

According to Para 2(ii) of LP guidelines issued vide Notification No. PSHD-TC0-1 (M) 6-14/2017, dated 16th December, 2017, local purchase costs government higher price in comparison to bulk purchases. Therefore, the aim is to reduce the incidences of local purchase by identifying commonly and frequently purchased items and including them into the list of bulk purchase mandate. The non-availability of prescribed medicines or its alternates within the hospital generates justification of local purchase, therefore, the policy requires hospitals to establish non-availability of prescribed medicines through an authorized Pharmacist / Consultant / MS on case to case basis to avoid duplication of expenditure of available resources.

During audit of DHQ Hospital Chakwal for the financial year 2020-21 it was observed that the hospital pharmacy manager informed on 31.12.2020 regarding estimated consumption of 960 dialyses sets per month. The hospital was only left with 2.5 months stock. However, inspite the availability of budget and award of contract on 20th March, 2021 by CEO Health, dialyses sets were purchased from M/s Hassan & Mudawat Enterprises during May and June 2021 at higher rates.

Audit held that due to poor managerial controls the rate contract was not made and purchase was made at higher rates.

This resulted in an uneconomical purchase of dialysis set valuing Rs 1.189 million. **Annexure-D**

The matter was reported to the CEO / PAO in September, 2021. It was replied that total budget of Financial Year 2020-21 allocated by the Finance Department for dialysis was Rs. 6.200 million only, and the bulk purchase orders were placed accordingly. Later on, when bulk purchased dialyzers were consumed, the supply of dialyzers to the patients were stopped. Patients registered complaints and on the directions of Deputy Commissioner Chakwal and remaining dialyzers were purchased through LP, so rate variations are accepted in this regard. DAC in its meeting convened on 30.09.2021 directed to regularize the matter. No further progress was intimated till the finalization of this report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault for causing loss to public exchequer.

[PDP No. 23]

3.4.2 Others

3.4.2.1 Less recovery of parking dues – Rs 2.337 million

According to clause-3 of contract agreement for Parking stand of DHQ Hospital Chakwal, successful bidder will deposit quarterly installment of contract up to 28.02.2021 otherwise cash deposit receipt of Rs 70,000 will be forfeited and no further work will be allowed. Clause 19 stated that all taxes imposed by Government during contract period will be deposited by contractor.

During audit of DHQ Hospital Chakwal for the financial year 2020-21 it was found that contract for parking stand was awarded to M/s Fast Tech (Muhammad Wasi Haider) @ Rs 2.750 million from 01.05.2020 to 30.06.2021 vide letter No.4586 dated 27.04.2021. Contractor only deposited Rs 0.688 million on 21.07.2020 but remaining amount of Rs 2.063 million was not deposited by contractor. Moreover, income tax @ 10% amounting to Rs 0.275 million was also not recovered from contractor.

Audit held that due to weak financial mismanagement, the amount was not recovered.

This resulted in non recovery of Rs 2.337 million.

The matter was reported to the CEO / PAO in September, 2021. It was replied that recovery process had been initiated. DAC in its meeting convened on 30.09.2021 directed to recover the amount. No further progress was intimated till the finalization of the report.

Audit recommends recovery at earliest and investigation besides fixing of responsibility for loss sustained by government against persons at fault.

[PDP No. 2]

CHAPTER 4

DISTRICT HEALTH AUTHORITY, JHELUM

4.1 Introduction

There are 28 formations in District Health Authority Jhelum out of which audit of 7 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,148.213 and Rs 27.096 million. Expenditure and receipt audited is given in following table which was 45% and 39% respectively.

a) Audit Profile of DHA, Jhelum

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Jhelum	28	7	514.744	10.473
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 35.066 million were raised in this report during current audit of “District Health Authority, Jhelum.” This amount also includes recoveries of Rs 11.315 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	0
2	Reported cases of fraud, embezzlement, and misappropriation	0
3	Irregularities:	
	a. HR/Employees related irregularities	11.315
	b. Procurement related irregularities	17.742
	c. Management of accounts with commercial banks	0
4	Value for money and service delivery issues	-
5	Others	6.009
	Total	35.066

c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Jhelum, original budget (development and non-development) was Rs 1,901.437 million, supplementary grant was Rs 444.966 million

and the final budget was Rs 2,346.403 million. Against the final budget, total expenditure of Rs 1,971.823 million was incurred by District Health Authority Jhelum during financial year 2020-21. which was less than original grant of Rs 3,448.441 million indicating poor financial planning and resulting in saving of Rs 1,476.62 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1948.7545	465.1542	2413.9087	1502.429	3916.3377	162.241
Non-Salary	556.787	132.9012	689.6882	444.223	-245.4652	-35.591
Development	278.3935	66.4506	344.8441	25.171	-319.6731	-92.701
Total	2,783.94	664.506	3,448.44	1971.823	-1476.618	-42.820
	Receipt			27.096		

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2172.112	1788.49	-383.621	17.66
2020-21	3,448.44	1,960.92	-1487.525	43.14

There was 58.76% increase in budget allocation and 9.694% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of Rs 1,487.525 million during 2020-21 showing an increase of 144.24 % as compared to financial year 2019-20.

4.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Jhelum was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. The objectives of these indicators were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Sr. No.	Description	Target 2020-2021	Achievement 2020-2021	Percentage
1	OPD	2,197,318	2,198,667	100.06
2	Indoor	56,624	72,049	127.24
3	Surgery	9,000	8,921	99.12
4	Cardiology	550	389	70.73
5	Diagnostic services (laboratory & radiology)	60,000	603,734	1006.22
6	Total FP visits	38,950	43,137	110.75

7	Peads	45,000	55,398	123.11
9	TB Chest suspect	14,500	13,012	89.74
10	Free Medicine to Patients	1	1	100.00
11	EPI vaccinations	388,514	399,674	102.87

ii. Service delivery issues

Analysis of the Targets and achievements given in above table indicates that District Health Authority did not deliver the services in the area of outdoor patient services, indoor patient services, and surgical cases as intended.

4.3 Brief comments on the status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2017-18	10	Not Convened
2	2018-19	13	Not Convened
3	2019-20	16	Not convened
4	2020-21	6	Not convened

4.4 AUDIT PARAS

4.4.1 Irregularities

4.4.1.1 HR & Employee related irregularities

4.4.1.1.1 Overpayment of pay & allowances – Rs 8.140 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 DHQ Hospital Jhelum for the financial year 2020-21, it was observed that pay & allowances were paid to various officers / officials whose adhoc services were expired or who resigned / transferred to other health facilities or were not entitled for annual increment. Further officers / officials drew various allowances such as conveyance allowance, health sector reform allowance, health professional allowance etc. during leave period. Moreover, employees of THQ Hospital Pind Dadan Khan and RHC Jalalpur Shareef remained on EOL & leave on half pay but full pay was drawn in violation of rules.

Audit held that due to weak financial controls, overpayment on the account of pay and allowances were made.

This resulted in overpayment of pay & allowances of Rs 8.140 million. **Annexure-E**

The matter was reported to PAO during September, 2021. DAC meeting was held on 14.10.2021 wherein management replied that recovery was under process. Reply of the management was not tenable as recovery was still pending against many officers. DAC directed to keep para pending till recovery but no further progress was reported till the finalization of this report.

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

[PDP-16, 17, 46, 69]

4.4.1.1.2 Overpayment due to non-inclusion of midwife category into 4 tier service structure - Rs 3.175 million

According to the Government of the Punjab, Finance Department No. PC.2-6/77-P-II (Provl)(619/18) dated 11.03.2020 issued in the light of case submitted by health department vide No. SO (ND)-1-44/2018 dated 27.02.2020 in continuation of its own notification No. 1618/AHP dated 04.06.2015 “the Finance Department did not allow to include the

midwives missing category of allied health professional into notification of the 4 tier service structure vide its letter and authenticated only posts of 24,190 (All Punjab Paramedic) from 24.11.2011 and advised the administrative department to submit the case regarding inclusion of missing category.”

During course of audit of CEO (DHA), Jhelum for the financial year 2020-21 it was observed that management granted 4 tier up-gradation to 69 midwives in BPS-09, 12, 14 & BPS-16 vide order No. 24864-943/E&A dated 16.12.2016 w.e.f. 24.11.2011 in violation of above criteria. In the light of above direction, neither separate case of missing category of midwife was sent to Finance department for inclusion and sanction of post for 4 tier structure nor management reverted all of them to their previous scales of BPS-04 & BPS-05.

This un-authorized up-gradation resulted in overpayment of Rs 3.175 million.

Audit held that due to weak internal and financial controls, unauthorized higher scales were awarded.

The matter was reported to CEO / PAO during September, 2021. DAC meeting was held on 14.10.2021 wherein management replied that reversion orders of all midwives were issued on 10-11-2020 and their salary was fixed in BPS-09. Recovery would be affected on final decision of honorable court. Reply of the management was not tenable as neither court proceedings were provided nor recovery of overpayment was made. DAC directed to keep para pending till recovery but no further progress was reported till the finalization of this report.

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

[PDP-05]

4.4.1.2 Procurement related irregularities

4.4.1.2.1 Irregular expenditure on purchase of LP medicines - Rs 9.045 million

Para 2(iv) of LP guidelines circuited vide Notification No. PSHD-TC0-1 (M) 6-14/2017, dated 16th December, 2017 states that in order to ensure transparency, an online purchase portal has been designed wherein the purchase order may be emailed to the LP supplier through LP portal. Contractor will submit invoice/bill with supply on daily basis. (d) Supply will be received through incharge Hospital Pharmacist / Medical Superintendent / Consultant with same brand that was mentioned in the purchase order with batch and expiry mentioned in Goods Receipt Note.

During audit of DHQ Hospital Jhelum for the financial year 2020-21 it was observed that management incurred expenditure of Rs 9.045 million on local purchase of medicines from M/S Attique Pharmacy in violation of LP guidelines which resulted in irregular expenditure of Rs 9.045 million.

Audit held that due to weak managerial controls, LP guidelines were not followed and medicines were not purchased through LP portal.

The matter was reported to CEO / PAO during September, 2021. DAC meeting was held on 14.10.2021 wherein management replied due to Covid-19 pandemic and technical issues like no internet service & non-responsive server, 100% record of online LP Portal was not maintained however manual record was maintained. Reply of the management was not tenable as data entry operators and pharmacist were available but complete record was not maintained on portal as advised in guidelines. DAC directed to keep para pending for regularization from competent authority and probe the matter for fixing of responsibility, but no further progress was reported till the finalization of this report.

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

[PDP-21]

4.4.1.2.2 Irregular purchases without observing PPRA – Rs8.697 million

According to rule-9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. According to Rule 12(1) of Punjab Procurement Rules 2014, procurements

over two hundred thousand rupees and up to the limit of three 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 following formations of District Health Authority, Jhelum for the Financial Year 2020-21, it was observed that Rs 8.697 million was incurred on purchase of various items by splitting. This resulted in irregular expenditure. **Annexure-F**

(Rs in million)		
Sr. No.	Name of Formation	Amount
01	DHQ Hospital, Jhelum	6.255
02	THQ Hospital, Sohawa	0.841
03	RHC Khalaspur	1.141
04	RHC Khalaspur	0.460
	Total	8.697

Audit held that due to poor financial management, procurement was made by splitting of indents to avoid the tendering as required by PPRA Rules.

The matter was reported to PAO during September, 2021. DAC meeting was held on 14.10.2021 wherein management replied that purchases of different items were made on need basis according to demand by end user and by fulfilling the other codal formalities. Reply of the management was not tenable as procurement was made without completing codal formalities. DAC directed for regularization of expenditure from the competent authority / forum but no further progress was reported till the finalization of this report.

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

[PDP No. 19, 40, 68, 69, 79]

4.4.2 Others

4.4.2.1 Non-collection of receipts into Account-VI – Rs 6.009 million

According to clarification of Government of the Punjab, Finance Department, Lahore vide letter No. BI-3(120)(AGP) 2017-18 dated 16.08.2019 that “ all the collection under head C02865 and C02866 is the receipt of concerned authority. Further according to Rule 47(1) PLG (Budget) Rules, 2017 the collecting officer shall ensure that all revenue due is claimed, realized and credited immediately in the proper receipt head/account.

Scrutiny of record of CEO Health, Jhelum for the Financial Year 2020-2021 revealed that Rs 6.009 million was collected by banks through challans under following heads of account from the employees of District Health Authority Jhelum on account of recoveries of overpayment. The same amount was own source revenue of Health Authority account-VI according to Finance Department clarification as above but neither the CEO collected amount nor transferred by DAO Jhelum in District Health Authority Fund which resulted in loss of Rs 6.009 million.

Sr. No.	C02866	C02865	Total (Amount in Rs)
	Health Recoveries of Over Payment	Health other contribution	
1	2,842,789	3,165,915	6,008,704

Audit held that due to weak internal control and poor financial management the receipts were not deposited into Account-VI of Health Authority.

The matter was reported to PAO during September, 2021. DAC meeting was held on 14.10.2021 wherein management replied that only receipts under head C02865-Health other contributions and C02866-Health recoveries of overpayment would be transferred to A/c-VI of District Health Authority but all receipts were being credited to Provincial Government Account-I by National Bank of Pakistan. Reply of the management was not tenable as the amount was not collected by management. DAC directed to keep para pending till clarification of Finance Department, Punjab but no further progress was reported till the finalization of this report.

Audit recommends transfer of receipts from account-I of Punjab Government to account-VI of Health Authority.

[PDP No.06]

CHAPTER 5

DISTRICT HEALTH AUTHORITY RAWALPINDI

5.1 Introduction

There are 30 formations in District Health Authority Rawalpindi out of which audit of 9 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,292.484 and Rs 35.803 million. Expenditure and receipt audited is given in following table which was 43% and 42% respectively.

a) Audit Profile of DHA, Rawalpindi

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Rawalpindi	30	9	552.744	15.163
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Classified summary of audit observations

Audit observations amounting to Rs 45.067 million were raised in this report during current audit of “District Health Authority, Rawalpindi.” This amount also includes recoveries of Rs 5.588 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Overview of Audit Observations		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	0
	a. HR/Employees related irregularities	5.588
	b. Procurement related irregularities	0
	c. Management of accounts with commercial banks	0
4	Value for money and service delivery issues	39.479
5	Others	0
	Total	45.067

c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Rawalpindi, original budget (development and non-development) was Rs 4,103.961 million, supplementary grant was Rs 337.335 million and the final budget Rs 4,441.296 million. Against the

final budget, total expenditure of Rs 3,852.365 million was incurred by District Health Authority during financial year 2020-21. Which was less than original grant of Rs 4,441.296 million indicating poor financial planning and resulting in saving of Rs 588.93 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	2872.77	236.13	3108.91	3,292.651	183.74	5.910
Non-Salary	820.79	67.47	888.26	530.933	(357.33)	(40.228)
Development	410.40	33.73	444.13	28.781	(415.35)	(93.520)
Total	4,103.961	337.335	4,441.296	3,852.365	(588.93)	(13.260)
	Receipt			35.803		

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	4187.798	3443.62	-744.178	17.770
2020-21	4441.296	3852.365	-588.931	13.260

There was 6.076 % increase in budget allocation and 11.870% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of 79.138 million during 2020-21 showing a decrease of 20.862 % as compared to financial year 2019-20.

5.2 Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Rawalpindi was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. The objectives of these indicators were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Sr. No.	Key Indicator	Target 2020-21	Achievement 2020-21	Percentage
1	OPD	1,122,298	1,065,100	94.90
2	Indoor	52,000	49,771	95.71
3	Surgery	1,300	1,181	90.85
4	FP Visits	65,000	63,200	97.23

5	EPI Vaccination	181,698	180,586	99.39
6	Free Medicine Availability	100%	97%	97%
7	Out look	100%	95%	95%
8	Health Watch Monitoring Visit	100%	100%	100%
9	Knock Down Criteria	100%	90%	90%

ii. Service delivery issues

Analysis of the Targets and achievements given in above table indicates that District Health Authority did not deliver the services in the area of outdoor patient services, indoor patient services, and surgical cases as intended.

5.3 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. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2017-18	27	Not Convened
2	2018-19	25	Not Convened
3	2019-20	18	Not Convened
4	2020-21	13	Not Convened

5.4 AUDIT PARAS

5.4.1 Irregularities

5.4.1.1 HR / employee related irregularities

5.4.1.1.1 Irregular payments of allowances during leave period - Rs 5.588 million

According to clarification issued by Government of Punjab, Finance Department, vide letter No. FD.SR-I/6-2/2020 dated 01.03.2021, doctors working at DHQs and THQs are not entitled to Health Professional Allowance, Special Health Care Allowance, Non Practicing Allowance and Health Sector Reform Allowance during any kind of leave. Matter was clarified by FD vide Letter No. SO (B&A) 2-27/2017-18 dated 16.10.2020 that the above mentioned allowances will not be admissible to doctors. Further, according to Treasury Rule 7, conveyance allowance is not inadmissible during leave period.

Scrutiny of record of various formations of DHA Rawalpindi for the Financial Year 2020-21 revealed that 67 officers / officials were paid various allowances during leave period in violation of above mentioned rules. This resulted in overpayment of pay & allowances of Rs 5.588 million as detailed below:

Sr. No.	Financial Year	Name of Formations	No. of employees	Amount
1	2020-21	THQ Hospital Kahuta	55	4.334
2	2020-21	THQ Hospital Murree	12	1.254
Total				5.588

Audit held that payment of allowances during the leave period was due to negligence on the part of management.

The matter was reported to PAO during September, 2021. DAC meeting was held on 06.11.2021 wherein management replied that recovery was in progress. Reply was not acceptable as no evidence was provided. DAC decided to keep the para pending for recovery but no compliance was made till finalization of this report.

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

[PDP No 18, 76]

5.4.2 Value for money and service delivery issues

5.4.2.1 Wasteful expenditure on laundry plant Rs 17.279 million and loss of Rs 3.081 million

According to rule 9(b) of Punjab District Authorities (Accounts) Rules 2017 “the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.” Further, according to supply order term and condition No. 5, the delivery of the goods at the consignees end will be the responsibility of the supplier and department will pay no extra charges in this regard, inspecting authority will be the officers nominated by Medical superintendent Wah General Hospital Taxila. Furthermore, according to the terms, consignment will be delivered at health institutions mentioned in supply order.

During audit of Wah General Hospital for the Financial Year 2020-21, it was noticed that laundry plant was lying in the store and was not utilized. It was further observed that CEO (DHA) Rawalpindi purchased laundry plant from M/S Sigma International during the Financial Year 2019-20 for Rs 17,279,236 (95,850 Euro @ Rs 180.274) against the supply order issued on 04.05.2020. The said laundry plant was delivered to Wah General Hospital, Taxila during December, 2020 without adopting proper handing and taking over procedure. The laundry plant was not installed even after lapse of eight months. The following discrepancies were also noticed within the purchase process of the said laundry plant:

- i. Proforma invoice shows that 95,850 Euro was paid for opening of Letter of Credit (LC) whereas comparative statement shows that contract was for 84,495 Euro for foreign supplies which resulted in excess payment of Rs 2,047, 011 (11,355 euro @ 180.274).
- ii. Only six items of laundry plant were lying in stores out of twelve (seven foreign made and five items local base manufacturer). The management of Wah General Hospital did not count the quantity of items according to supply order.
- iii. One item that is the sewing machine valuing Rs 102,756 (570 Euro @ 180.274/Euro) was missing in the Performa invoice of the foreign dealer i.e. IMESA and also not available in store of the hospital.
- iv. Scrutiny of comparative statement revealed that M/s Sigma was short listed as lowest for supplies of local made items for laundry plant amounting to Rs 1,987,500 besides the fact that M/S Med

Engineering quoted rate of Rs1,056,000 for same items having same specifications. This resulted in loss of Rs 931,500.

Annexure-G

Excess payment, purchase of parts at higher prices, non receipt of complete machinery besides non installation was due to weak financial and managerial controls.

The matter was reported to PAO during September, 2021. DAC meeting was held on 06.11.2021 wherein management replied that the expenditure was incurred by CEO (Health) Rawalpindi but laundry plant was neither installed nor certified by the administration of Wah General Hospital Taxila, as the complete machinery of laundry plant was yet not received from the vendor. As and when the vendor install the plant, the same will be taken over properly according to the supply order. Reply was not tenable as plant was not installed and no justification provided regarding payment without completion of supplies of complete items as per supply order and overpayment. DAC decided to keep the para pending for physical verification by audit team. During physical verification it was noticed that neither the plant was installed nor the staff was available to run the plant.

Audit recommends probe for fixing responsibility regarding unnecessary purchase of machinery and recovery of loss sustained by Government.

[PDP No. 35]

5.4.2.2 Wasteful expenditure due to non-functioning of machinery and equipment – Rs 22.200 million

According to rule 9(b) of Punjab District Authorities (Accounts) Rules 2017 “the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.”

Scrutiny of record of THQ Hospital Murree for Financial Year 2020-21 revealed that following machinery and equipment was provided by CEO (Health) Rawalpindi but same was not installed till now and lying in the store room.

Sr. No.	Date of supplies	Description	Qty	Amount (Rs)	Firm
1	05.06.2020	Electric sui gas auto clave	1	116,000	M/s Islamabad Medical engineering
2	30.12.2020	Elisa Machine	1	4,211,358	M/s Human Health Care
3	02.01.2020	Blood Gas analyser	2	2,500,000	M/s Mediate instruments co.
4	17.02.2021	Health Management Information System	82	15,373,000	M/s E Medicare

Sr. No.	Date of supplies	Description	Qty	Amount (Rs)	Firm
Total				22,200,358	

Equipment provided by the CEO (Health) was not installed due to weak managerial controls which resulted in wasteful expenditure due to nonfunctioning of assets.

This resulted in waste of Public Money and loss in value of asset due to depreciation and expiry of warranty period.

The matter was reported to PAO during September, 2021. DAC meeting was held on 06.11.2021 wherein management replied that equipment would be installed as soon as possible. DAC decided to keep the para pending for probe but no further progress was intimated till finalization of this report.

Audit recommends installation of the equipment besides fixing of responsibility against person(s) at fault for weak managerial control.

[PDP No. 03, 20]

CHAPTER 6

THEMATIC AUDIT OF DISTRICT HEALTH AUTHORITIES (IRMNCH&NP)

6.1 Introduction

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

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

e. 1034 Ambulance Service

6.2 Background

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

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

6.3 Establishing the Audit Theme

6.3.1 Reasons of selection

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

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

6.3.2 Purpose / Objective

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

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

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

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

6.3.3 Scope

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

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

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

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

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

7 Legal Framework governing the Theme

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

8 Stakeholders and governmental organizations identified as directly or indirectly involved

Government of Pakistan, Government of Punjab, District Health Authorities of four districts of Rawalpindi Region (Attock, Chakwal, Jhelum and Rawalpindi), international organizations i.e. DFID, United States Agency for International Development (USAID), United Nations International Children's Emergency Fund (UNICEF), World Food

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

9 Role of important organizations

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

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

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

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

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

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

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

immunization coverage or motivating the community for enhancing ANC, natal and post-natal coverage and to improve status of nutrition.

10 Organization Financials

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

The detail of budget & expenditure of IRMNCH&NP of Rawalpindi Region for the financial year 2020-21 is given below:

(Amount in Rs)

District	Budget-2020-21			Expenditure 2020-21		
	Salary	Non Salary	Total	Salary	Non Salary	Total
Attock	5,145,696	1,418,160	6,563,856	3,707,997	1,340,958	5,048,935
Chakwal	5,145,696	1,752,318	6,898,014	5,610,590	1,472,597	7,083,187
Jhelum	5,145,969	1,418,160	6,563,856	7,084,039	1,356,121	8,440,160
Rawalpindi	7,889,878	1,566,395	9,456,273	3,387,453	699,570	4,087,023
Total	23,327,239	6,155,033	29,481,999	19,790,079	4,869,246	24,659,305

11 Field Audit Activity

11.1 Methodology

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

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

- Under five mortality Rate

11.2 Audit Analysis

11.2.1 Review of Internal Controls

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

11.2.2 Critical Review

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

Punjab with an estimated population of 96 million has poor health outcomes in comparison to other provinces of the countries in the region. Despite all efforts, inter-district inequities in service provision and slow progress in improving health status of the poor are key challenges for the province. The vertical approach, contributed in weakening of health services primarily by duplication of activities, drawing resources away from much needed primary health care services, resulting in weakened service delivery. Analysis of primary health care systems in the Punjab reveals staff absenteeism, low utilization of services, low quality of care, limited planning, lack of ownership, and absence of any meaningful referral links between primary, secondary, and tertiary health service outlets as some of the major ills affecting primary health care.

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

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

The spreadsheets were scrutinized and following observations were noticed;

- i. LHW(s) data reported through LHS(s) were not counter checked before uploading on dashboard.
- ii. The controls did not exist regarding 100 percent death reporting.
- iii. The still birth cases were reported but not included under any category.

- iv. Difference in referral and actual cases of LHWs was noticed.
- v. The monitoring visits at different levels as defined by the program were not conducted as required.

Administrative/HR Issues:

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

Implementation issues:

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

Service delivery issues:

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

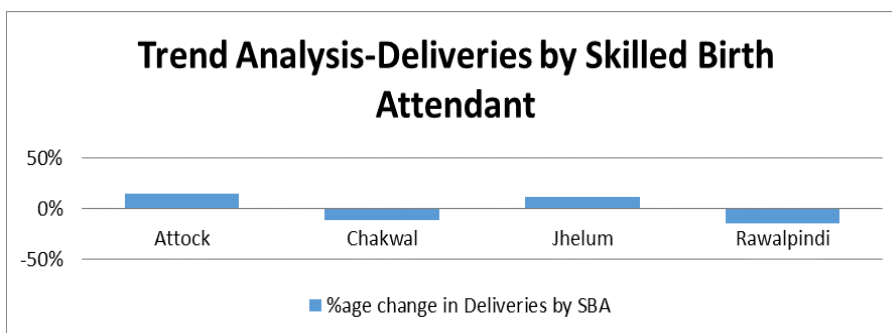
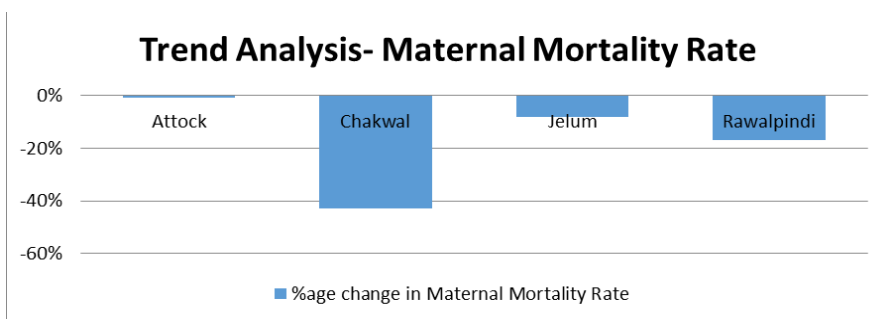
11.2.3 Significant Audit Observations

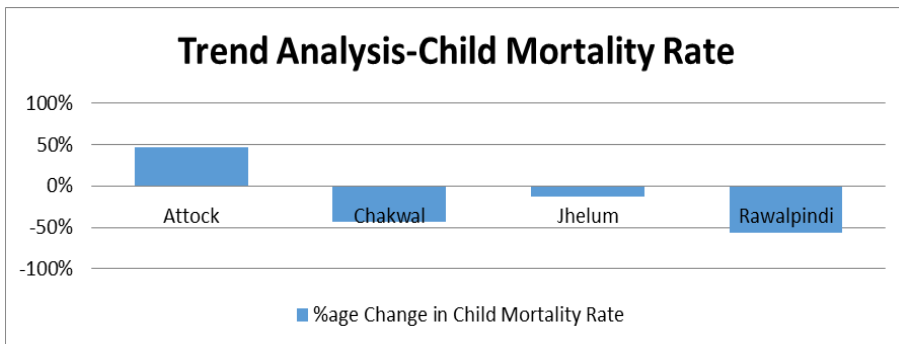
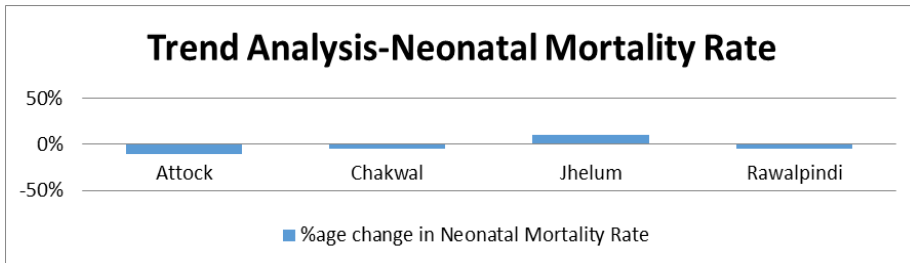
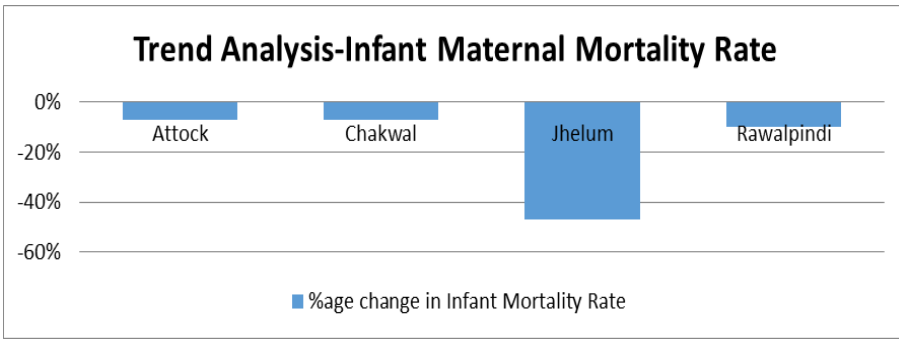
11.2.3.1 Achievement of objectives / Trend Analysis

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

Sr. No	Name of District	Maternal Mortality Rate	Number of Deliveries by SBA	Infant Mortality Rate	Neonatal Mortality Rate	Child Mortality Rate
1	Attock	-1%	15%	-7%	-10%	46%
2	Chakwal	-43%	-11%	-7%	-5%	-43%
3	Jhelum	-8%	11%	-47%	10%	-13%
4	Rawalpindi	-17%	-15%	-10%	-5%	-57%

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





11.2.3.2 Correlation Analysis

11.2.3.2.1 Maternal Mortality rate & Skilled Birth Attendant (SBA)

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

Audit selected 10 BHUs from each of 04 districts of Rawalpindi Region for the Thematic Audit of IRMNCH& NP, the detail scrutiny of LHW-MIS data revealed following two types of relationship between Skilled Birth Attendant versus Maternal Mortality Rate:

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

Sr. No.	Name of District	Correlation Coefficient
1	Attock	0.59
2	Jhelum	0.12

On the other hand, Audit noticed negligible relationship between SBA and MMR in the following districts which shows that the strategy applied had no effect on each other. i.e. increase / decrease in delivery cases by SBA had no effect on MMR;

Sr. No	Name of District	Correlation Coefficient
1	Chakwal	0.07
2	Rawalpindi	-0.03

11.2.3.2.2 Screening of the children failed to decrease the death rate of 6-59 month old children

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

During thematic Audit of District Coordinators of IRMNCH Program, audit noticed negative correlation/inverse relation in following districts between screening for SAM/ MAM children and under-5 year children mortality rate during the Financial Year 2020-21.

Sr. No	Name of District	Correlation Coefficient
1	Rawalpindi	-0.23
2	Jhelum	-0.40

In district Chakwal, negligible or no correlation was noticed between screening for SAM/ MAM children and U-5MR (under-5 mortality rate) during the Financial Year 2020-21.

Sr. No	Name of District	Correlation Coefficient
1	Chakwal	-0.08

In district Attock, positive correlation was noticed between screening for SAM/ MAM children and U5MR (under 5 mortality rate). Audit concluded that screening for SAM/ MAM children failed to decrease the under-5 mortality rate during the financial year 2020-21

Sr. No	Name of District	Correlation Coefficient
1	Attock	0.23

11.2.3.2 Service Delivery

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

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

During audit of IRMNCH & NP Program it was observed that target of immunization was not achieved in all 04 Districts of Rawalpindi Region. Scrutiny of record revealed that during 2020-21 immunization ratios in children remained 82% to 91% as detailed below;

Sr. No	Name of District	Immunization
1	Attock	91%
2	Chakwal	87%
3	Jhelum	82%
4	Rawalpindi	88%

Audit held that vaccination target of 100% was not achieved due to poor performance of field staff and weak administrative controls.

This resulted in non-achievement of 100% coverage on annual basis.

11.2.3.3.2 Decrease in medication for common ailment over the period

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

Year	Disease	% change in Medicine provided (ORS)	% change in Medicine provided (Zinc tab)
Attock	Diarrhea	(81)	(97)
Chakwal		(56)	(61)
Jhelum		(43)	(76)
Rawalpindi		(51)	(73)
		Provided Drugs	
Attock	Acute Respiratory Infection (ARI)	(52)	
Chakwal		(59)	
Jhelum		(31)	
Rawalpindi		(82)	
Attock	Fever	(46)	
Chakwal		(50)	
Jhelum		(54)	
Rawalpindi		(64)	

Audit held that due to weak controls and poor management, medicines were provided in less quantity as compared to previous year.

11.2.3.3.3 Reduction in service delivery by LHWs over the period

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

District	Health Committee Meetings	Health Education Session in Schools	Pregnant Women having pregnancy less than 3 months provided iron tablet	Pregnant Women having pregnancy greater than 3 months provided iron tablet	No. of mother of less than 6 months old children provided iron tablet /MM	No. of pregnant women whose green book is updated on each visit
Attock	(19)	(28)	(77)	(70)	(94)	(84)
Chakwal	(7)	(19)	(78)	(77)	(88)	(19)
Jhelum	(2)	(30)	(97)	(99)	(100)	(83)
Rawalpindi	(19)	(104)	(99)	(97)	(98)	-

Audit held that due to weak controls and poor management, service delivery was reduced in comparison with previous year.

11.2.3.3.4 Reduction in Family Planning services over the period

Audit observed that family planning services were reduced during financial year 2020-21. The percentage decrease as compared to previous year is as under:

District	Condom supplied by LHWs	Oral pills by LHWs	Client Administered injectable by LHWs	NEW IUCD	Surgical User New
Attock	(39)	(85)	(81)	(77)	(93)
Chakwal	(69)	(68)	(32)	(7)	(14)
Jhelum	(100)	(100)	(49)	(61)	(93)
Rawalpindi	(99)	(99)	(56)	(69)	-

Audit held that due to weak controls and poor management, service delivery was reduced as compare to previous year.

11.2.3.3.5 Communicable & Non-Communicable Diseases

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

Communicable Diseases

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

Communicable Decease			
Name of District	TB	Scabies	Dermatitis
Attock	-15.23	30.89	-29.7
Chakwal	-5.05	21.07	33.47
Jhelum	28.39	59.88	0
Rawalpindi	-66.47	36.24	18.47

Non-Communicable Diseases

The comparison of the disease data of selected BHUs for the Financial Year 2020-21 revealed increase / decrease percentage of cases of non-communicable diseases as compared to base year 2019-20 as given below.

Non-Communicable Diseases					
Name of District	Acute (upper) Respiratory Infections (ARI) -	Pneumonia under 5 years -	Diarrhea/ Dysentery in under 5 yrs -	Hypertension -	Diabetes Mellitus -
Attock	-6.77	-26.92	0.77	0.37	64.51
Chakwal	-3.74	36.67	5.92	8.92	12.84
Jhelum	5.43	-80	11.48	0	0
Rawalpindi	0.76	-51.31	18.52	-24.25	-25.21

12 Departmental Response

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

13 Recommendations

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

14 Conclusion

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

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

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

15 Reference

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

ANNEXURES

Annexure-A

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

Rs in million

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
District Health Authority Attock				
1	CEO DHA Attock	Overpayment of pay & allowances to regularized staff	HR related	0.836
2		Irregular drawl of pay and allowances	HR related	1.630
3		Non deduction of income tax	Procurement	0.703
4		Less inspections by drug inspectors	Procurement	
5		Overpayment of pay & allowances	HR related	0.111
6		Over payment due to Illegal up gradation to the posts of 4 tier allied health service structure	HR related	
7		Non forfeiture of performance security for non-supply of Medicines	Procurement	1.234
8		Un-authorized purchase of disposable syringes		1.510
9		Non obtaining of vouched accounts	Procurement	4.867
10	THQ Hospital Jand	Non recovery of pay & allowances during leave	HR related	0.656
11		Double drawl of arrear	HR related	0.330
12		Less deposit of hospital receipts	Others	0.242
13		Overpayment of pay & allowances	HR related	0.160
14		Payment of various inadmissible allowances	HR related	0.206
15		Non-deduction of House rent allowance	HR related	0.141
16		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	1.768
17		Less supply of medicines than funds allocated	Procurement	7.060
18	THQ Hospital Pindiheh	Overpayment of pay & allowances	HR related	0.746
19		Difference in FI data & Expenditure statement	Others	1.607
20		Less supply of medicines than funds allocated	Procurement	6.419
21		Non recovery of pay & allowances during leave	HR related	0.425
22		Less deposit of hospital receipts	Others	0.499
23		Overpayment of SSB to regularized employees	HR related	0.325
24		Less deduction of income tax	Procurement	0.091
25		Non-deduction of House rent	HR related	0.043

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		allowance		
26		Overpayment to supplier of LP medicines	Procurement	0.039
27		Overpayment due to including GST in invoices	Procurement	0.090
28		Irregular expenditure on procurement of LP medicines	Procurement	6.938
29		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	
30		None disposed off Expired Medicines	Procurement	0.153
31	THQ Hospital Hazro	Irregular expenditure due to un-identifying head	Procurement	1.435
32		Irregular purchase of local purchase of medicines in violation of LP guidelines		6.1
33		Over payment due to transfer of pay after expiry of contract	HR related	0.615
34		Unauthorized retention of public money	Others	1.344
35		Non deduction of LD Charges from late supply of LP Medicines	Procurement	0.015
36		less deduction of income tax on lab share	Others	0.134
37		Non-supply of Medicines	Procurement	0.136
38		None function of pediatric Nursery and wastage of Equipment/Machinery	Others	
39	THQ Hospital Hassanabdal	Non deduction of SSB from the Regular staff	HR related	0.076
40		Over payment due to transfer of pay after expiry of contract and allowance	HR related	0.062
41		Non deduction of LD Charges from late supply of LP Medicines	Procurement	0.136
42		Irregular expenditure on account of LP Medicines	Procurement	5.469
43		Overpayment of CA and SHCA during leave period		1.577
44		Unauthorized retention of Public money	Others	
45		Non-supply of Medicines - Rs 5.627 million	Procurement	5.627
46		None function of pediatric Nursery and wastage of Equipment/Machinery		
47		Irregular expenditure due to un-identifying head 0.963 million	Procurement	0.963
48		Overpayment to the contractors on	Procurement	0.143

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
	THQ	laboratory and X-Ray items		
49	Hospital Fatehjang	Loss to government on account of local purchase of medicines	Procurement	1.546
50		Non- provision of medicines against demand	Procurement	1.325
51		Non-utilization of funds	Others	4.205
52		Unjustified expenditure on account of local purchase of medicines	Procurement	0.418
53		Loss to government due to non-awarding of parking auction	Others	0.200
54		DHQ Hospital Attock	Overpayment of pay & allowances	HR related
55	Doubtful expense of X-Ray Films		Procurement	2.500
56	Doubtful discarding of expired medicine		Procurement	
57	loss due un-justified and un-authorized retention of banned medicine		Procurement	1.500
58	Unjustified payment		Procurement	0.892
59	Overpayment of pay & allowances		HR related	0.197
60	Non recovery of pay & allowances during leave		HR related	0.777
61	Less deduction of income tax		Procurement	0.433
1	CEO DHA Chakwal	Less purchase of disposable syringes	Procurement	1.23
2		Non-supply of Medicines and non-recovery of performance security @5%	Procurement	0.866
3		Non-supply of Laboratory Equipment and non-recovery of performance security @5%	Procurement	0.110
4		Unauthorized Payment of HSR Allowance	HR related	0.182
5		Non utilization of development budget	Procurement	3.134
6		Excess expenditure than budget	HR Related	3.341
7		Deprived the community from medicine and Reduction of shelf life of medicines due to late purchase and non-clearness of DTL	Procurement	78.165
8		Unjustified difference in expenditure between FI data and Expenditure statements	Procurement	1.882
9		Purchase of medicines on exuberant rate	Procurement	0.215
10		Acceptance of medicines with lower shelf life and non-imposition of penalty	Procurement	0.203
11		Over payment due to Illegal up	HR related	13.137

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		gradation to the posts of 4 tier allied health service structure		
12	DHQ Hospital	Non imposition of penalty on security services	Procurement	
13		Less deduction of income tax	Others	0.638
14		Misclassified expenditure	Procurement	1.267
15		Non-deduction of House rent allowance & 5%	HR related	0.386
16		Non recovery of pay and allowances during leave		6.116
17		Clearance of previous year liabilities without approval	Procurement	8.361
18		Non-approval of accounting systems of Health Council from Finance Department Punjab	Procurement	4.535
19		Doubtful payment on purchases	HR related	0.344
20		Overpayment of pay & allowances	HR related	0.270
21		Excess payment on purchases	Value for money	0.212
22		Less recovery of canteen dues	Procurement	0.197
23		Non recovery of DTL sample fee	Procurement	0.192
24		Overpayment due to including GST in invoices	Value for money	0.133
25		Overpayment of pay & allowances	HR related	2.191
26				
27		Non deposit of hospital receipts	Others	0.037
28		THQ Hospital Kallar Kahar	Overpayment of pay & allowances	HR related
29	Payment of salary to ghost employee		HR related	0.710
30	Non imposition of penalty on MEPG services		Procurement	0.360
31	Non recovery of pay & allowances during leave		HR related	0.921
32	Misclassified Expenditure – Rs1.246 million		Procurement	1.246
33	Payment of pay & allowances for absent period		HR related	0.314
34	Overpayment of pay & allowances		HR related	0.204
35	Non-deduction of House rent allowance		HR related	0.252
36	Overpayment on purchases		Procurement	0.084
37	Non-approval of accounting systems of Health Council from Finance Department Punjab		Others	
38	Non verification of GST		Others	0.747
39	Non reconciliation of receipts statement		Others	

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
40	District Health Development Center Chakwal	Irregular availing of DHDC Utilities funds by PRSP and PHFMS	Others	0.543
41		Non recovery of allowances during leave	HR related	0.116
42		Unjustified difference in expenditure between FI data and Expenditure statements	Others	0.327
43		None surrender of anticipating saving	Others	8.807
44		Overpayment of pay during EOL leave period	Others	0.259
45		Less conducting of training	Others	
46		Irregular excess expenditure than budget	Others	6.064
47	THQ Hospital Choa Saidan Shah	Overpayment due to transfer of pay after expiry of contract	HR related	0.528
48		Overpayment due to non-deduction of conveyance Allowance from Government Accommodation availed officers	HR related	0.322
49		Non recovery of pay & allowances during leave	HR related	0.315
50		Unjustified difference in expenditure between FI data and Expenditure statements	Others	2.519
51		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	0.40
52		Non-Utilization of Health Council funds	Others	3.621
53		Overpayment of pay & allowances	HR related	0.331
54		Un-authorized Payment of Incentive Allowance	HR related	2.010
55		Over-payment of CA and HRA due to residence occupancy	HR related	0.153
56		THQ Hospital Talagang	Overpayment due to non-deduction of inadmissible allowances during leave	HR related
57	Overpayment of pay & allowances		HR related	0.201
58	Overpayment of pay & allowances		HR related	0.121
59	Un-authorized Payment of Incentive Allowance		HR related	1.998
60	Doubtful expenditure		Procurement	0.595
01	CEO DHA Jhelum	Over payment due to Illegal up gradation to the posts of 4 tier allied health service structure	HR	2.120
02		Non-supply of Medicines and non-recovery of performance security	Others	4.760

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
03		Non utilization of development budget	Others	6.119
04		Non-verification of GST –	Others	0.118
05	DHQ Hospital, Jhelum	Overpayment of pay & allowances to regularized employees	HR	0.632
06		Non verification of salary disbursement/penalty on MEPG service provider	HR	-
07		Misclassified Expenditure – Rs1.205 million		1.205
08		Non imposition of penalty on security services	HR	-
09		Non-deduction of HRA & 5%	HR	0.344
10		Non recovery of PST on parking contract	Others	0.148
11		Less deduction of income tax	Others	0.090
12		Overpayment of HSR allowances	HR	0.118
13		Excess payment on purchases	Procurement	0.063
14		Irregular expenditure due to misclassification	Procurement	1.460
15		Overpayment due to including GST in invoices	Procurement	0.330
16		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	-
17		THQ Hospital, Sohawa	Non-deduction of allowances during leave and recovery	HR
18	Non-recovery of social security benefit 30% after regularization		HR	0.160
19	THQ Hospital, PD Khan	Overpayment of pay & allowances	HR	0.349
20		Non-deduction of HRA & 5%	HR	0.378
21		Misclassification of account	Procurement	0.809
22		Irregular expenditure	Procurement	1.091
23		Misclassification of account due to booking of expenditure without proper nomenclature	Procurement	0.611
24	RHC Dina	Over payment due to Illegal up gradation to the posts of 4 tier allied health service structure	HR	0.584
25		Overpayment of pay and allowance due to non-fixation of pay	HR	0.034
26		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	0.226
27		Non-Utilization of Health Council funds	Others	0.780
28	RHC	Non-deduction of House rent	HR	0.031

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
	Khalaspur	allowance		
29		Miss classified expenditure		0.256
30		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	-
31	RHC Khewra	Non recovery of pay & allowances during leave	HR	0.030
32		Overpayment on account of wrong drawl of pay and allowances	HR	0.085
33		Non-deduction of inadmissible/excess allowance	HR	0.056
34		Misclassification of account	Procurement	0.644
35		Doubtful expenditure	Procurement	0.200
1	CEO (DHA) Rawalpindi	Overpayment on account of wrong drawl of pay and allowances	HR	0.539
2		Overpayment due to approval of Excess rate	Procurement	0.725
3		Non-utilization of development funds	Others	72.437
4		Irregular procurement of different items by splitting	Procurement	4.983
5		Less supply of medicine	Value of Money	44.541
6		Irregular/ non transparent expenditure due to splitting		4.824
7		Non-verification of GST	Others	1.331
8	THQ Murree	Defective procurement on printing	Procurement	0.856
9		Non-awarding of contract to lowest bidder on laboratory items Rs.634400 and loss to the government	Procurement	0.151
10		Late supply of Elisa Machine and non-deduction of LD charges from invoice	Procurement	0.455
11		Irregular purchase through splitting	Procurement	0.910
12		Loss due to non-availing of discount on local purchase of medicines		0.560
13		Non-recovery of inadmissible allowance on account of pay and allowances	HR	0.157
14		Non-recovery of canteen dues from contractor	Value of Money	1.574
15	Unjustified payment of GST on electricity bills	Others	0.149	
16	THQ Taxila	Irregular procurement on local purchase of medicines Rs4.999 million and loss to the government	Procurement	0.349
17		Non- provision of medicines against demand	Others	6.388

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
18		Non-utilization of health council budget	Others	2.822
19	Wah General Hospital	Mis-procurement on purchase of laboratory items	Procurement	0.571
20		Irregular procurement on local purchase of medicines	Procurement	6.597
21		Non-recovery of social security benefit 30% after regularization	HR	0.104
22		Non-deduction of allowances during leave	HR	0.306
23		Less supply of medicine	Value of Money	10.402
24		Non-awarding of contract to lowest on laboratory items	Procurement	0.066
25		THQ Kallar Syedan	Non-deduction of allowances during leave	HR
26	Overpayment on account of Mess allowance and uniform allowance		HR	0.152
27	Non-recovery of social security benefit 30% after regularization		HR	0.538
28	Unjustified payment of GST on electricity bills		Others	0.427
29	Non- provision of medicines against demand		Others	3.474
30	Non-deduction of income tax from private share		HR	0.270
31	Non-surrender of savings		Others	3.018
32	THQ Gujar Khan	Overpayment due to non-deduction of inadmissible allowances during leave	HR	0.622
33		Overpayment of pay & allowances	HR	0.451
34		Irregular purchase of different items	Procurement	1.500
35		Non-transparency in tendering process of X-Ray	Procurement	1.900
36		Non-supply of Medicines	Others	5.964
37		Overpayment of pay & allowances	HR	0.147
38		Doubtful expenditure	Others	1.452
39		Un-justified utilization of budget on account of excess supply of medicine in bulk purchase	Others	1.033
40		Less deduction of income tax	HR	0.091
41		Irregular purchase of different items by splitting	Procurement	0.589
42		Irregular payment of NPA	HR	1.405
43	THQ Kahuta	Irregular expenditure due to purchase without observing PPRA	Procurement	2.798
44		Non deduction/deposit of due taxes	Others	0.024

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		from contractors		
45		Over payment due to transfer of pay after expiry of contract	HR	0.287
46		Non supply of Medicine	Others	6.091
47		Overpayment on account of 30% SSB after regularization	HR	0.099
48		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	0.856
49		Overpayment of pay and allowance due to non-fixation of pay	HR	0.159
50		Non-Utilization of Health Council funds	Others	3.237
51		Unauthorized payment of pay and allowances of daily wages staff hired from health council	HR	0.308
52		less Medicine received than demand as per yearly consumption	Others	1.153
53		Non recovery of pay & allowances during leave	HR	0.909
54		Less deduction of income tax & PST	Others	0.327
55		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	-
56		Non-deduction of House rent allowance	HR	0.310
57		Overpayment of HSR & Hill allowance	HR	0.110
58		Less deduction of income tax & PST	Procurement	0.327
59	THQ Kotli Sattian	Irregular expenditure due to purchase without observing PPR	Procurement	0.781
60		Overpayment of GST to service provided	Others	0.131
61		Less deposit of hospital receipts	Value of money	0.111
62		Less deduction of income tax	HR	0.072
63		Irregular purchase of different items by splitting	Procurement	0.781
64		Less supply of medicine	Value of Money	2.718
65		Payment of various inadmissible allowances	HR	0.053
66	RHC Qazian	Non- provision of medicines against demand	Others	0.341
67		Irregular purchase of different items by splitting	Procurement	0.641

Annexure-B
Para#2.4.1.1.2

Irregular procurement by splitting

Formation	Head	Description	Bill No	Date	Supplier	Item	Amount
THQ Hospital Pindi Gheb	A03927	Purchase of drug and medicines	136	10.10.20	WAHEED PHARMACY	LP Medicines	44,763
	A03927	Purchase of drug and medicines	154	05.10.20	MIAN SONS	Gloves LP	35,640
	A03927	Purchase of drug and medicines	161	15.10.20	MIAN SONS	LP Medicines	54,588
	A03927	Purchase of drug and medicines	155	10.10.20	MIAN SONS	LP Medicines	37,130
	A03927	Purchase of drug and medicines	128	27.08.20	MIAN SONS	LP	40,700
	A03927	Purchase of drug and medicines	142	17.09.20	MIAN SONS	Surgical gloves LP	39,600
	A03927	Purchase of drug and medicines	139	17.09.20	MIAN SONS	LP Medicines	27,932
	A03927	Purchase of drug and medicines	149	02.10.20	MIAN SONS	LP Medicines	18,602
	A03927	Purchase of drug and medicines	148	30.09.20	MIAN SONS	ARV LP	45,960
	A03927	Purchase of drug and medicines	138	22.09.20	MIAN SONS	Surgical blades etc LP	34,496
	A03927	Purchase of drug and medicines	132	11.09.20	WAHEED PHARMACY	LP	45,486
	A03927	Purchase of drug and medicines	139	03.11.20	WAHEED PHARMACY	LP	96,921
	A03927	Purchase of drug and medicines	141	05.11.20	WAHEED PHARMACY	LP	86,538
	A09203	IT Equipment	288	17.06.21	MIAN SONS	Cat switch router etc	73,250
	A09203	IT Equipment	258	24.06.21	M/S HUSSAIN SOHAIB TRADERS	Cat 6 cable	199,780
DHQ Hospital Attock	A03927	Drgs and medicine	1018	26-6-20	Malik Khalid Mehmood	Oxygen cylinder	61,500
	A03927	Drgs and medicine	1009	20/7/2020	Malik Khalid Mehmood	Oxygen cylinder	30,000
	A03927	Drgs and medicine	1011	15/7/2020	Malik Khalid Mehmood	Oxygen cylinder	27,000
	A03927	Drgs and medicine	1017	12/7/2020	Malik Khalid Mehmood	Oxygen cylinder	45,000

Formation	Head	Description	Bill No	Date	Supplier	Item	Amount
	A03927	Drgs and medicine	1019	14-7-20	Malik Khalid Mehmood	Oxygen cylinder	60,000
	A03927	Drgs and medicine	1013	20-7-20	Malik Khalid Mehmood	Oxygen cylinder	30,000
	A03927	Drgs and medicine	1049	22-11-20	Malik Khalid Mehmood	Oxygen cylinder	72,000
	A03927	Drgs and medicine	1050	13-11-20	Malik Khalid Mehmood	Oxygen cylinder	36,000
	A03927	Drgs and medicine	1010	30-6-20	Malik Khalid Mehmood	Oxygen cylinder	22,500
	A03927	Drgs and medicine	225	Nil	Mian sons	Oxygen cylinder	82,387
	A03927	Drgs and medicine	235	Nil	Mian sons	Oxygen cylinder	152,000
	A03927	Drgs and medicine	235	Nil	Mian sons	Disposable syringe	192,000
	A03927	Drgs and medicine	232	Nil	Waheed pharmacy	Disposable syrange	192,000
	A03927	Drgs and medicine	278	Nil	Waheed pharmacy	Disposable syrange	189,000
	A03927	Drgs and medicine	129	Nil	Mian sons	Pivodine	82,387
	A03927	Drgs and medicine	232	Nil	Waheed pharmacy	Pivodine	192,150
	A03902	Printing	2	12-12-20	Muhammad Hassan Ejaz	Bed head ticket	195,400
	A03902	Printing	1	3/12/2020	Muhammad Hassan	OPD Register	59,140
	A03942	COS	2321	20.08.20	Al-Riaz Traders	Lab Rigits	91,210
	A03942	COS	2322	21.09.20	Al-Riaz Traders	Lab Rigits	178,000
	A03942	COS	2301	08.08.20	Al-Riaz Traders	Lab Rigits	61,000
	A03942	COS	2328	20.08.20	Al-Riaz Traders	Lab Rigits	90,500
	A03942	COS	2756	14.10.20	Al-Riaz Traders	Lab Rigits	13,000
Total							3,035,560

Annexure-C
Para No. 3.4.1.2.1

Formation	Supplier	Bill No	Date	Item	Amount (Rs)
THQ Hospital Kallar Kahar	Global Health Enterprises	291	25.05.21	Bed Sheet with pillow cover	95,940
	Chaudhary General Order	329	26.05.21		198,000
	MECH and TECH Venture	523	01.03.21	Blood bag sealer	197,145
		525	03.03.21	Blood bag stripper, dry water bath	32,760
	Global Health Enterprises	282	25.05.21	ECG Machine	199,953
		267	27.05.21		99,976
		304	10.06.21	Cardiac Monitor	199,999
	MECH and TECH Ventures	474	17.07.20	Lab items	39,780
		473	17.07.20		49,140
		475	18.07.20		41,418
		477	03.08.20		49,140
		478	03.08.20		39,780
		479	20.08.20		49,725
		480	21.08.20		28,489
		489	24.08.20		39,780
		490	25.08.20		49,140
		491	01.09.20		39,780
		492	02.09.20		49,140
		493	01.10.20		49,327
		495	02.10.20		49,140
		499	05.10.20		47,385
		501	06.10.20		49,374
		503	07.10.20		48,906
		504	07.10.20		46,800
		526	07.10.20		22,230
	506	08.10.20	47,970		
	508	10.10.20	49,643		
	510	13.10.20	39,780		
	528	16.11.20	189,540		
	Alwin Scientific	2712	29.05.21	Repair of Lab Machinery	74,295
	Global Health Enterprises	380	29.05.21		74,295
	357	30.05.21	74,880		
	Chaudhary General Order	450	20.06.21	wire	199,000
455		21.06.21	Breaker, wire, box	199,760	
DHQ Hospital Chakwal	MECH and TECH Ventures	417	29.07.2020	Manual Changeover	47,500
		250	23.01.2020	LED Bulb Holders	41,630
		248	21.01.2020	Power plug Breakers	40,360
		251	23.01.2020	LED Bulb, Wire cutter	23,160
		427	06.08.2020	Copper wire	12,500
		410	23.07.2020		29,660
		416	29.07.2020	40,250	
		418	30.07.2020	Manual Changeover	46,950
		423	04.08.2020	3 Phase Motor	48,850
		M/S Al-Makkah Pharmacy	Various Bills	2018-19	facemask pouch gloves, breathing bags
Business World	Various Bill	2018-19	Pharmacy Pilot	511,000	
Sunshine Enterprises	2013	16.09.2020	ECG Machine	85,920	
	2012	21.08.2020		85,920	
	2011	01.08.2020		85,920	
	2014	18.09.2020		85,920	
M/S New Malik Enterprises	2143	12.02.2021	Wheel Chairs	160,000	
	Total			4,531,100	

Annexure-D
Para#3.4.1.2.3

Purchase of dialyses set at higher rate

Invoice No	Date	Item	Qty	Rate Per Set From LP	Rate Per Set Bulk (2020-21)	Excess rate Per Set	Excess payment
1719	15.06.2021	Blood Lines	200	2374	1185	1189	237,800
		Dialyzer					
		Fistula Needle 16GA					
		Fistula Needle 16GV					
1723	16.06.2021	Blood Lines	200	2374	1185	1189	237,800
		Dialyzer					
		Fistula Needle 16GA					
		Fistula Needle 16GV					
1742	17.06.2021	Blood Lines	200	2374	1185	1189	237,800
		Dialyzer					
		Fistula Needle 16GA					
		Fistula Needle 16GV					
1746	18.06.2021	Blood Lines	200	2374	1185	1189	237,800
		Dialyzer					
		Fistula Needle 16GA					
		Fistula Needle 16GV					
1747	19.06.2021	Blood Lines	200	2374	1185	1189	237,800
		Dialyzer					
		Fistula Needle 16GA					
		Fistula Needle 16GV					
		Total					1,189,000

Annexure-E
Para#4.4.1.1.1

Overpayment of pay & allowances

Name	Designation	Description	Due	Drawn	Diff	Period	Recovery	Remarks
Ali Ahmed Malik	MO	Gross Pay	-	115,909	115,909	01/02/21 to 30/06/21	579,545	Absent w.e.f. 01/02/2021
Muhammad Jamal	MO	Gross pay	-	115,909	115,909	01/04/21 to 30/06/21	347,727	Resigned on 29.03.21
Iqra Saher	WMO	Gross Pay	-	113,034	113,034	27/08/20 to 31/08/20	18,231	Resigned on 26.08.20
Farsa Kanwal	WMO	Gross pay	-	115,909	115,909	29/02/21 to 31/03/21	115,909	Resigned on 28.02.21 Increment not due
		Basic Pay	30,370	32,670	2,300	12/2020 to 02/2021	6,900	
		Adhoc Relief All 2017 10%	3,037	3,267	230	12/2020 to 02/2021	690	
		Adhoc Relief All 2018 10%	3,037	3,267	230	12/2020 to 02/2021	690	
		Adhoc Relief All 2019 05%	1,518	1,633	115	12/2020 to 02/2021	345	
Humayun Asghar	Consultant Cardiologist	Basic Pay	38,350	41,220	2,870	12/2018 to 11/2019		Appointed on regular basis but pay not fixed on initial vide No.SO(SC)1-37/2018 dated.05.07.2018
		Adhoc Relief All 2017 10%	3,835	4,122	287	12/2018 to 11/2019		
		Adhoc Relief All 2018 10%	3,835	4,122	287	12/2018 to 11/2019		
		Adhoc Relief All 2019 05%	1,918	2,061	143	07/2019 to 11/2019		
		Basic Pay	41,220	44,090	2,870	12/2019 to 11/2020		
		Adhoc Relief All 2017 10%	4,122	4,409	287	12/2019 to 11/2020		
		Adhoc Relief All 2018 10%	4,122	4,409	287	12/2019 to 11/2020		
		Adhoc Relief All 2019 05%	2,061	2,205	144	12/2019 to 11/2020		
		Basic Pay	44,090	46,960	2,870	12/2020 to 06/2021		
		Adhoc Relief All 2017 10%	4,409	4,696	287	12/2020 to 06/2021		
		Adhoc Relief All 2018 10%	4,409	4,696	287	12/2020 to 06/2021		
Adhoc Relief All 2019 05%	2,205	2,348	143	12/2020 to 06/2021				
Khizar Kayyani	Consultant Surgeon	Basic Pay	38,350	41,220	2,870	12/2020 to 06/2021	20,090	Increment not due as newly appointed on regular basis w.e.f. 12.10.2020
		Adhoc Relief All 2017 10%	3,835	4,122	287	12/2020 to 06/2021	2,009	
		Adhoc Relief All 2018 10%	3,835	4,122	287	12/2020 to 06/2021	2,009	
		Adhoc Relief All 2019 05%	1,918	2,061	143	12/2020 to 06/2021	1,001	
Javeria Arshad Kiany	WMO	Basic Pay	30,370	32,670	2,300	12/2020 to 01/2021	4,600	Increment not due
		Adhoc Relief All 2017 10%	3,037	3,267	230	12/2020 to 01/2021	460	
		Adhoc Relief All 2018 10%	3,037	3,267	230	12/2020 to 01/2021	460	
		Adhoc Relief All 2019 05%	1,518	1,633	115	12/2020 to 01/2021	230	
Noor ul Huda	WMO	Basic Pay	30,370	32,670	2,300	12/2020 to 06/2021	16,100	Increment not due
		Adhoc Relief All 2017 10%	3,037	3,267	230	12/2020 to 06/2021	1,610	
		Adhoc Relief All 2018 10%	3,037	3,267	230	12/2020 to 06/2021	1,610	

Name	Designation	Description	Due	Drawn	Diff	Period	Recovery	Remarks
		Adhoc Relief All 2019 05%	1,518	1,633	115	12/2020 to 06/2021	805	
		Grand Total					1,209,188	

Drawal of Allowances during leave period

(Rs in million)

Sr. No.	Name of Formations	No. of Employees	Amount
01	DHQ Hospital, Jhelum	115	6.376
02	THQ Hospital, Pind Dadan Khan	10	0.452
03	RHC Khalaspur	1	0.103
	Total		6.931

Annexure-F
Para# 4.4.1.2.2

Irregular expenditure due to purchase without observing PPRA

Vendor Name	Item	Invoice No	Date	Amount
Apple Scientific Traders Jhelum	Surgical Face Mask	1198	07.09.2020	98,400
-do-	Examination Gloves	1397	05.09.2020	98,000
-do-	Diatron Lab Item	1395	27.08.2020	99,500
-do-	Lab Items	1565	05.10.2020	154,000
Novam Surgicals & Diagnostics JHELU	ON Call Strips		12.10.2020	198,450
-do-	Examination Gloves	135	14.10.2020	197,500
Apple Scientific Traders Jhelum	Examination Gloves	1750	10.12.2020	198,800
-do-	Diatron Lab Item	1637	20.10.2020	180,000
Malik Brothers	Robin Bleach	10	29.10.2020	195,750
-do-	Robin Bleach	5	01.11.2020	64,500
Islamabad Surgical Vision	Cotton Bandages	410	10.11.2020	199,500
M/S. Horizon Touch	Urine Baig	HT-0081	22.03.2021	199,897
Novam Surgicals & Diagnostics JHELU	Examination Gloves	296	10.06.2021	198,750
M/S. Horizon Touch	Examination GLOVES	HT-0080	22.03.2021	199,515
Novam Surgicals & Diagnostics JHELU	COTTON BANDAGES	277	27.03.2021	199,950
Apple Scientific Traders Jhelum	ON CALL Sugar Strips	2282	22.03.2021	199,710
Novam Surgicals & Diagnostics JHELU	Examination Gloves	270	27.01.2021	199,660
-do-	ON CALL STRIPS	269	23.01.2021	199,550
4 Brothers Enterprises	CCTV Camera & cable etc	608	21.06.2021	127,900
-do-	POE SWITCH & PORT	609	21.06.2021	72,000
Islamabad Surgical Vision	TONERS	371	17.06.2021	74,100
-do-	UPS 1200 VA (10)	372	18.06.2021	195,000
New Innovative Computer	Battery, key boards, mouse	-	21.06.2021	163,500
Islamabad Surgical Vision	Automatic Voltage Regulator	365	10.06.2021	52,000
New Innovative Computer	HP Laser Jet Printer	-	21.05.2021	170,800
-do-	HP LED	-	19.06.2021	165,000
-do-	WIFI REPETER	-	21.06.2021	35,000
-do-	HP Computer System LED	-	21.06.2021	109,625
4 Brothers Enterprises	AUDIONIC SPEAKER	610	21.06.2021	26,000
-do-	HP Flat Bed Scanner	607	21.06.2021	55,000
Mirza Brothers	FLOW METER	23	25.11.2020	190,000
M/S Medilite Lahore	Flow Sensor DRAGER	MD-171	23.11.2020	198,500
Novam Surgicals & Diagnostics JHELU	NEBULIZER	253	12.11.2020	37,500
-do-	Oxygen REGULATOR	254	17.11.2020	73,750
Mirza Brothers	Ultrasound MACHINE	65	12.06.2021	199,500
Zum Zum Medical Solutions	Oxygen MANIFOLD	ZM-489	24.03.2021	192,000
Mirza Brothers	Orthopaedic Drill Machine	64	11.06.2021	145,000
-do-	CONVEX PROBE	66	10.06.2021	155,000
-do-	Oxygen FLOW METER	50	05.04.2021	150,500
-do-	WOODEN ALMIRAH	70	18.06.2021	60,000
-do-	IRON CHAIRS	60	29.05.2021	54,000
-do-	WOODEN CHAIRS	59	28.05.2021	149,500
-do-	WOODEN TABLE	71	18.06.2021	53,000
-do-	Pipe T cock etc	63	08.06.2021	29,980
-do-	Tile bond filling	62	07.06.2021	25,475
-do-	Tile bond filling	67	12.06.2021	174,860
-do-	Wall paper, Gum etc	56	20.05.2021	38,350
-do-	Total			6,254,272

THQ Hospital Sohawa

Invoice No.	Date	vendor name	Item	Amount
410	22.8.2020	Ghousia Medical Center	Lab Items	180,000
411	28.8.2020	Ghousia Medical Center	Lab Items	123,000
153	29.9.2020	Nazir& Company	Latex Gloves	198,800
922	5.12.2020	Ghousia Medical Center	Reagent Set	147,000
115	8.9.2020	Global Health Enterprises	Oxy.Cylinders	192,500
		Total		841,300

RHC Khalaspur

Financial Year	Date	Item	Supplier	Amount
2019-20	18.05.20	BP Apparatus	AA Enterprises	49,600
2019-20	20.05.20	BP Apparatus, delivery set	AA Enterprises	42,900
2019-20	30.05.20	Bed Side Lockers	AA Enterprises	46,000
2019-20	29.05.20	Weigh Scales	AA Enterprises	47,520
2019-20	01.06.20	Sysmex reagent, thermal gun	Simon Surgical	45,000
2019-20	09.06.20	Sysmex reagent, oximeter	Simon Surgical	44,650
2019-20	09.06.20	Masks	AA Enterprises	45,500
		Total		321,170
2019-20	16.09.19	Paneling	Ch. Muhammad Akram	47,800
2019-20	18.09.19	-do-	-do-	91,200
		Total		139,000
2018-19	30.05.18	Medicine Local purchase	M/S Ali Brothers	47,368
2018-19	08.06.18	-do-	M/S Ali Brothers	39,709
2018-19	08.06.18	-do-	M/S Ali Brothers	41,669
2018-19	10.05.18	-do-	M/S Ali Medical Store	17,755
2018-19	05.05.18	-do-	-do-	20,280
2018-19	30.05.18	-do-	M/S Ali Brothers	47,329
2018-19	20.08.18	-do-	-do-	49,456
2018-19	03.09.18	-do-	-do-	44,078
2018-19	29.09.18	-do-	-do-	19,868
2018-19	21.09.18	-do-	-do-	19,363
2018-19	06.09.18	-do-	-do-	4,052
2018-19	06.10.18	-do-	M/S United Medical Store	49,560
2018-19	13.10.18	-do-	-do-	49,695
2018-19	22.10.18	-do-	-do-	49,391
2018-19	30.10.18	-do-	-do-	49,588
2018-19	08.11.18	-do-	-do-	46,656
2018-19	19.11.18	-do-	M/S Yousaf Medicos	45,043
2018-19	22.11.18	-do-	-do-	44,160
2018-19	24.11.18	-do-	-do-	41,862
2018-19	29.11.18	-do-	-do-	40,596
2018-19	03.12.18	-do-	-do-	45,540
2018-19	06.12.18	-do-	-do-	41,650
2018-19	10.12.18	-do-	-do-	45,494
2018-19	27.11.18	-do-	-do-	45,980
2018-19	13.12.18	-do-	-do-	40,800
2018-19	08.01.19	-do-	-do-	45,696
2018-19	27.12.18	-do-	-do-	45,687
2018-19	22.12.18	-do-	-do-	41,225
2018-19	07.02.19	-do-	-do-	21,695
		Total		1,141,245

Annexure-G
Wasteful expenditure on laundry plant

Para No. 5.4.1.2.1

Sr. No.	Name of Firms	M/S G Med Pvt Ltd Second lowest	M/S Sigma International First lowest
1	WASHER EXTRACTOR : (Qty1)		
	Model	LA-60TP2E+S	LM 55
	Make	FAGOR INDUSTRIAL	IMESA
	Country of Origin	France/Spain	Italy
	Rate per Unite C&F Basis	28,786/ Euro	22,594/Euro
2	WASHER EXTRACTOR HYGIENE (Qty1)		
	Model	LBS-35TP2ES	D2W30
	Make	FAGOR INDUSTRIAL	IMESA
	Country of Origin	France/Spain	Italy
	Rate per Unite C&F Basis	26,786/Euro	20,675/Euro
3	DRYING TUMBLER (Qty2)		
	Model	SR 35 MPE GREEN EVOLUTION PLUS	ES34
	Make	FAGOR INDUSTRIAL	IMESA
	Country of Origin	France/Spain	Italy
	Rate per Unite C&F Basis	13,572	8,294/Euro
4	FLAT WORK DRYER IRONER (Qty1)		
	Model	PS-50/260 MPE	MCM 2800
	Make	FAGOR INDUSTRIAL	IMESA
	Country of Origin	France/Spain	Italy
	Rate per Unite C&F Basis	18,786/Euro	21,753/Euro
5	UTILITY PRESS (Qty1)		
	Model	PU-88C	PR/ 230 Cod. 11152300
	Make	FAGOR INDUSTRIAL	IMESA
	Country of Origin	France/Spain	Italy
	Rate per Unite C&F Basis	11,786/ Euro	9,751/EURO
6	HAND IRON (STEAM OPERATED WITH IRONING TABLE (Qty1)		
	Model	MRP-AC	01026760
	Make	FAGOR INDUSTRIAL	IMESA
	Country of Origin	Italy/Spain	Italy
	Rate per Unite C&F Basis	4,786/ Euro	858/Euro
7	SWING MACHINE (Qty1)		
	Model	DDL-8700H	Nil
	Make	JUKI	Singer
	Country of Origin	JAPAN	Nil
	Rate per Unite C&F Basis	1000/Euro	570/Euro
	Total Amount C&F Base Items	108,502/ Euro	84,495/Euro
Local Made Product			

Sr. No.	Name of Firms	M/S G Med Pvt Ltd Second lowest	M/S Sigma International First lowest
8	PACKING/SORTING TABLE (Qty1)		
	Model	Nil	Nil
	Make	Local Made	Local made
	Country of Origin	Pakistan	Pakistan
	Rate per Unite C&F Basis	48,000/PKR	67,500/Euro
9	DIRTY LINEN COLLECTION TROLLEYS (Qty10)		
	Model	Nil	Nil
	Make	Local Made	Local made
	Country of Origin	Pakistan	Pakistan
	Rate per Unite C&F Basis	392,000/ PKR	975,500/Euro
10	DIRTY LINEN TROLLEYS FOR WORKING INSIDE DIRTY AREA (Qty5)		
	Model	Nil	Nil
	Make	Local Made	Local made
	Country of Origin	Pakistan	Pakistan
	Rate per Unite C&F Basis	196,000/ PKR	300,000/PKE
11	CLEAN LINEN TROLLEYS FOR WORKING INSIDE CLEAN AREA (Qty5)		
	Model	Nil	Nil
	Make	Local Made	Local made
	Country of Origin	Pakistan	Pakistan
	Rate per Unite C&F Basis	196,000/ PKR	360,000/PKR
12	STORAGE RACKS (Qty5)		
	Model	Nil	Nil
	Make	Local Made	Local made
	Country of Origin	Pakistan	Pakistan
	Rate per Unite C&F Basis	224,000/ PKR	285,000/PKR
	Total price Local Items	1056,000/PKR	1,987,500/PKR
	Total Euro Price converted in PKR @ 180.978	19636475/-PKR	15291736/- PKR
	Grand Total Price	20,692,472/-PKR	17,279236/-PKR

B. Calculation of Financial Loss amounting to Rs. 3,081,267

Sr. No.	Description	Rates of M/S G Med Pvt Ltd.	Rate of M/S Sigma International	Overpayment
1	Non awarding of contract to First lowest on local made product	1056,000	1,987,500	931,500
2	Overpayment for opening of LC to M/S Sigma International Rs 2,047, 011 (11,355 euro @ 180.274).			2,047,011
3	One item sewing machine costing Rs 102,756 (570 Euro @ 180.274/Euro) was missing in the Performa invoice of the foreign dealer i.e. IMESA and also not available in store of the hospital.			102,756
Total				3,081,267