



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

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DHA	District Health Authority
DHQ	District Head Quarter
DOH	District Officer Health
DRAP	Drug Regulatory Authority Pakistan
FAM	Financial Audit Manual
FBR	Federal Board of Revenue
FD	Finance Department
HCM	Human Capital Management
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IRMNCH	Integrated Reproductive, Maternal, Neonatal and Child Health
LP	Local Purchase
MAM	Moderate Acute Malnutrition
MS	Medical Superintendent
MSD	Medical Store Depot
NPA	Non-practicing Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PHFMC	Punjab Health Facilities Management Company

PLGA	Punjab Local Government Act
PMU	Planning and Monitoring Unit
PRSP	Punjab Rural Support Program
PPRA	Punjab Procurement Regulatory Authority
P&SHCD	Primary & Secondary Health Care Department
RHC	Rural Health Centre
SAM	Severe Acute Malnutrition
SAP	Systems Applications & Products
SBA	Skilled Birth Attendant
S&GAD	Services and General Administration Department
THQ	Tehsil Head Quarter
UPE	Universal Primary Education

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of Auditor General (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 of a Province or of a 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 4 Districts of Sargodha 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 the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAOs do 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 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 of Audit District Governments Punjab (North), Lahore is responsible for carrying out audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, Municipal Committees, District Councils, 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 & 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 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, Sargodha is mandated to conduct audit of 101 formations working under the 04 PAOs. Total expenditure and receipt of these formations were Rs 8,944.851 million and Rs.95.995 million respectively for the financial year 2020-21. This report also includes results of thematic audit of eight formations of District Health Authorities of Sargodha Region. Thematic audit findings are given in chapter 6 of this report.

Audit scope relating to expenditure for the financial year 2020-21 comprises 29 formations of four District Health Authorities having total expenditure of Rs 4,450.214 million. The audit coverage for expenditure was Rs 1,389.656 million which comes to 31% of auditable expenditure.

Audit scope relating to receipt for the financial year 2020-21 comprises 29 formations of 04 District Health Authorities having total receipt of Rs.95.995 million. The audit coverage for receipt was Rs.19.208 million which comes to 20% of auditable receipt.

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

1. Expenditure of Rs 0.476 million and receipt of Rs 0.229 million for the financial year 2019-20
2. Expenditure and receipt of Rs 33.581 million and Rs 0.175 million pertaining to previous financial years

In addition to this compliance audit report, Regional Director Audit, District Governments, Sargodha 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, recoveries amounting to Rs 182.002 million was pointed out in this Report. Recovery effected and duly verified by Audit from January to December 2021 was Rs 6.278 million.

**c) Audit Methodology**

Desk Audit techniques mentioned in FAM were applied intensively during the Audit Year 2021-22. ACL was used for analysis of HR and FI 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) The Key Audit Findings of the Report**

- i. Non-production of record of Rs 2.833 million was observed in one case.<sup>1</sup>
- ii. Employees related Irregularities amounting to Rs 64.075 million were pointed out in four cases.<sup>2</sup>
- iii. Procurement related irregularities amounting to Rs 53.125 million were noticed in nine cases.<sup>3</sup>
- iv. Value for money and service delivery issues for Rs 1.075 million was observed in one case.<sup>4</sup>
- v. Weak Internal Controls amounting to Rs 10.181 million was pointed out in one case.<sup>5</sup>

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<sup>1</sup> Para 4.4.1.1

<sup>2</sup> Para 2.4.1.1.1, 3.4.1.1.1, 4.4.2.1.1, 5.4.1.1.1

<sup>3</sup> Para 2.4.1.2.1-2, 3.4.1.2.1-3, 4.4.2.2.1-2, 5.4.1.2.12

<sup>4</sup> Para 5.4.2.1

<sup>5</sup> Para 3.4.2.1

**g) Recommendations**

- i. Management needs to take action against officer(s) / official(s) responsible for non-production of record along with provision of record for audit scrutiny.
- ii. Effective pre-audit and scale audit of HR payroll be carried out at DAO/ AG's office level.
- iii. Sanctioned strength of the offices working under the administrative control of the respective authority needs to be updated on SAP/HR.
- iv. Monitoring mechanism with regard to payment of various allowances needs to be improved.
- v. Capacity building and training of staff engaged in processing of financial transactions needs to be launched on priority basis to overcome the lapses, which are leading to irregular payments.
- vi. Level of transparency should be increased in procurement process.

# CHAPTER 1

## PUBLIC FINANCIAL MANAGEMENT

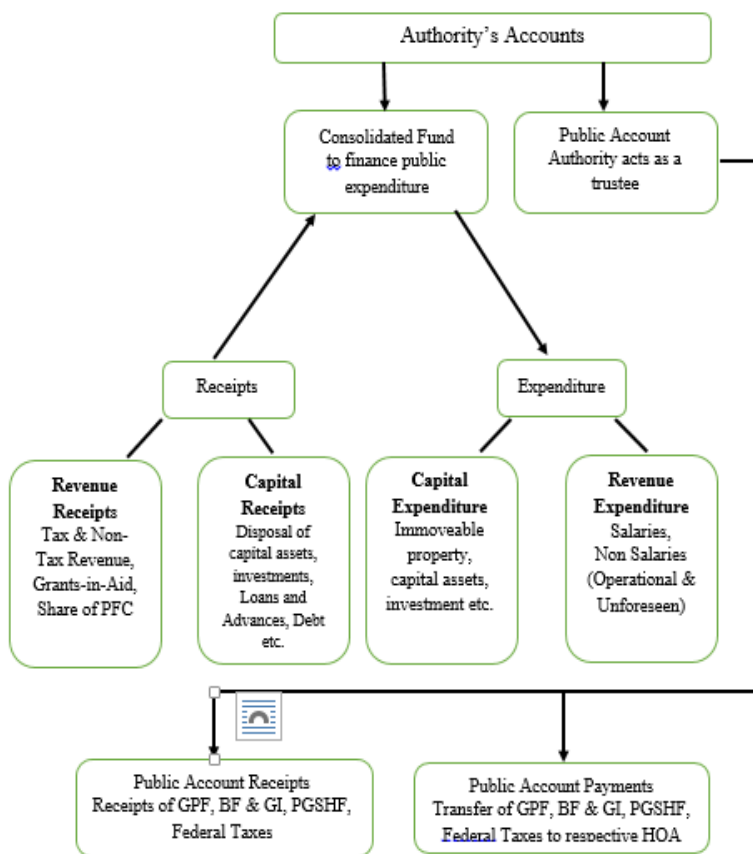
### **Introduction**

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 institutions on the other.
- Ensure human resource management and capacity development of health service and 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 Sargodha Region relied mostly on Grants from Provincial Government during the financial year 2020-21 to meet their administrative and operating expenses. Comparative summary of the tax and non-tax revenue is given below:

Description	Rs in million			
	2019-20		2020-21	
	Amount	%	Amount	%
Tax Revenue	(1037.652)		(16.050)	
<b>Non-Tax Revenue</b>	0		0	
Share of PFC / Grants from Provincial Govt.	14378.581		16474.364	
Other receipts	103.941		142.470	
<b>Total</b>	<b>13965.870</b>		<b>16600.784</b>	

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

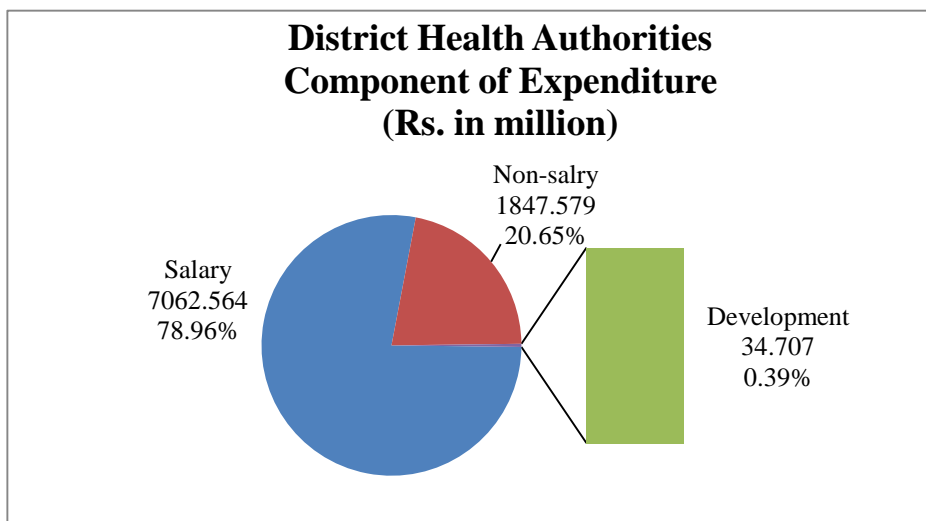
**Original Budget Allocation** for the financial year 2020-21 was Rs 11,142.929 million and supplementary grant was Rs 1,519.461 million resulting in final grant of Rs 12,662.39 million. Against the final grant,

expenditure of Rs 8,944.851 million was incurred, which was even less than the original grant of Rs.11,142.929 million resulting in savings of Rs 3,717.54 million as given in the following table. Supplementary grant was issued without considering the actual demands during the financial year 2020-21. Authority wise detail of budget and expenditure is placed at **Annexure-B**

<b>Rs in million</b>				
<b>Original Grant</b>	<b>Supplementary Grants / re-appropriations</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Savings(-)</b>
				<b>Excess (+)</b>
<b>11,142.929</b>	<b>1519.461</b>	<b>12,662.39</b>	<b>8,944.851</b>	<b>-3,717.54</b>

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 Rs1,882.286 million on account of non-salary (including development expenditure), an expenditure of Rs 721.677 million (38%) 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 increased from 26% in financial year 2019-20 to 38% in 2020-21.

<b>Rs in million</b>		
<b>Expenditure (July 2019 to May 2020)</b>	<b>Expenditure June 2020</b>	<b>Total</b>
1,160.599	721.677	<b>1,882.276</b>
62%	38%	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 99.5% in the financial year 2019-20. Salary expenditure, comprising pay & allowances, pension contributions, financial assistance and leave encashment, was 79% of revenue expenditure whereas non-salary was 21% 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 974.443 million on account of GPF, GI, BF, IT, GST during the financial year 2020-21. However, that amount was Rs.482.041 million in 2019-20.

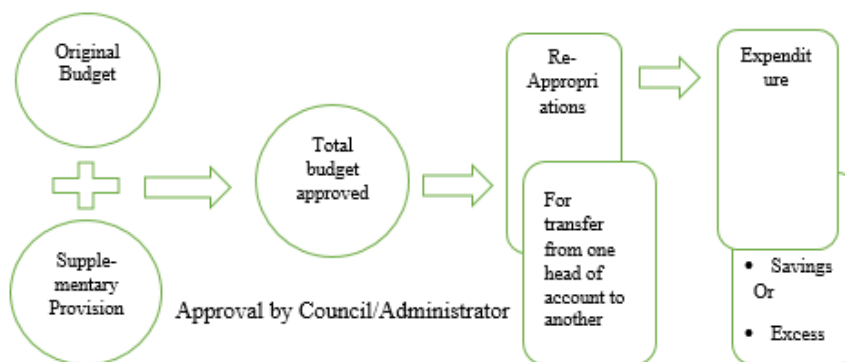
<b>Rs in million</b>		
<b>Cash closing balance as on 30.06.2021</b>	<b>Liabilities</b>	<b>Actual cash closing balance</b>
1013.410	974.443	38.697

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

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



### Flow Chart of Budget implementation



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

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

### Medium Term Development Framework

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

government/Authority is required to step up their expenditure on key social services like health, etc. The table given below analyses the fiscal priority and fiscal capacity of the District Health Authorities with regard to development expenditure during 2020-21. Share of development expenditure remained meager in 2020-21, which is below than the previous year share of 2% of the total expenditure.

**(Rs in million)**

<b>Description</b>	<b>Amount</b>	<b>Percentage</b>
Non development expenditure	8,910.143	99.61%
Development expenditure	34.708	0.39%
<b>Total</b>	<b>8,944.851</b>	<b>100</b>

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

**CHAPTER 2**  
**DISTRICT HEALTH AUTHORITY BHAKKAR**

**2.1 Introduction**

There are 21 formations in District Health Authority Bhakkar out of which audit of 06 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,245.216 million and Rs 36.960 million. Expenditure and receipt audited is given in following table, which were 30% and 20% respectively.

**a) Audit Profile of DHA, Bhakkar**

Sr. No.	Description	Total No. of Formations	Audited	Rs in million	
				Expenditure audited	Receipts Audited
1	DHA Bhakkar	21	06	374.587	7.392
2	<ul style="list-style-type: none"> <li>• Assignment accounts</li> <li>• SDAs</li> </ul>	-	-	-	
3	Foreign Aided Projects	-	-	-	

**b) Classified summary of audit observations**

Audit observations amounting to Rs 23.363 million were raised in this report during current audit of “District Health Authority, Bhakkar.” This amount also includes recoveries of Rs 9.833 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	<b>Irregularities:</b>	-
	a. HR/Employees related irregularities	5.435
	b. Procurement related irregularities	17.928
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
	<b>Total</b>	<b>23.363</b>

**c) Comments on Budget and Accounts (Variance Analysis)**

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Bhakkar, total original budget (Development and Non-

Development) was Rs 2,922.401 million, no supplementary grant was allocated. Against the final budget, total expenditure of Rs 2,178.681 million was incurred by District Health Authority during financial year 2020-21 which resulted in saving of Rs 743.720 million. The break-up of total budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1,756.276	-	1,756.276	1,699.475	(-) 56.801	3
Non-Salary	1150.727	-	1150.727	471.565	(-) 679.162	59
Development	15.398	-	15.398	7.641	(-) 7.757	50
<b>Total</b>	<b>2,922.401</b>	<b>-</b>	<b>2,922.401</b>	<b>2178.681</b>	<b>(-) 743.720</b>	<b>25</b>
	<b>Receipt</b>			<b>36.960</b>		

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2,229.043	1,959.940	-269.103	12
2020-21	2,922.401	2,178.681	-743.720	25

There was 31 % increase in budget allocation and 11% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving of 743.720 million during 2020-21 showing an increase of 176% as compared to financial year 2019-20.

## 2.2 Sectoral Analysis

### i. Analysis of Targets and Achievements

Sectoral analysis of DHA Bhakkar was made on the basis of following quality indicators set by Health Department for the financial year 2020-21. The objectives 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	5381950	4055758	75
2	Indoor	70272	62120	88
3	Surgery	1850	1641	89
4	FP Visits	121737	84485	69
5	EPI Vaccination	73648	89842	122
6	Free Medicine Availability	100	100	100

7	Out look	100	99	99
8	Health Watch Monitoring Visit	3300	3450	105
9	Knock Down Criteria	100	99	99

## ii. Service delivery issues

Analysis of targets and achievements mentioned in the above table, it was observed that DHA Bhakkar could not deliver the services in the area of outdoor patient, FP visits, and surgical cases as intended in the indicators during 2020-21.

## 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 Meetings
1	2017-18	23	Convened
2	2018-19	17	Not convened
3	2019-20	21	Not convened
4	2020-21	11	Not convened

## **2.4 AUDIT PARAS**

### **2.4.1 Irregularities**

#### **2.4.1.1 HR / Employee related**

##### **2.4.1.1.1 Overpayment on account of pay & allowances - Rs 5.435 million**

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Personal Allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post. In case a designated residence is available to the government servant for whom it is meant, he cannot draw HRA even if he does not reside in it. Conveyance allowance is not admissible during earned leave. PHSRA allowance is payable only when the doctors, paramedic & other staff perform their duties under the PHSRP at RHCs and BHUs.

DDOs of the various formations of DHA Bhakkar paid Rs 5.435 million on account of pay and allowances to the officials/officers in violation of the rules *ibid*. Due to this negligence of the management, overpayment was made to employees which needs to be recovered.

#### **Annexure-C**

Audit held that due to weak internal control, payment of allowances was made to employees without admissibility.

This resulted in overpayment of Rs 5.435 million.

The matter was reported to CEO/PAO in July, 2021. Matter was discussed in DAC meeting held on 07.10.2021 in which department replied that change forms have been submitted to DAO Bhakkar for recovery of stated amount. Pay slips showing recovery will be produced to audit. DAC pended the paras with the direction to recover the amount involved under intimation to audit.

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

(PDP # 25, 27, 30, 31, 32, 34, 76, 99, 105, 106, 107, 121, 122, 123, 141, 144,145)

## 2.4.1.2 Procurement related irregularities

### 2.4.1.2.1 Irregular purchase by splitting the indents- Rs 13.530 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. As per PPRA rules 59 (c) procurement of over Rs 200,000 shall be made through open bidding by publishing advertisement on PPRA website along with two national newspapers if amount of procurement exceeds Rs. 3 million.

Management of the following formations incurred an expenditure of Rs 13.530 million on the purchase of different items as mentioned against each by splitting. The procurement was not advertised on PPRA website for competitive bidding. **Annexure-D**

(Rs in million)			
Sr. No.	Formations	Description	Amount
1	DHQ Hospital	Purchase of medical gases	1.942
2	THQ Hospital Kallor Kot	Purchase/filling of Oxygen Cylinders	2.566
		Purchase of medical & laboratory equipment and Printing & publication	3.323
3	THQ Hospital Darya Khan	LP medicine	5.699
<b>Total</b>			<b>13.530</b>

Audit held that due to financial indiscipline, items were purchase without following PPRA rules.

This resulted in irregular purchase of Rs 13.530 million.

The matter was reported to CEO/PAO in September, 2021. DAC meeting was convened on 07.10.2021 wherein management replied that all purchases were made after fulfilling codal formalities. Departmental reply was not tenable as the amount of purchases were over Rs 200,000 and tenders were not advertised. DAC directed to regularize the expenditure from competent authority / forum.

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

[PDP No. 38, 63, 67, 115]

### 2.4.1.2.2 Overpayment due to purchase at higher rates – Rs 4.398 million

According to PPRA Rules 2014, FAQ, if only one firm participated then procuring agency made a comparison with the similar item purchased during that period, or compared with market rate, if found higher then go for retender.

Scrutiny of the record of CEO (DHA), Bhakkar and THQ Kallur kot for the financial year 2020-21 revealed that management of health authority awarded rate contract at higher rates as compared to other sister organizations or with market rates. Due to this negligence, overpayment was made to firms, which need to be recovered. Detail is as under:

Chief Executive Officer, Health Bhakkar							
Sr. No.	Name of supplier	Name of Items	Rate applied	Sr.No.1 Rate from 12.08.2020 to 26.04.2020 by DHQ Bhakkar Sr.No.2 Market rate assed by DHA Sargodha	Diff.	Qty	Amount (Rs)
1	KM enterprises	Examination Gloves	17.94	14.72	3.22	867,000	2,791,740
2	M/s Cotton Craft Pvt Limited	Cotton wool BPC 500 mg	345	300	45	12,325	554,625
<b>Total</b>							<b>3,346,365</b>
THQ Kallur Kot							
	Name of supplier	Items	THQ Rate	DHQ Rate	Diff	Qty	Recovery (Rs)
1	SLO traders & Al hayat traders	Oxygen cylinder filling	1550	990	560	1612	902,720
2	Al hayat traders	Nitro gas cylinder filling	35000	23500	11500	13	149,500
<b>Total</b>							<b>1,052,220</b>
<b>Grand Total</b>							<b>4,398,525</b>

Audit held that due to financial indiscipline, purchases were made at higher rates as compared to adjacent towns.

This resulted in overpayment against purchase of Rs 4.398 million

The matter was reported to CEO/PAO in September, 2021. DAC meeting was convened on 07.10.2021 wherein CEO Health replied that letters were written to the concerned to deposit overpaid amount into government treasury. MS THQ Kallur Kot replied that shortage of supply in market caused increase in prices of medical gasses by suppliers. Medical gasses were procured after fulfilling codal formalities. Departmental reply was not tenable as management of THQ Hospital did not make any effort for economical purchase as in same district, gases were purchased at economical rates than THQ Kallurkot. DAC pended the



para with the direction to probe the matter at Director Health Services Sargodha level for purchase of items at higher rates.

Audit recommends investigation of the matter at appropriate level besides fixing of responsibility against the procurement committee.

[PDP No.15, 16, 62]

## CHAPTER-3

### DISTRICT HEALTH AUTHORITY KHUSHAB

#### 3.1 Introduction

There are 19 formations in District Health Authority Khushab out of which audit of 07 formations was conducted. Total expenditure and receipt of formations audited was Rs 976.929 and Rs 5.796 million. Expenditure and receipt audited is given in following table which was 32% and 20% respectively.

#### a) Audit Profile of DHA, Khushab

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Khushab	19	07	316.623	1.159
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

#### b) Classified summary of audit observations

Audit observations amounting to Rs 42.470 million were raised in this report during current audit of “District Health Authority, Khushab.” This amount also includes recoveries of Rs 35.758 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	<b>Irregularities:</b>	
	a. HR/Employees related irregularities	20.009
	b. Procurement related irregularities	12.280
	c. Management of accounts with commercial banks	0
4	Value for money and service delivery issues	15.750
5	Others	10.181
	<b>Total</b>	<b>42.470</b>

#### c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Khushab, total original budget (Development and Non-Development) was Rs 2,030.095 million, supplementary grant was

Rs 403.079 million and the final budget Rs 2,433.173 million. Against the final budget, total expenditure of Rs 1,719.433 million was incurred by District Health Authority during financial year 2020-21. Which was less than original grant of Rs 2,030.095 million indicating poor financial planning and resulting in saving of Rs 713.740 million against the final grant. The break-up of total budget and expenditure is given in the following table:

**Rs in million**

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	1,570.553	142.583	1,713.136	1,389.716	-323.42	3
Non-Salary	388.029	534.680	922.709	321.316	-601.393	65
Development	71.513	10.982	82.495	8.401	-74.094	90
<b>Total</b>	<b>2,030.095</b>	<b>688.245</b>	<b>2,718.34</b>	<b>1,719.433</b>	<b>-998.907</b>	<b>29</b>
	<b>Receipt</b>			<b>5.796</b>		

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

**Rs in million**

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2,044.567	1,566.832	-477.735	23
2020-21	2,718.34	1,719.433	-998.907	29

There was 19% decrease in budget allocation and 10% increase in expenditure incurred during financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of 713.740 million during 2020-21 showing an increase of 49% as compared to financial year 2019-20.

### 3.2 Sectoral Analysis

#### i. Analysis of Targets and Achievements

Sectoral analysis of DHA Khushab was made on the basis of following quality indicators set by Health Department for the financial year 2020-21. The objectives 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	3,587,967	2,703,839	75
2	Indoor	46,848	41,413	88

3	Surgery	1,233	1,094	89
4	FP Visits	81,158	56,323	69
5	EPI Vaccination	49099	59895	122
6	Free Medicine Availability	100	100	100
7	Out look	100	100	100
8	Health Watch Monitoring Visit	2200	2250	102
9	Knock Down Criteria	100	99	99

**ii. Service delivery issues**

Analysis of targets and achievements mention the in the above table, it was observed that DHA Khushab could not deliver the services in the area of outdoor patient, indoor patient, and surgical cases as intended in the indicators during 2020-21.

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Not convened
2	2018-19	17	Not convened
3	2019-20	21	Not convened
4	2020-21	11	Not convened

### 3.4 AUDIT PARAS

#### 3.4.1 Irregularities

##### 3.4.1.1 HR / Employee related

##### 3.4.1.1.1 Overpayment on account of pay & allowances – Rs 20.009 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Personal Allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post. In case a designated residence is available to the government servant for whom it is meant, he cannot draw HRA even if he does not reside in it. Conveyance allowance is not admissible during earned leave. PHSRA allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs.

DDOs of various formations of DHA Khushab for the financial year 2020-21 revealed that DDOs made payment of Rs 20.009 million on account of pay and allowances to the officers/officials in violation of the rules *ibid*. Due to this negligence of the management, overpayment was made to employees which needs to be recovered.

(Rs. in million)

Sr. No	Name of formation	Description of allowances	Amount
1	CEODHA Khushab	SSB after regularization	6.556
		CA, Dress, Mess, NPA, HSRA, SPCA, HPA during leave period	2.337
		Pay & allowances after resignation	0.611
2	DHQ Hospital Khushab	Pay & allowances during leave	2.601
		CA during leave period	0.320
		Pay & allowances without performing duty	1.599
3	THQ Hospital Quidabad	CA, HRA & 5% Maintenance charges having accommodation	4.772
		Pay & allowances during leave	1.031
4	THQ Hospital Khushab	HRA & CA having accommodation within the premises	0.182
<b>Total</b>			<b>20.009</b>

Audit held that due to weak internal controls overpayment was made to employees without any lawful justification.

This resulted in overpayment of Rs 20.009 million.

The matter was reported to CEO / PAO in August, 2021. Matter was discussed in DAC meeting held on 29.11.2021 in which department replied that all the concerned DDOs have been directed to recover the amount mentioned in Para. DAC decided to pend the para for recovery.

Audit recommends matter may be looked into and make good by recovery.

(PDP No. 07, 12, 18, 26, 27, 29, 63, 71)

### 3.4.1.2 Procurement related irregularities

#### 3.4.1.2.1 Irregular purchase in violation of PPRA rules - Rs 4.480 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. As per PPRA rules 59 (c) procurement of over Rs 200,000 shall be made through open bidding by publishing tender on PPRA website along with 2 national newspapers if amount of procurement exceeds Rs 3 million.

Management of the following formations incurred an expenditure of Rs 4.480 million during financial year 2020-21 by splitting instead of floating tender on PPRA website along with two national newspapers.

#### Annexure-E

Sr. No.	Name of formations	Items	Amount
1	CEO Health	Printing	1.651
2	THQ Hospital Quaidabad	x-ray films, hand sanitizers, blanket,	2.682
	<b>Total</b>		<b>4.480</b>

Audit held that due to weak internal controls and financial indiscipline, purchases were made in violation of PPRA rules.

This resulted in irregular purchase of Rs 4.480 million.

The matter was reported to CEO / PAO in September, 2021. In DAC meeting held on 29.11.2021, management replied that hospital was receiving budget in four installments and accordingly purchases were made and no violation of the PPRA rules was made. Reply was not tenable as per PPRA rules purchases of over Rs 200,000 should be made after floating tenders on PPRA website. DAC pended the para for regularization. No further progress was made till finalization of this report.

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

[PDP No. 08, 61]

#### 3.4.1.2.2 Procurement of dialysis material at higher rates - Rs 5.568 million

According to rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible

for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on. The part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of MS THQ Hospital Khushab for the financial year 2020-21, it was noticed that MS THQ Hospital Khushab made purchases of dialysis material at extra ordinary higher rates as compared to central rate award made in adjacent cities i.e. Sargodha, Mianwali, Bhakkar. During the course of audit, following serious irregularities were also noticed.

- 1) M/s Fresenius was a sole distributor of the dialysis material but firm was rejected in central rate award made by CEO (DHA), Khushab and then purchase of material was made from local firm at three time higher rates for same material of Fresenius company.
- 2) MS THQ Hospital Khushab followed a rate contract approved by MS DHQ Hospital Joharabad, but there was no Dialysis unit at DHQ Hospital Joharabad. This clearly showed that rate award concluded by MS DHQ Hospital Khushab was mala-fide.

Items	Qty	Rate Approved by THQ Khushab	Procurement made by THQ Kallur Kot	Diff.	Over payment (Rs)
Dialyzer	3800	1790	949	841	3,195,800
Blood line Tubing	5600	525	351	174	974,400
Bi-carb Solution	4600	480	342	138	634,800
fistula needle	7200	165	59	106	763,200
<b>Total</b>					<b>5,568,200</b>

Audit held that due to weak financial discipline and internal controls, procurement of dialysis material was made at higher rates.

This resulted in fraudulent procurement of dialysis material at exorbitant rates amounting to Rs 5.568 million.

The matter was reported to CEO/PAO in September, 2021. DAC in its meeting held on 29.11.2021 the department replied that in central rate award of CEO DHA, M/S Fresenius did not qualify for the contract as per PPRA Rules 2009. THQ Khushab followed the rate award concluded by MS DHQ Hospital Khushab allowed by CEO DHA Khushab. Departmental reply was not tenable as original manufacture was technically disqualified and then items of same firms were locally



purchased. Moreover, DHQ was not competent to award rate for dialysis items. DAC decided to pend the para for probe and fixing of responsibility.

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

[PDP No. 99]

### **3.4.1.2.3 Un-authorized procurement of un-approved cough syrup – Rs 2.232 million**

According to government of Punjab primary and secondary health care department letter dated 4<sup>th</sup>, November, 2016, Para no.2, the contracts shall be awarded strictly in accordance with specification and rates approved by Primary & Secondary Healthcare Department. Further ordered quantity of each item shall not go beyond their demand. According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Scrutiny of the medicine record of MS DHQ Hospital Khushab for the financial year 2020-21 revealed that health authority Khushab approved rate award for cough syrup having ingredients “Expectorant Syrup/Susp Ammonium Chloride CPM / Diphenhydramine menthol & others” but physical inspection of the store showed that sugar free cough syrup of different batches was procured without any lawful authority and the same were cleared by DTL without mentioning misbranding.

Audit held that due to weak internal controls, management of hospital purchased un-approved cough syrup amounting to Rs.2.232 million.

This resulted in un-authorized procurement amounting to Rs.2.232 million.

The matter was reported to CEO / PAO in August, 2021. Matter was discussed in DAC meeting held on 29.11.2021 in which department replied that syrup was purchased according to advertised specification which is same as approved by DRAP. DAC did not consider the reply of the department and decided to pend the para for probe at appropriate level and fix the responsibility.

Audit recommends for justification of matter besides action against person(s) at fault.

(PDP No.42)

### 3.4.2 Others

#### 3.4.2.1 Non-realization / deposit of Lab test fee– Rs10.181 million

According to Rule 78 (1) of Punjab District Authorities (Budget) Rules 2017, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Authority fund, under the proper receipt head. The head of office shall supervise and take corrective measures in respect of activities of collecting officer.

Scrutiny of record of following formations of DHA Khushab revealed that management failed to justify the receipts record for the financial year 2020-21. Audit noticed that number of tests performed was more than the fee deposited into government treasury. Audit further observed that management failed to incorporate receipts record into cashbook and challans were also not verified by DAO, Khushab.

(Rs in million)

Name of formations	Description	Actual Amount	Deposited Amount	Less deposited
DHQ Hospital	X-ray test fee	9.132	4.486	4.646
	Lab test fee	11.053	9.134	1.919
THQ Quaidabad	Lab Test Fees	0.708	0	0.708
	ECG	0.042	0	0.042
	Ultra sound fees	0.136	0	0.136
THQ Hospital Noor PurThal	Lab test fee	1.291	0.193	1.098
MS THQ Khushab	BSR, BIG, HB, HC,CBC, UREA, UPT, UR, CRT, WIDAL, MP, NA, RA, HIV	1.999	0.367	1.632
	<b>Total</b>	<b>24.361</b>	<b>14.18</b>	<b>10.181</b>

Audit held that due to weak internal control, receipts were not deposited into Government treasury.

This resulted in non-realization /deposit of lab test fee of Rs.10.181 million.

The matter was reported to CEO/PAO in September, 2021. DAC in its meeting held on 29.11.2021, the department replied that receipts are deposited properly into govt. treasury. The reply was not tenable as there was huge difference in receipts amounts. DAC decided to pend the para as the detail of free test & paid test was not provided.

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

(PDP # 39, 38, 72, 131, 105)

## CHAPTER 4

### DISTRICT HEALTH AUTHORITY MIANWALI

#### 4.1 Introduction

There are 22 formations in District Health Authority Mianwali out of which audit of 07 formations was conducted. Total expenditure and receipt of formations audited was Rs 989.804 and Rs 49.888 million. Expenditure and receipt audited is given in following table which was 36% and 20% respectively.

#### a) Audit Profile of DHA, Mianwali

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Mianwali	22	07	351.732	9.987
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

#### b) Classified summary of audit observations

Audit observations amounting to Rs 54.037 million were raised in this report during current audit of “District Health Authority, Mianwali.” This amount also includes recoveries of Rs 31.336 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations			Rs in million
Sr. No.	Classification	Amount placed under audit observation	
1	Non-production of record	2.833	
2	Reported cases of fraud, embezzlement, and misappropriation	-	
3	Irregularities:	-	
	a. HR/Employees related irregularities	31.336	
	b. Procurement related irregularities	19.868	
	c. Management of accounts with commercial banks	-	
4	Value for money and service delivery issues	-	
5	Others	-	
<b>Total</b>		<b>54.037</b>	

#### c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Mianwali, total original budget (Development and Non-Development) was Rs 2,692.061 million, supplementary grant was

Rs 256.363 million and the final budget Rs 2,948.423 million. Against the final budget, total expenditure of Rs 1,822.345 million was incurred by District Health Authority during financial year 2020-21. Which was less than original grant of Rs 2,692.061 million indicating poor financial planning and resulting in saving of Rs 1,126.078 million against the final grant. The break-up of total budget and expenditure is given in the following table:

**Rs in million**

Description	Original Grant	Supp. Grant	Final Grant	Exp.	Excess (+) / Saving (-)	% age saving
Salary	2,315.578	140.671	2,456.249	1,363.896	-1,092.353	44
Non-Salary	359.813	105.412	465.225	451.894	-13.331	03
Development	16.670	10.280	26.949	6.555	-20.394	76
<b>Total</b>	<b>2,692.061</b>	<b>256.363</b>	<b>2,948.423</b>	<b>1,822.345</b>	<b>-1,126.078</b>	<b>38</b>
	<b>Receipt</b>			<b>49.888</b>		

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

**Rs in million**

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2019-20	2,861.134	1,770.589	-1090.545	38
2020-21	2,948.423	1,822.345	-1,126.078	38

There was 3% increase in budget allocation and 3% increase in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of 1,126.078 million during 2020-21.

## 4.2 Sectoral Analysis

### i. Analysis of Targets and Achievements

Sectoral analysis of DHA Mianwali was made on the basis of following quality indicators set by Health Department for the financial year 2020-21. The objectives 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	3946763	2703839	69
2	Indoor	51533	41413	80
3	Surgery	1356	1094	81
4	FP Visits	89274	56323	63

5	EPI Vaccination	54009	59895	111
6	Free Medicine Availability	100	100	100
7	Out look	100	100	100
8	Health Watch Monitoring Visit	2420	2450	101
9	Knock Down Criteria	100	98	98

**ii. Service delivery issues**

Analysis of targets and achievements mention the in the above table, it was observed that DHA Mianwali could not deliver the services in the area of outdoor patient, indoor patient, and surgical cases as intended in the indicators during 2020-21.

**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 Meetings
1	2017-18	23	Not Convened
2	2018-19	17	Not convened
3	2019-20	21	Not convened
4	2020-21	11	Not convened

#### 4.4 AUDIT PARAS

##### 4.4.1 Non-production of record

##### 4.4.1.1 Non-production of record - Rs 2.833 million

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

Scrutiny of record of following formations for the financial year 2020-21 revealed that an amount of Rs 2.833 million was incurred of medical gases and various other items without maintaining consumption record.

Sr. No.	Name of Formations	Name of Firms	Amount (Rs)
1	CEO Health	M/S Makkah Ammonia Gases	1,705,850
2	THQ Hospital Esa Khel	M/S Akram Traders	1,127,000
		<b>Total</b>	<b>2,832,850</b>

Audit held that due to weak internal control, management failed to produce record for verification.

This resulted in non-provision of consumption record of medical gases Rs 2.833 million.

The matter was reported to CEO/PAO in September, 2021. In DAC meeting held on 04.11.2021, CEO Health replied that expenditure pertains to DHQ Mianwali. MS THQ Esa Khel replied that total 859 cylinders were consumed during financial year 2020-21. During that period, 2<sup>nd</sup> wave of COVID-19 was ongoing in Pakistan ten beds were allocated for COVID-19 patients at THQ Hospital Isa Khel. In order to meet uninterrupted supply of oxygen for COVID-19 and other patients, particular supply was obligatory. Departmental reply was not tenable as expenditure was booked against CEO (DHA), Mianwali. DAC decided to pend the para for provision of actual bill of DHQ hospital Mianwali along with expenditure statement of CEO Office and patient wise detail of gas consumption from DHQ Hospital, Mianwali.

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

[PDP No. 19, 82]

## **4.4.2 Irregularities**

### **4.4.2.1 HR/employee related irregularities**

#### **4.4.2.1.1 Overpayment on account of pay & allowances – Rs 31.336 million**

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Personal Allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post. In case a designated residence is available to the government servant for whom it is meant, he cannot draw HRA even if he does not reside in it. Conveyance allowance is not admissible during earned leave. PHSRA allowance is payable only when the doctors, para-medical & other staff perform their duties under the PHSRP at RHCs and BHUs.

DDOs of various formations of DHA Mianwali paid Rs 77.256 million on account of pay and allowances to the officers / officials in violation of the rules *ibid*. Due to the negligence of the management; overpayment was made to employees which need to be recovered.

#### **Annexure-F**

Audit held that due to weak internal control, over-payment of pay & allowances was made to employees.

This resulted in overpayment of pay and allowances amounting to Rs 31.336 million.

The matter was reported to CEO / PAO in August, 2021. Matter was discussed in DAC meeting held on 04.11.2021 in which department replied that District Account Office Mianwali has been requested to start deduction. DAC decided to pend the para for recovery and probe the matter for fixing responsibility.

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

(PDP No. 47, 49, 60, 64, 66, 70, 74, 91, 96, 97, 99, 100, 117, 120, 124, 126, 134, 138, 142, 144, 158, 159, 161, 162, 163, 164)



#### 4.4.2.2 Procurement related irregularities

##### 4.4.2.2.1 Irregular purchase in violation of PPRA rules - Rs 9.294 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. As per PPRA rules 59 ( c ) procurement of over Rs 200,000 shall be made through open by publishing ad on PPRA website along with 2 national newspapers if amount of procurement exceeds Rs. 3 million.

Following formations of DHA, Mianwali for the Financial Year 2020-21 incurred an expenditure of Rs 9.294 million by splitting and without floating tender on PPRA's website along with two national newspapers in violation of criteria *ibid*. **Annexure-G**

(Rs in million)

Sr. No.	Formations	Description	Amount
1	CEO Health	Printing and publication	1.015
2	THQ Isakhel	Examination gloves	0.809
3	THQ Piplan	Medical & lab equipment and printing	3.318
4	THQ Kala Bagh	Purchase of P&M and printing	4.152
	<b>Total</b>		<b>9.294</b>

Audit held that due to weak internal control, procurement was made by splitting the indents to avoid tendering process.

This resulted in irregular purchase in violation of PPRA rules Rs 9.294 million.

The matter was reported to CEO/PAO in July, 2021. DAC in its meeting held on 04.11.2021 the management replied that the audit objection is based on date of booking of payment from account office while purchase was made on different dates, in different amounts and for different items. Moreover, facility receives budget in chunks. Due to uncertainty in timings of budget availability, management was unable to properly plan the budget utilization. Furthermore, some emergency items were purchased to meet covid-19 situation & vaccination in the best interest of public. Department reply was not tenable as purchases of over Rs 200,000 should be purchased through open tendering process. DAC decided to pend the para for regularization.

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

[PDP No. 27, 86, 92, 128]

**4.4.2.2.2 Irregular expenditure on purchase of medicines in bulk - Rs 10.574 million**

According to DRAP; Drugs Act, 1976 regulates the import, export, manufacture, storage, distribution and sale drugs and form-9 or form-10 is mandatory for pharmacy to deal sale and purchase of medicines.

Scrutiny of the record of CEO Health Mianwali for the financial year 2020-21 revealed that management of CEO (Health), Mianwali purchased LP medicines of Rs 10.574 million from M/S Anmol Marketing having no Form-9 and Form-10 license.

Audit is of the view that due to weak internal controls medicines were purchase in bulk.

This resulted in irregular expenditure - Rs 10.574 million.

The matter was reported to CEO/PAO in July, 2021. DAC in its meeting held on 04.11.2021 the management replied that need of medicine left out of bulk purchase is met through quotation as well as petty purchase in limited quantity. DAC directed that why not the medicines were purchased through rate contract and also directed to fix responsibility against the concerned.

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

(PDP No.20)

## CHAPTER 5

### DISTRICT HEALTH AUTHORITY SARGODHA

#### 5.1 Introduction

There are 39 formations in District Health Authority Sargodha out of which audit of 09 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,238.265 and Rs 3.351 million. Expenditure and receipt audited is given in following table which was 28% and 20 % respectively.

#### a) Audit Profile of DHA, SARGODHA

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure audited	Receipts audited
1	DHA Sargodha	39	09	346.714	0.670
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

#### b) Classified summary of audit observations

Audit observations amounting to Rs 11.419 million were raised in this report during current audit of “District Health Authority, Sargodha.” This amount also includes recoveries of Rs 7.295 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	7.295
	b. Procurement related irregularities	3.049
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	1.075
5	Others	-
	<b>Total</b>	<b>11.419</b>

#### c) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the financial year 2020-21 of the DHA, Sargodha, total original budget (Development and Non-Development) was Rs 3,498.373 million, supplementary grant was

Rs 860.020 million and the final budget Rs 4,358.393 million. Against the final budget, total expenditure of Rs 3,224.391million was incurred by District Health Authority during financial year 2020-21. Which was less than original grant of Rs3,498.373 million indicating poor financial planning and resulting in saving of Rs 1,134.022 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	2,679.559	190.290	2,869.849	2,609.477	(-)260.372	09
Non-Salary	788.178	667.267	1,455.445	602.804	(-) 852.641	59
Development	30.636	2.463	33.099	12.110	(-) 20.989	63
<b>Total</b>	<b>3,498.373</b>	<b>860.020</b>	<b>4,358.393</b>	<b>3,224.391</b>	<b>(-) 1,134.002</b>	<b>26</b>
	<b>Receipt</b>			<b>3.351</b>		

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	5,309.386	3,091.391	-2217.995	42
2020-21	4,358.939	3,224.391	-1,134.002	26

There was 18% decrease in budget allocation and 4% increase in expenditure incurred during the financial year 2020-21 as compared to financial year 2019-20, while there was overall saving / excess of 1,134.002 million during 2020-21 showing a decrease of 49% as compared to financial year 2019-20.

## 5.2 Sectoral Analysis

### i. Analysis of Targets and Achievements

Sectoral analysis of DHA Sargodha was made on the basis of following quality indicators set by Health Department for the financial year 2020-21. The objectives 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	4036463	3041819	75
2	Indoor	52704	46590	88
3	Surgery	1388	1231	89
4	FP Visits	91303	63364	69

5	EPI Vaccination	55236	67382	122
6	Free Medicine Availability	100	100	100
7	Out look	100	99	99
8	Health Watch Monitoring Visit	2475	2588	105
9	Knock Down Criteria	100	99	99

## ii. Service delivery issues

Analysis of targets and achievements mention the in the above table, it was observed that DHA Sargodha could not deliver the services in the area of outdoor patient, indoor patient, and surgical cases as intended in the indicators during 2020-21.

## 5.3 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 Meetings
1	2017-18	23	Not Convened
2	2018-19	17	Not convened
3	2019-20	21	Not convened
4	2020-21	11	Not convened

## **5.4 AUDIT PARAS**

### **5.4.1 Irregularities**

#### **5.4.1.1 HR / Employee related**

##### **5.4.1.1.1 Overpayment on account of pay & allowances –Rs 7.295 million**

As per clarification issued by Government of the Punjab, Finance Department's letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. As per letter bearing no. PMU/PHSRP/G-I-06/61/760 dated, the 16th March, 2007, issued by the Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform the somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered. Further no HSRA is admissible during leave period. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension.

DDOs of the following formations of DHA Sargodha paid Rs 7.295 million on account of pay and allowances to the officers/officials in violation of the rules *ibid*. Due to this negligence of the management, overpayment was made to employees which needs to be recovered.  
**Annexure-H**

Audit held that due to weak internal control, payment of allowances was made to employees without admissibility.

This resulted in overpayment amounting to Rs 7.295 million.

The matter was reported to CEO / PAO in September, 2021. In DAC meeting held on 30-11-2021 department replied that the Govt. accommodation is being utilized in the best interest of larger public, not any personal use, hence deductions pointed out by the Audit were not made, but now the same is noted and conveyed to all concerned, and it is assured that compliance would be shown at the time of next audit. DAC pended the para till recovery.

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

[PDP No. 63, 84, 112, 147, 148, 158, 208, 235, 238, 260, 261, 268, 269]

## **5.4.1.2 Procurement related irregularities**

### **5.4.1.2.1 Irregular purchase by splitting - Rs 1.417 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. As per PPRA rules 59 (c) procurement of over Rs 200,000 shall be made through open by publishing ad on PPRA website along with 2 national newspapers if amount of procurement exceeds Rs. 3 million.

DDOs of the following formations incurred an expenditure of Rs 1.417 million by splitting the indents to avoid tendering process. Audit further noticed that advertisement was not floated on PPRA website along with two national newspapers in violation of criteria *ibid*.

<b>Sr. No.</b>	<b>Name of formations</b>	<b>Items</b>	<b>Amount (Rs in million)</b>
1	TB Hospital Sargodha	Generator module and 3 phase automatic generator	0.237
2	THQ Hospital Bhalwal	Oxygen cylinder 240 cft	0.817
3	THQ Hospital Sahiwal	Pamphlet	0.363
	<b>Total</b>		<b>1.417</b>

Audit held that due to weak internal controls procurement was made in violation of PPRA rules.

This resulted in irregular purchase amounting to Rs 1.417 million.

The matter was reported to CEO / PAO in September, 2021. In DAC meeting held on 30-11-2021 department / management replied that Government of Punjab Finance Department released budget on monthly basis and it was not possible for department to float tenders. Departmental reply was not tenable as purchases of Rs 200,000 were made by ignoring PPRA rules. DAC pended the para and directed to regularize the expenditure.

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

[PDP No. 18, 154, 190, 227, 248, 264, 267]

### **5.4.1.2.2 Irregular procurement of MSD medicine – Rs 1.632 million**

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29<sup>th</sup> September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL).



Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

Scrutiny of the procurement record of medicine for the financial year 2020-21 revealed that management of THQ Hospital Sahiwal purchased following medicines from M/s Citi Pharma Private Limited. It was found that medicines were received on 3<sup>rd</sup> May, 2020 whereas invoices were received on 30<sup>th</sup> April 2020 i.e. before delivery of medicines. It was also found that medicines were manufactured in the month of May, 2020 but sample for DTL was sent on 24<sup>th</sup> April, 2020.

Name of Medicine	Manufacturing Date	DTL sample sending date	Rate	Qty	Amount (Rs)
Askprol	3/5/2020	24-04-2020	0.915	300,000	274,500
M/s Floxip Tab 500 mg	-do-	24-04-2020	6.79	200,000	1,358,000

Audit held that due to weak internal controls, management failed to obtain relevant DTL report

This resulted in fraudulent procurement of medicines valuing Rs 1.632 million.

The matter was reported to CEO / PAO in September, 2021. Matter was discussed in DAC meeting held on 30-11-2021 in which department replied that medicines were centrally purchased by CEO (Health), Sargodha and there might be a clerical mistake. Reply was not tenable as department did not produce original record. DAC directed to produce record for re-verification but no compliance was made till finalization of this report.

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

(PDP No.232)

## **5.4.2 Value for money and service delivery issues**

### **5.4.2.1 Evasion of General Sale Tax– Rs 1.075 million**

According to the Rule 76 (1) of the Punjab District Authorities (Budget) Rules 2017, the primary obligation of the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the authorities fund under the proper receipt head.

Following formations of DHA Sargodha paid General Sale Tax without obtaining the sale tax invoices from M/S Waqas Brothers. Audit further noticed that M/S Waqas Brothers showed fake sales tax registration number (STRN) on bill/vouchers i.e. 08-05-999-06546 instead of 08-05-9999-06546.

<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount (Rs)</b>
1.	THQ Hospital Shahpur	598,586
2.	THQ Hospital 90/SB	476,144
<b>Total</b>		<b>1,074,730</b>

Audit held that due to weak internal controls payments of GST was made without verification of sale tax registration number.

This resulted in evasion of general sales tax of Rs 1.075 million.

The matter was reported to CEO / PAO in September, 2021. Matter was discussed in DAC meeting held on 30-11-2021 in which department replied that sales tax number was mistakenly printed on the bills. M/S Waqas Brothers properly and timely submitted the tax. DAC directed to provide copies of Annexure-C but no compliance was made till finalization of this report.

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

(PDP No. 74, 124)

## **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 18<sup>th</sup> 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 30<sup>th</sup> 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 3<sup>rd</sup> 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 18<sup>th</sup> 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 18<sup>th</sup> 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 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 Sargodha 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 18<sup>th</sup> 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 Sargodha Region (Bhakkar, Khushab, Mianwali and Sargodha), 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 Sargodha Region for the financial year 2020-21 is given below:

**(Rs in million)**

District	Budget-2020-21			Expenditure 2020-21		
	Salary	Non Salary	Total	Salary	Non Salary	Total
Sargodha	2,869.849	1,455.445	<b>4,325.294</b>	2,609.477	602.804	<b>3,212.281</b>
Khushab	1,427.969	922.709	<b>2,350.678</b>	1,389.716	321.316	<b>1,711.032</b>
Mianwali	2,456.249	465.225	<b>2,921.474</b>	1,363.896	451.894	<b>1,815.790</b>
Bhakkar	1,756.276	1150.727	<b>2,907.003</b>	1,699.475	471.565	<b>2,171.040</b>
<b>Total</b>	<b>8,510.343</b>	<b>3,994.106</b>	<b>12,504.449</b>	<b>7,062.564</b>	<b>1847.579</b>	<b>8,910.143</b>

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

### **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, Opportunities and Challenges) SWOC analysis;

Strengths	24/7 Health Facilities Skilled Birth Attendants Field Staff for ANC/PNC and FP counseling Ambulance service (call 1034) in Rural areas
Weaknesses	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 HR staff at District Program Implementation Unit (DPIU) to monitor the vast number field activity.
- b. Insufficient provision of medicines to LHWs.
- c. Mostly BHUs are not situated at convenient locations.
- d. One sanctioned post of MO /WMO is available at each BHU but most of them were deputed at COVID-19 duties. Therefore, the medications at the BHUs were issued by LHV's or dispenser.
- e. Refresher course/training of LHV's (Skilled Birth Attendant at BHUs) have not been conducted regularly
- f. Staff remains engaged in multiple assignments i.e. dengue / polio / covid etc.

**Service delivery issues:**

- a. Limitation in availability of skilled staff in evening and night shift.
- b. Non availability of specialized gynecologist at BHUs as mostly the doctors found at selected BHUs are not specialized in relevant field.
- c. Non availability of C-Section facility at BHUs level.
- d. Less supply of medicines, especially iron tablets and nutrition sachet.
- e. Lack of equipment essential for ANC monitoring i.e. ultrasound machine, etc.
- f. Limited availability of ambulances service in rural /remote areas

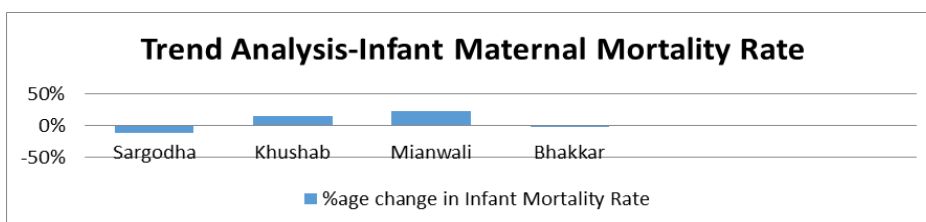
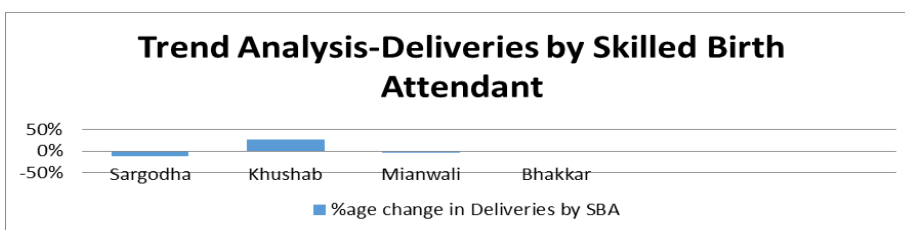
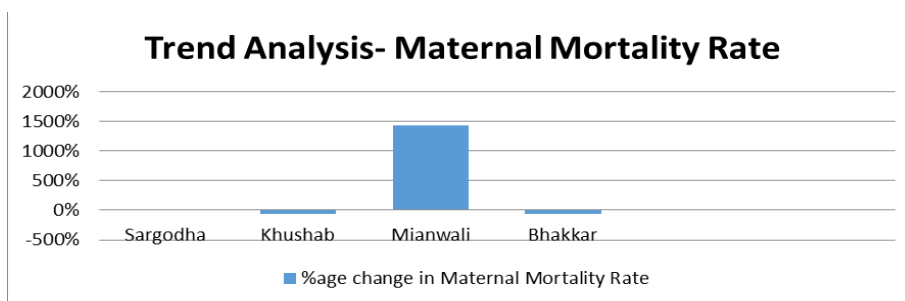
## 11.2.3 Significant Audit Observations

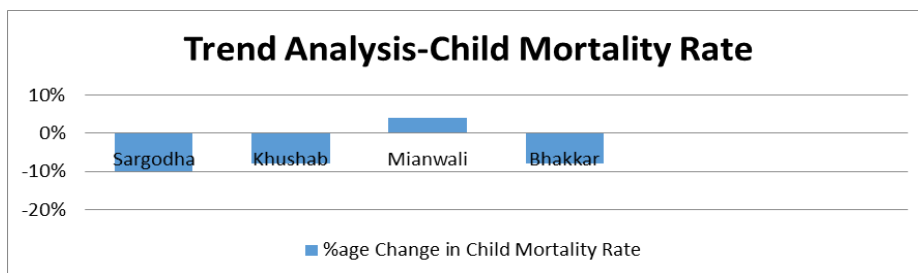
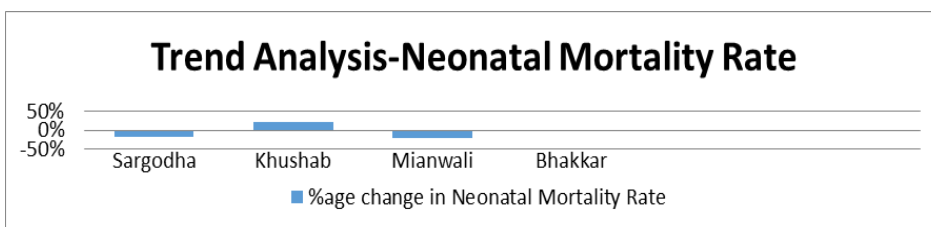
### 11.2.3.1 Achievement of Objectives / Trend Analysis

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

Sr. No	Name of District	Maternal Mortality Rate	Number of Deliveries by SBA	Infant Mortality Rate	Neonatal Mortality Rate	Child Mortality Rate
1	Sargodha	20%	-11%	-12%	-19%	-10%
2	Khushab	-60%	27%	15%	21%	-8%
3	Mianwali	143%	-4%	23%	-22%	4%
4	Bhakkar	-60%	-1%	-1%	-1%	-8%

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 Attendants

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 04 districts of Sargodha Region for the Thematic Audit of IRMNCH& NP, the detail scrutiny of LHW-MIS data revealed the following two types of relationship between the strategies selected i.e. Skilled Birth Attendant versus Mother Mortality Rate:

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

Sr. No	Name of District	Correlation Coefficient
1	Sargodha	-0.21
2	Khushab	-0.12

Audit noticed direct relationship between SBA and MMR in the district Bhakkar that shows 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	Bhakkar	0.35

Audit noticed the negligible relationship between SBA and MMR in the district Mianwali shows that the strategy applied has no effect. i.e. increase/decrease in delivery cases by SBA will have no effect on MMR;

Sr. No	Name of District	Correlation Coefficient
1	Mianwali	0.1

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

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

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

Analysis of the result revealed that in following districts there was negligible correlation between the variables. It shows that intake of iron tablets and folic acid had no significant effect on the maternal mortality ratio.

Sr. No	Name of District	Correlation Coefficient
1	Sargodha	0.05
2	Khushab	0.04

### 11.2.3.2.3 Child Mortality Rate & Intake of Folic Acid by Pregnant Woman

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

Correlation coefficient between independent variable i.e. use of folic acid by pregnant women and dependent variable child mortality rate was calculated to analyze the impact in following three districts. It was observed that child mortality rate was reduced as a result of use of iron and folic acid by the pregnant women.

Sr. No	Name of District	Correlation Coefficient
1	Sargodha	-0.33
2	Mianwali	-0.42
3	Bhakkar	-0.49



In district Khushab there was direct correlation relationship between use of folic acid and CMR. It shows that the strategy applied is not working in the right direction i.e. increase in intake of folic acid increased the CMR.

Sr. No	Name of District	Correlation Coefficient
1	Khushab	0.64

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

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

During thematic Audit of District Coordinators of IRMNCH Program it was noticed that in following districts negative correlation / inverse relation existed 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
01	Sargodha	-0.26
02	Mianwali	-0.58

In following two districts, negligible or no correlation existed between screening for SAM / MAM children and U-5MR (under-5 mortality rate) during the Financial Year 2020-21.

Sr. No	Name of District	Correlation Coefficient
03	Khushab	-0.03
04	Bhakkar	0.03

#### 11.2.3.3 Service Delivery

##### 11.2.3.3.1 Non provision/nonfunctional Ultrasound machines

According to page 25 of PC-I, ultrasound machines are important equipment for any facility providing basic EmONC services. USG machines were to be provided to all RHCs and selected 24/7 BHUs. follow up for further strengthening of ANC services was to be done.

During audit of IRMNCH&NP program of the following district, it was observed that in violation of the plans provided in PC-I, Ultrasound machines which is now considered a very basic medical equipment for ANC visits of pregnant women and for their deliveries thereafter, were provided to only 18 BHUs of Sargodha Division out of 274 BHUs. At the time of audit, it was reported that ultrasound machines of only 4-13% BHUs were found functional.

Name of District	Total BHUs	24/7 BHUs	Normal BHUs	BHUs with functional Ultrasound Machines	%age of BHUs with functional Ultrasound Machines
Sargodha	146	37	109	5	3.5
Khushab	46	15	31	4	8.69
Bhakkar	40	21	19	05	12.50
Mianwali	42	37	05	04	9.52

Audit held that in absence of ultrasound machines care of pregnant mothers during ANC visits compromised.

Non-provision of ultrasound facility to pregnant mothers resulted in their improper antenatal care (ANC).

#### **11.2.3.3.2 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-District of Sargodha Region. Scrutiny of record revealed that during 2020-21 immunization ratios in children remained 73% to 81% (Detail of ranging of percentages of vaccination is as under:

Sr. No	Name of District	Immunization
1	Sargodha	73%
2	Khushab	77%
3	Mianwali	81%
4	Bhakkar	81%

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

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

#### **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 base 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
Khushab	-	(40)	-	(50)	(83)	(99)
Sargodha	(1)	(38)	-	(66)	(62)	(95)
Bhakkar	(2)	(35)	(97)	(99)	(100)	(83)
Mianwali	(3)	(42)	(100)	(100)	(100)	-

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

#### 11.2.3.3.4 Communicable & Non-Communicable Diseases

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

##### Communicable Diseases

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

The comparison of the disease data of selected BHUs of district Bhakkar for the financial year 2020-21 revealed increase in 05 diseases in district Bhakkar during financial year 2020-21 as compared to base year 2019-20. Significant increase in Malaria and Pneumonia and worm infections is alarming with reference to mortalities. On the other side decrease in Diarrhea >5 and <5 is appreciable.

Sr. No.	Communicable Disease	2019-20	2020-21	Difference
1	Suspected Malaria	11984	15938	3954
2	Worm Infestations	17016	20786	3770
3	Pneumonia < 5 yrs	5803	7324	1521
4	Pneumonia > 5 yrs	7348	8444	1096
5	Enteric / Typhoid Fever	2106	2783	677

##### Non-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 non-communicable diseases as compared to base year 2019-20 as given below.

<b>Non-Communicable Diseases</b>					
<b>Name of District</b>	<b>Acute (upper) Respiratory Infections (ARI) -</b>	<b>Pneumonia under 5 years -</b>	<b>Diarrhea/ Dysentery in under 5 yrs -</b>	<b>Hypertension -</b>	<b>Diabetes Mellitus -</b>
Khushab	9	0	-11	0	0
Sargodha	0	0	-27	0	0
Bhakkar	-3	0	-5	-13.17	-52.76
Mianwali	0.03	0	-13	0	0

## **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. DHIS-2 Dash board Data

## **ANNEXURES**

**Annexure-A**

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

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
		<b>District Health Authority Bhakkar</b>		
1	CEO Health Bhakkar	Over payment due to purchase at exorbitant rates	Value for money	0.318
2		Irregular purchase of supplies at exorbitant rate	Procurement	3.091
3		Unjustified payment on transportation of goods	Value for money	0.513
4		Loss to the Govt. due to non imposition of penalty for late delivery	Value for money	0.542
5		Non recovery of pension contribution of 40% from District Council	Value for money	3.388
6	DHQ Hospital Bhakkar	Undue financial benefit to contractor by non-recovery of income tax on account of auction money of parking stand	Value for money	0.203
7		Irregular purchase of LP medicines beyond limit	Procurement	12.842
8		Loss due to non-utilization of services of available Human resources	HR	17.5
9		Overpayment of Non Practicing Allowance to doctors during leaves	HR	0.21
10		Un-authorized creation of liabilities for the next financial year	Others	5.108
11		Irregular expenditure on purchase of medical gases through repeat order in violation of PPRA rules	Procurement	19.946
12		Undue financial benefit to GSS Security service provider contractor by non implementing the minimum wages rate	Others	1.403
13		Loss to Government due to non-auction of unserviceable Machinery/Store items	Value for money	2
14		Irregular purchase of medicine out of LP budget from LP vendors instead of supplies from the firms awarded rate contract	Procurement	16.022
15		Unauthorized payment to contingent paid staff	HR	5.115
16		Irregular expenditure on account of repair of machinery and equipment	Value for money	1.675
17		Irregular expenditure on printing services without NOC from Printing Corporation		1.742
18		Financial Loss to Govt by outsourcing the Laundry services	Value for money	14.735
19		Un-due financial benefit to Janitorial service provider contractor by non-implementing the clause of group insurance of janitorial staff	HR	0.427
20		Non-utilization of services of available Human resources	HR	0
21	THQ Hospital Kallur kot	Doubtful Purchased of Latex examination Gloves Rs.856920/-and recovery thereof	Procurement	0.101
22		Loss due to purchase of X-ray at exorbitant rates and recovery thereof	Value for money	0.723
23		Uneconomical Printing work without NOC of	Value for	1.863

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Government Printing Press	money	
24		Doubtful performed pregnancy tests and recovery thereof	Value for money	0.13
25		Loss to government Receipts	Value for money	0.557
26		Irregular purchase without specification	Procurement	10.589
27		Non deduction of income tax on share	Value for money	0.031
28		Loss due to doubtful issuance receipts books for collections of public receipts	Value for money	0.125
29		Recovery of Lab Receipts	Value for money	0.829
30		Non-appointment of specialists against vacant posts	HR	0
31		Poor Performance of Consultant and due to Substandard service delivery unjustified payment of 40% incentive Allowance	HR	1.171
32		Non conducting of physical verification	Others	0
33	THQ	Irregular payment of incentive allowance	HR	2.504
34	Hospital Darya Khan	Non-recovery of 5% maintenance charges and rent assessed by building department	HR	0.122
35		Un-due financial benefit to Janitorial service provider contractor by non-implementing the clause of group insurance of janitorial staff	HR	0.108
36		Un-justified/doubtful expenditure on POL	Value for money	0.305
37		Loss of Hospital Due to handling Electric Equipment's by Non-Technical Personnel Service provider (MEPG)	Others	0.338
38		Loss due to non recovery on account of parking fee	Value for money	0.195
39		Unauthorized payment to contingent paid staff	HR	0.274
40		Irregular purchase of LP medicines	Procurement	1.691
41	THQ	Unauthorized payment to contingent paid staff	HR	0.681
42	Hospital Mankera	Irregular payment to contingent paid staff through cash instead of cross cheques	HR	1.529
43		Irregular Payment of Pay and Allowances	HR	0.719
44		Doubtful expenditure from Health Council Funds	Value for money	0.469
45		Medicines dumped in store due to un-necessary delay in DTL	Others	0.082
46		Irregular expenditure on account of printing	Value for money	0.367
47		Misclassified expenditure	Others	0.762
48		Irregular purchase of LP medicines	Procurement	3.853
49		Irregular purchase of LP medicines	Procurement	0.558
50	RHC RHC	Excess Expenditure than allocation	Others	1.249
51	Dullewala	Non deposit of receipts in account VI of District Health Authority	Value for money	1.491
52		Irregular purchase of LP medicines	Procurement	0.712
		<b>District Health Authority Khushab</b>		
1	CEO DHA	Unjustified allocation of Development Budget	Others	82.0
2	Khushab	Unauthorized payment of Health Sector Reform	HR	20.356



Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Allowance		
3		Irregular credit of receipts into Account-I instead of Account-VI	Value for money	19.731
4		Overpayment of Incentive Allowance	HR	19.087
5		Doubtful realization of public receipts due to difference	Value for money	3.859
6		Unauthorized payment of Pay and allowances without sanctioned posts	HR	3.143
7		Unjustified drawl of pay and allowances	HR	2.652
8		Overpayment due to grant of annual increment	HR	1.707
9		Irregular expenditure on accounts of printing charges	Value for money	1.651
10		Overpayment of allowances from doctors on training for pay purpose	HR	0
11		Purchases on excessive rates	Procurement	0.762
12		Non-deduction of Income Tax, GST and PST	Value for money	0.640
13		Unjustified payment of inadmissible allowances	HR	0.334
14		Irregular promotion from Class-IV to Junior Clerk	HR	0
15		Non-deposited of public receipts	Value for money	0
16	DHQ	Irregular drawl of medical charges	HR	0.117
17	Hospital	Overpayment of incentive allowance to consultants	HR	1.296
18	Jauharabad	Non-deduction of income tax on ms share	Value for money	0.052
		Non-maintenance of consumption record		43.471
19		Irregular Consumption of Medicine Budget	Others	0
20		Non-deposit of tender fee	Value for money	0.030
21		Non-verification/ reconciliation of receipts and non deduction of tax on recipients share	Value for money	15.295
22		Doubtful expenditure on account of x-ray films	Procurement	3.276
23		Un-authorized purchase more than demand		6.654
24		Irregular appointment of contingent paid staff	HR	0.942
25		Non preparation of donor register	Others	0
26		Payment of pending liability	Others	23.173
27		Irregular /doubtful expenditure on account of purchase of oxygen regulator	Procurment	0.750
28		Extravagant expenditure on account of purchase of oxygen regulator	Procurment	0.500
29		Irregular /doubtful expenditure on account of ORTHO drill machine	Procurement	0.211
30		Irregular payment on account of purchase of refrigerator CRYOFUGE machine	Procurement	2.490
31		Irregular printing work without obtaining NOC from government printing press	Value for money	1.351
32		Non-recovery on account of missing blanket of DHQ hospital	Value for money	0.115
33		Undue receipt of research allowance	Value for money	0.136
34		Non-deduction of conveyance and house rent	HR	0.129

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		allowance		
35		Non-conducting of physical verification of stores and stocks	Others	0
36		Irregular Un-justified purchase of LP medicine	Procurement	16.130
37		Irregular Drawl of Non-Practicing Allowance	HR	0.345
38	THQ	Unjustified creation of pending liabilities	Others	7.311
39	Hospital	Payment of outstanding liabilities	Others	5.165
40	Quaidabad	Irregular Un-justified purchase of LP medicine	Procurment	3.005
41		Unauthorized payment of Health Sector Reform Allowance	HR	2.632
		Non-maintenance of consumption record		1.580
42		Un-authorized local purchase of medicine from bulk medicine budget and excess expenditure of LP medicines than budget	Procurement	2.456
43		Irregular purchase due to Mis-classification	Procurement	2.124
44		Irregular purchase of medicines without DTL reports	Procurement	2.081
45		Loss due to purchases at exorbitant rates & recovery thereof	Value for money	1.564
46		Irregular payment of NPA allowance	HR	0.881
47		Un-justified payment of incentive allowance	HR	0.760
48		Doubtful expenditure on centrifuge machine and water pump	Value for money	0.253
49		Loss due to non-recovery of outstanding amount of parking stand and Canteen plus Income Tax / PST from contractors	Value for money	0.235
50		Overpayment of SSB Allowance	Value for money	0.213
51		Non-recovery of inadmissible allowances	HR	0.110
52		Less deduction of Income Tax and PST	Value for money	0.093
53		Non-deposit of Indoor fees due to difference in patients and ultra sound for 5 months fees	Value for money	0.087
54		Un-justified fixation of pay with excess annual increment	Value for money	0.081
55		Embezzlement of public receipts in parking stand and canteen	Value for money	0
56	THQ Hospital Naushera	Unjustified creation of pending liabilities	Others	6.185
57		Non-transparent / Irregular expenditure out of Health Council	Others	1.273
58		Irregular payment to DDO instead of venders through Cross Cheque/Pay Order	Value for money	0
59		Irregular payment to DDO instead of venders through Cross Cheque/Pay Order	Value for money	0
60		Purchase of LP medicine from un-authorized vendor		2.281
61	RHQ Hospital	Un-authorized procurement of un-approved cough syrup	Procurement	0.253
62		Illegal acquiescence of work to NGO, non deployment	Others	13.138

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
	Khushab	of professional staff and consumption of medicine without DTL by Quacks in Dialysis unit		
63		Loss to Government due to illegal disposal of expired medicine - Rs 1.077 million	Value for money	
64		Doubtful consumption of dialysis material		13.138
65		Acceptance of Medicines Without any delivery challan and inspection report	Others	0
66		Irregular Un-justified purchase of LP medicine	Procurement	1.189
67		Overpayment on account of Pay and Allowances after regularization of staff	HR	0.246
68		Irregular purchase due to misclassification	Procurement	0.089
69		Overpayment due to grant of annual increment	HR	0.757
70		Non-deduction of inadmissible Allowances to nursing staff during long leave period	HR	0.276
71		Irregular payment of Non Practicing Allowance	HR	8.190
72		Expenditure Over and above Budgetary Allocation	Other	8.707
73		Non-surrendering of savings	Other	48.454
74		Non-deduction of Income Tax from doctor & staff share from government receipts	Value for money	0.037
75		Non deposit of receipts	Value for money	0.149
76		Irregular adjustment in inadmissible allowances	HR	0.034
77		Irregular payment on account of Incentive Allowance	HR	1.909
78		Irregular purchase	Procurement	0.424
79		Unjustified creation of pending liabilities	Others	0.540
80		Less supply of medicines	Others	2.451
81		Non imposition of penalty due to late supply of medicine	Value for money	0.080
82		Non recovery of irregular payment made to Adhoc doctors	HR	0.579
83		Irregular appointment of contingent paid staff	HR	1.485
84		Irregular payment	Value for money	2.874
85		Embezzlement on account of purchase of Injection Tanzobactam 250 mg	Value for money	0.097
86		Irregular appointment of Overage employee	HR	2.304
87		Loss due to Substandard Medicines	Value for money	0.422
88		Overpayment on account of Pay and Allowances after regularization of staff	HR	11.114
89		Overpayment due to non-deduction of HRA and CA	HR	0.056
90		Overpayment due to grant of annual increment	HR	0.172
91		Irregular payment of Non Practicing Allowance	HR	4.749
92		Non-deduction of Conveyance Allowance during long leave period	HR	0.089
93		Non recovery of overpayment after end of Adhoc	HR	0.406
94		Less supply of medicines	Other	0.721
95		Non-deduction of Income Tax from staff share from govt. receipts	Value for money	0.051
96		Deterioration of the articles approximately	Others	0.119
97		Loss to Govt.	Value for	0.300

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
			money	
98		Irregular adjustment in inadmissible allowance	HR	0.083
99		Irregular payment of pending liabilities	Others	7.787
100		Irregular adjustment in inadmissible allowance	HR	0.135
101		Overpayment on account of Pay and Allowance after relieving	HR	0.047
102	<b>DHDC Khushab</b>	Irregular Payment of Pay and Allowances	HR	1.222
103		Doubtful Expenditure on Civil Works	Value for money	0.747
104		Non-verification of General Sales Tax	Value for money	0.086
105		Loss to Government receipts due to non- assessment of Rent	Value for money	0.936
106		Irregular expenditure on repair of Transport, Machinery & Equipments and Furniture	Value for money	0.719
107		Non conducting of annual physical verification	Others	0
109		Non-auction of unserviceable items	Value for money	0.050
			<b>District Health Authority Sargodha</b>	
1	<b>CEO DHA Sargodha</b>	Unjustified Allocation funds without perquisites in Budget Estimates	Others	3467.737
2		Doubtful collection and deposit of receipt without reconciliation	Others	29.576
		Irregular payment and acceptance of medicines without inspection report		6.378
3		Non-Monitoring of Expenditure by Health Authority and Non-reconciliation by the offices of DHA	Others	3224.391
4		Non Imposition of Liquidity damages / Late delivery charges	Value for money	0.389
5		Non credit to the Receipt of AC-I instead	Value for money	2.958
6		Doubtful payment of transportation charges without Acknowledgment	Others	0.561
7		Non- Surrendering of Savings	Others	94.205
8		Pending Liabilities of MSD medicines	Others	2.446
9		Difference of Rs.190.407 millions/ in Closing Balance of Bank and Revised Budget	Others	-
10		Improper maintenance of cash book of Expenditure and Receipts	Others	-
11		Difference between FI Data Expenditure and reconciled expenditure of DAO	Others	0.304
12		Non utilization of 40% releases of Bulk Purchase Medicines for the purposes	Others	11.823
13		The un-utilized balance of Rs.8.306million and difference in releases of Bulk Medicines	Others	8.306
14		Un-authenticated deposit of GST	Value for money	1.031
15		Non Utilization of Tied Grants	Others	2.889
16		Un-authorized clearness of MSD liability out of regular tranches	Others	2.446
17	Un-authorized acceptance of medicine without approved packing	Others	-	

Sr. No.	Name of formation	Title of Para	Nature of para	Amount	
18	THQ Hospital Bhaganwala	Excess Expenditure than allocation	Others	3.113	
19		Unauthorized payment of GST to FESCO on electricity, Recovery thereof	Value for money	0.675	
20		Uneconomical Printing work without NOC of Government Printing Press	Value for money	2.175	
21		Payments of Pending Liabilities MSD medicines and other Heads	Others	6.119	
22		Non utilization of Bulk Purchase Medicines for the purposes	Others	7.407	
23		Irregular/Mis-procurements of Local purchase medicines	Procurement	4.482	
24		Irregular purchase without specification with excessive demand	Procurement	3.009	
25		Irregular procurement of local purchase medicines from Distributer	Procurement	2.644	
26		Unjustified acceptance/consumption of LP medicines without warranty certificate under section23 (1)(i) of Drug Act,1976	Others	1.356	
27		Un-justified purchase of LP medicines	Procurement	1.231	
28		Non deduction of income tax on doctor's share-Rs. and Receipt of Share without entitlement	Value for money	0.126	
29		Loss due to Doubtful issuance receipts books for collections of public receipts of - and recovery thereof	Value for money	0.792	
30		Doubtful consumption of Medicines	Others	-	
31		Doubtful consumption of LP medicine in Emergency & OPD without indent, expense registers	Others	-	
32		Overpayment of HSRP Allowance	HR	0.145	
33		Un-authorized payment of Risk Allowance	HR	0.055	
34		Irregular Payment of HRA 45%	HR	0.073	
35		Overpayment of SSB allowance	HR	0.027	
36		Evasions of General Sale Tax paid amount to General Order Supplier	Value for money	0.215	
37		Un-authenticated deposit of GST	Value for money	0.797	
38		Poor Performance of Consultant as evident from Duty Rosters	Others	-	
39		Unjustified acceptance of omeprazole injection in violation of Specification	Others	0.337	
40		THQ Hospital Shahpur	Non-reconciliation of Expenditure incurred	Others	33.553
41			Non utilization of Budget and Saving	Others	71.383
42			Irregular clearing of pending liability	Others	4.538
43			Undue Creation of liability for next financial years	Others	2.603
44			Irregular procurements without procurements planning's in violation of PPRA rules	Procurement	0.567
45			Non provision of vouched accounts	Others	14.341
46			Government Receipt collected without entry in cash book-	Value for money	1.828
47			Doubtful Deposit of Government Receipts and Justified the difference in receipts	Value for money	0.112
48			Overpayment on account of income tax and inadmissible share	HR	0.138
49			Recovery of Lab Receipts amounting to Rs.305000	Value for	0.305

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
			money	
50		Recovery of government Receipts of Performed CBC Test	Value for money	0.181
51		Unjustified consumption of Donated LP medicine without warranty	Others	-
52		Irregular Payment of Pay and Allowances	HR	0.822
53		Irregular payment of NPA allowance	HR	1.024
54		Non deposit of receipts in account VI of District Health Authority	Value for money	1.829
55		Improper maintenance of Cash Book	Others	-
56		Un-authorized payment of Risk Allowance	HR	0.019
57		Overpayment of SSB allowance Rs. 33,133	HR	0.033
58		Un-authorized acceptance of medicine without approved packing	Others	-
59		Unjustified acceptance of omeprazole injection in violation of Specification	Others	-
60		Excess Expenditure than allocation	Others	19.264
61		Non-reconciliation of Expenditure incurred of Rs.87153876 and difference	Others	15.511
62		Non provision of vouched accounts	Others	21.111
63		Non utilization of Budget and Saving	Others	10.271
64		Uneconomical Printing work without NOC of Government Printing Press	Value for money	1.431
65		Payments of Pending Liabilities MSD medicines and other Heads	Others	2.068
66		Non utilization of Bulk Purchase Medicines for the purposes	Procurement	8.026
		Less deposit of receipts		2.734
67		Mis-procurements of Local purchase medicines	Procurement	5.422
68		Irregular purchase without specification and excessive demand	Value for money	1.257
69		Unjustified purchase of local purchase medicines from General Order Supplier by giving undue Favor	Procurement	1.048
70		Non deduction of income tax on doctor & Staff's share	Value for money	0.026
71		Improper procedure for labeling samples in laboratory	Others	-
72		Less Quantity used than test performed leads to substandard service delivery in Lab and loss of receipts	Value for money	0.150
73		Overpayment of HSRP Allowance	HR	0.065
74		Un-authorized payment of Risk Allowance	HR	0.015
75		Un-authorized payment of inadmissible allowance	HR	0.002
76		Overpayment on purchase of X-Ray films at exorbitant rates	Value for money	0.017
77		Acceptance of medicine below shelf life	Others	1.348
78		Unjustified payment of Non Practicing allowance	HR	0.581
79		Overpayment of GST- and recovery thereof	Value for money	0.134
80	THQ	Recovery of Unjustified Payment of GST without tax paid invoices	Value for money	1.513
81	Hospital	Overpayments in Salary	HR	0.024
82	90/SB	Poor Performance of Consultant and due to	Others	0.144

Sr. No.	Name of formation	Title of Para	Nature of para	Amount	
		Substandard service delivery unjustified payment of 100% incentive Allowance			
83		Doubtful Expenditure without maintenance of Cash book, Stock Registers and stock entries	Others	8.903	
84		Irregular expenditure due to poor performance Dental doctors and non functional dental Department/Unit	Others	0.096	
85		Irregular payment of Pay & Allowances of employees working on General Duty	HR	0.964	
86		Purchase of Non-branded medicine out of formulary	Procurement	0.372	
87		Unjustified acceptance of omeprazole injection in violation of Specification costing	Others	0.337	
88		Unjustified payment of pay and allowances and recovery thereof	HR	0.415	
89	TB Hospital Sargodha	Over payment of GST	Value for money	0.398	
90		Misclassification of expenditure	Others	3.455	
91		Un-authorized procurement of LP medicine	Procurement	0.268	
92		Non recovery of penal rent	Value for money	-	
93		Non-deduction of inadmissible Allowances to nursing staff during long leave period	HR	0.238	
94		Irregular expenditure of salary due to shifting of head quarter	Value for money	10.906	
95		Irregular appointment of contingent paid staff	HR	1.544	
96		Less supply of medicines	Value for money	0.885	
97		Deterioration of the articles approximately	Others	0.129	
98		Non-deduction of allowances during leave	HR	0.435	
99		Un-authorized consumption of medicine without obtaining DTL	Others	3.751	
100		Over payment to contractor due to availing of less discount on LP medicine	Procurement	0.275	
101		Non selection of DTL Sample	Others	0.031	
102		Overpayment of GST		3.053	
103	THQ Hospital Bhalwal	Overpayment on account of Pay and Allowances after regularization of staff	HR	0.060	
104		Non-deduction of Income Tax from doctor & staff share from government receipts	Value for money	0.647	
105		Irregular payment on account of Incentive Allowance	HR	1.246	
106		Less supply of medicines	Others	0.688	
107		Overpayment	Value for money	0.122	
108		THQ Hospital Kotmomin	Irregular Purchase of LP medicine on other center rate award	Procurement	5.435
109			Un-authorized consumption of medicine without obtaining DTL	Others	1.885
110	Un-authorized clearness of MSD liability out of regular tranches		Others	2.043	
111	Irregular purchase due to misclassification		Others	1.088	
112	Overpayment due to grant of annual increment		HR	0.161	
113	Excess/Extra payment on purchase and on ceiling work against one demand/indent		Value for money	0.577	

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
114		Non-deduction of Conveyance Allowance during long leave period	HR	0.097
115		Non recovery of overpayment after end of adhoc	HR	0.315
116		Non-deduction of inadmissible Allowances to nursing staff during long leave period	HR	0.194
117		Irregular purchase	Procurement	0.831
118		Overpayment on account of GST to suppliers	Value for money	0.079
119		Non imposition of penalty due to late supply of medicine	Value for money	0.097
120		Less supply of medicines of Rs 2.593 million	Others	2.593
121		Irregular appointment of contingent paid staff	HR	1.485
122		Overpayment of SSB allowance	HR	0.197
123		Non-deduction of Income Tax from staff share from govt. receipts	Value for money	0.029
124		Un-authorized procurement on account of LP medicine by ignoring PPRA rules	Procurement	4.871
125		Irregular expenditure without negotiation		2.481
126		Irregular expenditure on printing without obtaining NOC from government	Value for money	-
		Less recovery of Lab fee	Value for money	5.0
127		Overpayment on account of Increments	HR	0.101
128		Overpayment on account of Pay and Allowances after regularization of staff	HR	0.217
129		Non recovery of irregular payment made to Adhoc doctor	HR	0.059
130		Non-deduction of Conveyance Allowance during long leave period	HR	0.027
131		Non-deduction of inadmissible Allowances to nursing staff during long leave period	HR	0.087
132		Non-deduction of Income Tax from doctor & staff share from government	Value for money	-
133		Non deposit of receipts	Value for money	0.015
134		Irregular appointment of contingent paid staff	HR	1.485
135		Doubtful payment	Procurement	0.928
136		Non-transparent purchases non-calling tender	Procurement	0.449
137		Non imposition of penalty due to late supply of medicine	Value for money	0.044
138		Irregular payment of Non Practicing Allowance	HR	4.231
139	THQ Hospital Sahiwal	Irregular payment on account of Incentive Allowance	HR	0.821
140		Less supply of medicines	Others	1.599
141		Irregular payment of HSRA	HR	0.010
142		Irregular procurement of medicine without observing the sample delivery procedure for DTL	Procurement	8.460
143		Payments of Pending Liabilities MSD medicines	Others	7.643
144		Irregular purchase of LP medicine	Procurement	3.695
145	THQ Hospital Sillanwali	Irregular appointment of contingent paid staff	HR	1.019
146		Uneconomical Printing work without NOC of Government Printing Press	Value for money	3.059



<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
147		Non-reconciliation of Receipt with CEO DHA Sargodha and Non deduction of income tax on doctor's share	Value for money	2.050
148		Unauthorized Procurements of 15% Local Purchase medicines	Procurement	3.695
149		Non deduction of allowances during suspension	HR	0.19
150		Non-deduction of conveyance and house rent allowance	HR	-
151		Non-Conducting of physical verification of stores and stocks	Others	-
152		Non-verification of GST deducted from the bills	Others	-

**Annexure-B**  
**Rs in million**

Sr. No.	Name of District	DHA					
		Original Grant	Suppl. Grant	Final Grant	Exp.	Saving (-) / Excess (+)	% age Saving
1	Bhakkar	2,922.401	0	2,922.401	2,178.681	-743.72	(25)
2	Khushab	2,030.095	403.078	2,433.173	1,719.433	-713.74	(35)
3	Mianwali	2,692.060	256.363	2,948.423	1,822.346	-1,126.08	(42)
4	Sargodha	3,498.373	860.020	4,358.393	3,224.391	-1,134.00	(32)
	<b>Total</b>	<b>11,142.929</b>	<b>1519.461</b>	<b>12,662.39</b>	<b>8,944.851</b>	<b>-3,717.54</b>	<b>(29)</b>

**Annexure-C**  
(Rs. in million)

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Description</b>	<b>Amount</b>
1	DHQ Hospital Bhakkar	Conveyance allowance during leave period	0.451
		Incentive allowance during earned leave	0.269
		Health Sector Reforms Allowance to doctors during leaves	0.122
		Health Professional allowance doctors during leaves	0.376
		Special Healthcare Allowance to doctors during leaves	0.134
		Social security benefit to employees after regular period	0.224
2	THQ Hospital Kallur Kot	Pay and allowances during absence period	1.168
		Pay and allowances to employees without performing duty	0.645
3	THQ Hospital Darya Khan	Conveyance Allowances during leave period	0.225
		Health Professional Allowance and Non Practicing Allowance during Leaves	0.742
		Health Sector Reforms Allowance and Special Healthcare Allowance during Leaves	0.288
4	THQ Hospital Mankera	Conveyance Allowance during Period of leaves	0.067
		Mess, dress during Period of leaves	0.148
		Pay and allowances during EOL	0.118
5	RHC Dullewala	Mess, dress, HSRA and Conveyance Allowance during Period of leaves	0.037
		Overpayment on account of SSB	0.071
		Occupation of Hospital Quarter by private person	0.350
<b>Total</b>			<b>5.435</b>

## Annexure-D

## DHQ Hospital

Sr. No	Bill. No	Bill date	Classification	Firm Name	Amount
1	130	10/14/2020	OTHERS (OXYGEN GASES)	Nobel Trade & Solutions Bhakkar.	67,850
2	131	10/15/2020	OTHERS (OXYGEN GASES)		63,750
3	134	10/16/2020	OTHERS (OXYGEN GASES)		62,650
4	136	10/17/2020	OTHERS (OXYGEN GASES)		65,150
5	138	10/19/2020	OTHERS (OXYGEN GASES)		53,700
6	140	10/20/2020	OTHERS (OXYGEN GASES)		63,750
7	142	10/23/2020	OTHERS (OXYGEN GASES)		53,700
8	147	10/23/2020	OTHERS (OXYGEN GASES)		64,800
9	148	10/26/2020	OTHERS (OXYGEN GASES)		52,050
10	149	10/26/2020	OTHERS (OXYGEN GASES)		71,600
11	150	10/29/2020	OTHERS (OXYGEN GASES)		63,750
12	151	10/30/2020	OTHERS (OXYGEN GASES)		48,550
13	152	1/11/2020	OTHERS (OXYGEN GASES)		59,250
14	153	10/31/2020	OTHERS (OXYGEN GASES)		70,125
15	158	3/11/2020	OTHERS (OXYGEN GASES)		53,125
16	159	4/11/2020	OTHERS (OXYGEN GASES)		63,750
17	163	6/11/2020	OTHERS (OXYGEN GASES)		71,600
18	164	5/11/2020	OTHERS (OXYGEN GASES)		65,150
19	165	8/11/2020	OTHERS (OXYGEN GASES)		71,600
20	166	8/11/2020	OTHERS (OXYGEN GASES)		63,750
21	168	11/10/2020	OTHERS (OXYGEN GASES)		71,600
22	170	11/11/2020	OTHERS (OXYGEN GASES)		39,650
23	171	11/13/2020	OTHERS (OXYGEN GASES)		71,600
24	172	11/13/2020	OTHERS (OXYGEN GASES)		44,625
25	174	11/15/2020	OTHERS (OXYGEN GASES)		71,600
26	175	11/15/2020	OTHERS (OXYGEN GASES)		61,700
27	177	11/16/2020	OTHERS (OXYGEN GASES)		62,650
28	179	11/17/2020	OTHERS (OXYGEN GASES)		51,000
29	182	11/18/2020	OTHERS (OXYGEN GASES)		31,875
30	183	11/18/2020	OTHERS (OXYGEN GASES)		66,450
31	185	11/19/2020	OTHERS (OXYGEN GASES)		65,500
32	186	11/19/2020	OTHERS (OXYGEN GASES)		54,925
			Total		1,942,825

## THQ Hospital Kallur Kot

Sr. No	Vendor Name	Invoice Date	Name of Item	Bill Amount	Qty.
1	SLO traders	16/03/21	oxygen cylinder filling	72850	47
2	SLO traders	30/5/2019	oxygen cylinder filling	44700	30
3	SLO traders	3/6/2019	oxygen cylinder filling	44700	30
4	SLO traders	2/5/2019	oxygen cylinder filling	44700	30
5	SLO traders	16/5/2019	oxygen cylinder filling	44700	30
6	SLO traders	20/5/2019	oxygen cylinder filling	44700	30
7	al hayat traders	24/6/2021	oxygen cylinder filling	71300	46
8	al hayat traders	22/6/2021	oxygen cylinder filling	62000	40
9	al hayat traders	18/6/2021	oxygen cylinder filling	68200	44
10	al hayat traders	23/12/2020	oxygen cylinder filling	68200	44
11	al hayat traders	16/2/2021	oxygen cylinder filling	72850	47

12	al hayat traders	9/12/2020	oxygen cylinder	74400	48
13	al hayat traders	5/4/2021	oxygen cylinder filling	62000	40
14	al hayat traders	8/4/2021	oxygen cylinder filling	68200	44
15	al hayat traders	29/4/2021	oxygen cylinder filling	60450	39
16	al hayat traders	20/3/2021	oxygen cylinder filling	66650	43
17	al hayat traders	25/3/2021	oxygen cylinder filling	71300	46
18	al hayat traders	31/8/2020	oxygen cylinder filling	44800	28
19	al hayat traders	31/7/2020	oxygen cylinder filling	48000	30
20	al hayat traders	15/1/2021	oxygen cylinder filling	74400	48
21	al hayat traders	22/1/2021	oxygen cylinder filling	55800	36
22	al hayat traders	2/11/2020	oxygen cylinder filling	56700	42
23	al hayat traders	3/10/2020	oxygen cylinder filling	50400	36
24	al hayat traders	30/11/2020	oxygen cylinder filling	16200	12
25	al hayat traders	28/11/2020	oxygen cylinder filling	74250	55
26	al hayat traders	14/4/2021	oxygen cylinder filling	63550	41
27	al hayat traders	28/5/2021	oxygen cylinder filling	52700	34
28	al hayat traders	17/5/2021	oxygen cylinder filling	49600	32
29	al hayat traders	12/5/2021	oxygen cylinder filling	57350	37
30	al hayat traders	8/5/2021	oxygen cylinder filling	60450	39
31	al hayat traders	30/3/2021	oxygen cylinder filling	55800	36
32	al hayat traders	24/4/2021	oxygen cylinder filling	65100	42
33	al hayat traders	20/4/2021	oxygen cylinder filling	54250	35
34	al hayat traders	14/6/2021	oxygen cylinder filling	65100	42
35	al hayat traders	31/5/2021	oxygen cylinder filling	74400	48
36	al hayat traders	7/6/2021	oxygen cylinder filling	69750	45
37	al hayat traders	3/5/2021	oxygen cylinder filling	55800	36
38	al hayat traders	24/5/2021	oxygen cylinder filling	46500	30
39	SLO traders	20/6/2019	oxygen cylinder filling	44700	30
40	SLO traders	15/6/2019	oxygen cylinder filling	44700	30
41	SLO traders	20/6/2019	oxygen cylinder filling	44700	30
42	SLO traders	20/5/2019	oxygen cylinder filling	44700	30
43	SLO traders	15/4/2019	oxygen cylinder filling	44700	30
44	al hayat traders	15/1/2021	nitro gas cylinder	36000	1
45	al hayat traders	20/3/2021	nitro gas cylinder	35000	1
46	al hayat traders	31/8/2020	nitro gas cylinder filling	35000	1
47	al hayat traders	30/11/2020	nitro gas cylinder	3500	10
				2565800	

### THQ Hospital Kallur Kot

Posting Date	G/L	G/L Descp	Vendor Name	Amount
09.11.2020	A03902	Printing and publication	ZAKA TRADERS BHAKKAR.	74,400
09.11.2020	A03902	Printing and publication		51,000
22.12.2020	A03902	Printing and publication	AZAN TRADERS BHAKKAR.	47,000
17.09.2020	A03902	Printing and publication	RQ TRADERS BHAKKAR.	47,250
17.09.2020	A03902	Printing and publication		40,000
17.09.2020	A03902	Printing and publication		31,700
22.12.2020	A03902	Printing and publication	ZAKA TRADERS BHAKKAR.	74,700
22.12.2020	A03902	Printing and publication	SLO" S SCIENTIFICE TRADERS BHAKKAR.	54,000
22.12.2020	A03902	Printing and publication	AZAN TRADERS BHAKKAR.	42,500
31.12.2020	A03902	Printing and publication	KHYBER INTERNATIONAL	285,000

			PRINTERS LAHOR	
07.04.2021	A03902	Printing and publication	ZAKA TRADERS BHAKKAR	75,000
09.06.2021	A03902	Printing and publication		74,202
09.06.2021	A03902	Printing and publication		28,160
22.06.2021	A03902	Printing and publication	RQ TRADERS BHAKKAR	73,160
22.04.2021	A03902	Printing and publication		39,200
09.03.2021	A03902	Printing and publication	SLO" S SCIENTIFICE TRADERS BHAKKAR.	18,000
07.04.2021	A03902	Printing and publication		28,400
22.04.2021	A03902	Printing and publication		74,700
07.04.2021	A03902	Printing and publication	RQ TRADERS BHAKKAR.	61,000
22.06.2021	A03902	Printing and publication	ZAKA TRADERS BHAKKAR.	74,700
		Total		1,294,072
09.11.2020	A09404	Medical and Laboratory Equipment	AHMAD DIGNOSTIC & SURGICAL BHAKKAR.	67,425
18.09.2020	A09404			42,500
18.09.2020	A09404			38,000
22.12.2020	A09404			58,450
22.12.2020	A09404			35,360
22.12.2020	A09404			41,650
22.12.2020	A09404			39,600
22.12.2020	A09404		35,000	
22.12.2020	A09404		HELLO WORLD IMPEX (PVT) LIMITED	40,000
18.09.2020	A09404		AHMAD DIGNOSTIC & SURGICAL BHAKKAR	49,800
18.09.2020	A09404			37,500
18.09.2020	A09404			41,500
09.10.2020	A09404		HELLO WORLD IMPEX (PVT) LIMITED	74,000
18.09.2020	A09404		AHMAD DIGNOSTIC & SURGICAL BHAKKAR.	48,300
22.12.2020	A09404			64,800
31.12.2020	A09404			29,500
31.12.2020	A09404			56,500
22.06.2021	A09404			33,750
22.04.2021	A09404			49,500
22.04.2021	A09404			47,500
22.04.2021	A09404			32,300
07.04.2021	A09404			70,850
07.04.2021	A09404			66,900
07.04.2021	A09404			38,500
07.04.2021	A09404			57,500
22.04.2021	A09404			42,500
22.04.2021	A09404			42,000
22.04.2021	A09404			39,300
22.04.2021	A09404			42,500
22.04.2021	A09404			36,100
22.04.2021	A09404			66,600
22.04.2021	A09404			49,500
22.04.2021	A09404			42,500
22.04.2021	A09404		37,500	
22.04.2021	A09404		46,000	

22.04.2021	A09404			41,100
22.04.2021	A09404			42,400
22.04.2021	A09404			32,550
22.04.2021	A09404			37,400
22.04.2021	A09404			49,000
09.06.2021	A09404			55,160
09.06.2021	A09404			42,940
09.06.2021	A09404			41,700
22.04.2021	A09404			46,500
		Total		2,029,935

### THQ Darya Khan

Sr. No.	Vendor Name	Posting Date	Object Code	Amount
1	Khan Medical Store Darya Khan.	29.09.2020	A03927	472,130
2	AL-Noor Homeo Clinic and Herbal Store	27.10.2020	A03927	48,330
3	Khan Medical Store Darya Khan.	09.10.2020	A03927	427,074
4		03.02.2021	A03927	388,616
5		10.12.2020	A03927	498,550
6		14.06.2021	A03927	195,636
7		14.06.2021	A03927	409,628
8		07.04.2021	A03927	450,246
9		07.04.2021	A03927	313,094
10		07.04.2021	A03927	325,405
11	AL Fareed Homeo Store College Road	07.04.2021	A03927	48,350
12	Khan Medical Store Darya Khan.	22.06.2021	A03927	359,543
13		25.06.2021	A03927	455,224
14		25.06.2021	A03927	352,032
15		25.06.2021	A03927	437,200
16		03.02.2021	A03927	518,791
	<b>Total</b>			<b>5,699,849</b>

**Annexure-E**

<b>Inv No. / Date</b>	<b>Vendor Name</b>	<b>Name of Item</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
26004/22/14.12.20	Fuji Films	X-ray			118,700
26004/22/14.12.20	X-ray Films	Fuji Films			118,700
26004846/14.12.20	Fuji X-ray films	Fuji Films			200,850
0025-12/17.1.21	Eagle Traders	Blanket	10	5800	58,000
0019-12/29.12.20	Eagle Traders	Blanket	30	5800	174,000
537/6.2.21	Gull Hussain & Co.,	New oxygen Cylinder medium Size	20	24000	480,000
1262/15.2.21	Gull Hussain & Co.,	New oxygen Cylinder large Size	10	42000	420,000
562/13.2.21	Huzaifa Usman Bros	Hand Sanitizer	200 ltr	1500/ /liter	300,000
566/15.2.21	Huzaifa Usman Bros	Hand Sanitizer	200 ltr	1500/ /liter	300,000
1504/16.2.21	Huzaifa Usman Bros. & Co.,	4 Core Wire copper	115 mtr	4500 mtr	512,500
					<b>2,682,750</b>



**Annexure-F**

<b>Sr. No.</b>	<b>Formation</b>	<b>Description</b>	<b>Amount</b>
1	DHQ Hospital	CA, HPA, NPA, SHCA & HSRA during leave	6.776
2		Pay during EOL	5.772
3		HRA, CA & 5% of Basic pay having residence	1.266
4		SSP after regularization	0.996
5		SSP after regularization	0.803
6		Hostel charges	0.566
7		Pay & allowances without performing duty	0.184
8	THQ Isakhel	NPA	0.820
9		Pay & allowances during leave	1.949
10		Pay & allowances without performing duty	0.468
11		CA within premises	0.117
12		CA during leave	.067
13	THQ Piplan	HSRA	2.00
14		CA, HPA, NPA, HRSA, SHCA, IA, Mess, Dress	1.415
15		HR, CA & 5% having residence within premises	0.731
16		SSB after regularization	0.082
17	THQ Kala Bagh	SHCA without key performance	1.670
18		HSRA without entitlement	0.993
19		CA, HPA, NPA, HRSA, SHCA, IA, Mess, Dress	0.347
20		HSRA	0.061
21	RHC Daud Khel	Penal rent	1.755
22		NPA	1.644
23		Pay during leave	0.401
24		SSB after regularization	0.213
25		Overpayment of HRA	0.129
26		CA during LPR	0.111
<b>Total</b>			<b>31.336</b>

## Annexure-G

### CEO District Health Authority Mianwali PDP-27

Document No.	Date	Head	Item	Vender	Amount
1900113508	30.12.2020	A03902	Printing and publication	Waqas Khan & CO	39,000
1900553537	16.06.2021	A03902		Chief Executive Officer DHA	50,000
1900579539	16.06.2021	A03902		Shah Enter prises	170,000
1900607130	16.06.2021	A03902		Chief Executive Officer DHA	50,000
1900648600	16.06.2021	A03902			199,500
1900655461	16.06.2021	A03902			191,000
1900665214	16.06.2021	A03902			199,500
1900676249	16.06.2021	A03902		Usman Traders	64,000
1900688714	27.06.2021	A03902		Chief Executive Officer DHA	52,500
Total					1,015,500

### THQ Esa Khel PDP-86

Sr. No.	Description	Vendor/ supplier	Invoice No.	Amount
1	Examination Gloves Latex 100/Box	AAR Trading Co. Lhr	2113/HSP / 06.11.20	110,000
2	Disposable Gloves Latex / Safty	Saim Traders Mwi	544 / 26.11.20	150,000
3		Saim Traders Mwi	548/ 24.12.20	150,000
4		Saim Traders Mwi	576 / 26.04.21	150,000
5	Surgical Gloves (Safty)	Waqas Khan & Co. Mwi	15.07.20	98,800
6	Disposable Gloves Latex /Safty	Saim Traders Mwi	590/ 18.03.21	150,000
	<b>Total</b>			<b>808,800</b>

### THQ Hospital Kala Bagh PDP-128

Document No	Posting Date	G/L Descp	Amount	Vendor Name
1900040528	16.10.2020	Printing	46,000	Y.Q.I.S PRINTING PRESS
1900064759	16.10.2020	Printing	46,000	Y.Q.I.S PRINTING PRESS
1900068888	13.01.2021	Printing	42,000	Y.Q.I.S PRINTING PRESS
1900069917	17.02.2021	Printing	20,000	Y.Q.I.S PRINTING PRESS
1900073617	17.02.2021	Printing	40,000	Y.Q.I.S PRINTING PRESS
1900078524	16.10.2020	Printing	40,250	Y.Q.I.S PRINTING PRESS
1900084725	13.01.2021	Printing	21,000	Y.Q.I.S PRINTING PRESS
1900103297	16.10.2020	Printing	50,000	Y.Q.I.S PRINTING PRESS
1900103298	16.10.2020	Printing	28,750	Y.Q.I.S PRINTING PRESS
1900123226	17.02.2021	Printing	13,800	Y.Q.I.S PRINTING PRESS
1900123227	17.02.2021	Printing	40,740	Y.Q.I.S PRINTING PRESS
1900125709	29.12.2020	Printing	46,000	Y.Q.I.S PRINTING PRESS
1900125710	29.12.2020	Printing	42,000	Y.Q.I.S PRINTING PRESS
1900125711	29.12.2020	Printing	42,000	Y.Q.I.S PRINTING PRESS
1900129527	29.12.2020	Printing	31,500	Y.Q.I.S PRINTING PRESS
1900129528	29.12.2020	Printing	31,500	Y.Q.I.S PRINTING PRESS
1900132672	29.12.2020	Printing	23,000	Y.Q.I.S PRINTING PRESS
1900132673	29.12.2020	Printing	41,160	Y.Q.I.S PRINTING PRESS
1900132674	29.12.2020	Printing	42,000	Y.Q.I.S PRINTING PRESS
1900132676	29.12.2020	Printing	14,000	Y.Q.I.S PRINTING PRESS

1900132678	29.12.2020	Printing	20,400	Y.Q.I.S PRINTING PRESS
1900133988	29.12.2020	Printing	12,600	Y.Q.I.S PRINTING PRESS
1900160068	13.01.2021	Printing	42,000	Y.Q.I.S PRINTING PRESS
1900165079	17.02.2021	Printing	42,000	Y.Q.I.S PRINTING PRESS
1900549551	19.06.2021	Printing	74,800	WAQAS KHAN & CO
1900549552	19.06.2021	Printing	74,800	WAQAS KHAN & CO
1900549553	19.06.2021	Printing	74,800	WAQAS KHAN & CO
1900554359	15.06.2021	Printing	66,000	YAQOOB & SONS MIANWALI
1900554360	15.06.2021	Printing	70,000	YAQOOB & SONS MIANWALI
1900575013	08.03.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900575014	08.03.2021	Printing	9,000	Y.Q.I.S PRINTING PRESS
1900575015	08.03.2021	Printing	9,000	Y.Q.I.S PRINTING PRESS
1900575016	08.03.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900576004	08.03.2021	Printing	7,000	Y.Q.I.S PRINTING PRESS
1900600072	01.04.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900600073	01.04.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900600074	01.04.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900600075	01.04.2021	Printing	12,600	Y.Q.I.S PRINTING PRESS
1900600076	01.04.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900600077	01.04.2021	Printing	26,600	Y.Q.I.S PRINTING PRESS
1900603169	20.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900603170	20.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900603171	20.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900603172	20.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900603173	20.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900603174	20.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900621469	23.06.2021	Printing	34,200	Y.Q.I.S PRINTING PRESS
1900624168	24.05.2021	Printing	49,400	Y.Q.I.S PRINTING PRESS
1900626312	15.06.2021	Printing	74,000	YAQOOB & SONS MIANWALI
1900626313	15.06.2021	Printing	74,000	YAQOOB & SONS MIANWALI
1900626314	15.06.2021	Printing	66,000	YAQOOB & SONS MIANWALI
1900635243	24.06.2021	Printing	74,100	Y.Q.I.S PRINTING PRESS
1900636219	24.06.2021	Printing	57,000	Y.Q.I.S PRINTING PRESS
1900636220	24.06.2021	Printing	68,400	Y.Q.I.S PRINTING PRESS
1900636221	24.06.2021	Printing	50,000	Y.Q.I.S PRINTING PRESS
1900636222	24.06.2021	Printing	31,250	Y.Q.I.S PRINTING PRESS
1900639146	24.06.2021	Printing	74,100	Y.Q.I.S PRINTING PRESS
1900645498	24.06.2021	Printing	33,000	Y.Q.I.S PRINTING PRESS
1900645499	24.06.2021	Printing	18,500	Y.Q.I.S PRINTING PRESS
1900652732	28.06.2021	Printing	74,800	WAQAS KHAN & CO
1900655001	08.03.2021	Printing	38,000	Y.Q.I.S PRINTING PRESS
1900667367	28.06.2021	Printing	72,900	WAQAS KHAN & CO
1900667368	28.06.2021	Printing	74,500	WAQAS KHAN & CO
1900667369	28.06.2021	Printing	74,800	WAQAS KHAN & CO
1900667370	28.06.2021	Printing	74,800	WAQAS KHAN & CO
1900671184	19.06.2021	Printing	74,800	WAQAS KHAN & CO
1900671185	19.06.2021	Printing	74,800	WAQAS KHAN & CO
1900672250	24.06.2021	Printing	74,100	Y.Q.I.S PRINTING PRESS
1900679631	23.06.2021	Printing	74,100	Y.Q.I.S PRINTING PRESS

1900679632	23.06.2021	Printing	57,000	Y.Q.I.S PRINTING PRESS
1900682599	23.06.2021	Printing	52,500	Y.Q.I.S PRINTING PRESS
1900682600	23.06.2021	Printing	18,750	Y.Q.I.S PRINTING PRESS
1900683227	18.06.2021	Printing	11,320	MS THQ HOSPITAL KALABAGH
1900685474	23.06.2021	Printing	46,000	Y.Q.I.S PRINTING PRESS
1900687380	23.06.2021	Printing	48,000	Y.Q.I.S PRINTING PRESS
1900066613	06.01.2021	Purchase of P & M	20,600	Y.Q.I.S PRINTING PRESS
1900101272	10.10.2020	Purchase of P & M	63,900	WAQAS KHAN & CO
1900107548	01.10.2020	Purchase of P & M	63,900	WAQAS KHAN & CO
1900536406	22.06.2021	Purchase of P & M	59,500	HASSAN TRADERS
1900546526	22.06.2021	Purchase of P & M	58,300	HASSAN TRADERS
1900546527	22.06.2021	Purchase of P & M	58,300	HASSAN TRADERS
1900546528	22.06.2021	Purchase of P & M	58,300	HASSAN TRADERS
1900589700	22.06.2021	Purchase of P & M	32,900	HASSAN TRADERS
1900591959	03.06.2021	Purchase of P & M	13,500	MS THQ Hospital KalaBagh
1900662019	17.03.2021	Purchase of P & M	190,000	O&A Business Machines(Pvt) Ltd
1900671346	22.06.2021	Purchase of P & M	59,300	HASSAN TRADERS
1900680035	04.06.2021	Purchase of P & M	60,750	WAQAS KHAN & CO
		<b>Total</b>	<b>4,152,070</b>	

**Annexure-H**  
(Rs. in million)

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Description</b>	<b>Amount</b>
1	THQ Hospital Bhagtanwala	Payment during leave	0.039
2	THQ Hospital Shahpur	HSRP, CA, Mess & Dress during leave	1.287
3	THQ Hospital 90/SB	HRA, CA, Mess, Dress during leave	2.775
4	TB Hospital Sargodha	HRA having Govt. accommodation	0.146
5		CA during leave	0.017
6		Inadmissible allowances during EOL period	0.248
7	THQ Hospital Kot Momin	HRA & CA having accommodation within premises	0.407
8	THQ Hospital Sahiwal	HRA, CA having designated accommodation converted into office	0.156
9		CA and HRA having Govt. accommodation	0.374
10	THQ Hospital Sillanwali	Inadmissible allowances during leave	1.170
11		CA during leave	0.165
12		HRA having allotment of residences beyond entitlement	0.396
13		HRA, CA and 5% maintenance charges having Govt. accommodation	0.132
<b>Total</b>			<b>7.295</b>