



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**04 DISTRICT HEALTH AUTHORITIES**  
**OF DERA GHAZI KHAN REGION**

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
CMMC	Cattle Market Management Company
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDO	Drawing and Disbursing Officer
DGA	Directorate General Audit
DHA	District Health Authority
DHIS	District Health Information System
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EOL	Extra Ordinary Leave
EPI	Expanded Program on Immunization
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FP	Family Planning
GST	General Sales Tax
HRA	House Rent Allowance
INTOSAI	International Organization of Supreme Audit Institutions
IRMNCH	Integrated Reproductive Maternal Newborn & Child Health
MCH	Mother and Child Healthcare
MFDAC	Memorandum for Departmental Accounts Committee
MLC	Medico Legal Certificate
MS	Medical Superintendent
NPA	Non Practicing Allowance
OPD	Out Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PFR	Punjab Financial Rules

PHFMC	Punjab Health Facilities Management Company
PLGA	Punjab Local Government Act
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate Audit
RHC	Rural Health Center
SHC	Secondary Health Care
SMO	Senior Medical Officer
SSB	Social Security Benefit
SWMO	Senior Women Medical Officer
TA/DA	Traveling Allowance/Daily Allowance
THQ	Tehsil Headquarter
WMO	Women Medical Officer

## **PREFACE**

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

The report is based on audit of the accounts of 04 District Health Authorities of the Dera Ghazi Khan Region for the Financial Year 2020-21 and accounts of some formations for pervious financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted Compliance with Authority Audit during Audit Year 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 only the systemic issues and audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 5 of this report.

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 discussions in the DAC meetings wherever convened.

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 the Punjab Local Government Act, 2013, for causing it to be laid before the Provincial Assembly.

Islamabad  
Dated:

**(Muhammad Ajmal Gondal)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising Metropolitan / Municipal Corporations, Municipal Committees, District Councils, Tehsil Councils, Union Councils, District Education / Health Authorities of 17 districts of Punjab (South) and 05 Public Sector Companies of the Department of Local Government and Community Development (LG&CD), Punjab i.e. 04 Waste Management Companies and Punjab Cattle Market Management & Development Company. The Regional Directorate Audit (RDA), District Governments, Dera Ghazi Khan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carried out audit of District Health Authorities Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur. The RDA, Dera Ghazi Khan has a human resource of 22 officers and staff constituting 3,679 man-days and annual budget of Rs 27.851 million for the Audit Year 2021-22. This report contains audit findings of Compliance with Authority and Thematic Audit conducted by RDA on the accounts of 04 District Health Authorities for the Financial Year 2020-21.

DHAs were established w.e.f. 01.01.2017 and conduct operations under Punjab Local Government Act, 2013. The Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of the District Health Authority and carries out functions of the Authority through group of offices as notified in the Act *ibid*. The District Health Fund comprises District Local Fund and Public Account. Since, the Chairmen of the Authorities could not be elected due to delay in electoral process, the Annual Budget Statements were authorized by the Deputy Commissioner in each district, who had been notified as Administrator by the Government of the Punjab on 01.01.2017 for a period of only two years.

### **a) Scope of Audit**

The RDA, Dera Ghazi Khan is mandated to conduct audit of 84 formations working under the 04 PAOs. Total expenditure and receipts of these formations were Rs 9,039.984 million and Rs 38.725 million respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 20 formations of 04 DHAs having total expenditure of Rs 6,056.789 million for

the financial year 2020-21. In terms of percentage, the audit coverage for expenditure was 67% of auditable expenditure.

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

- i. Expenditure of Rs 362.265 million for the financial year 2019-20 pertaining to 03 formations of 02 District Health Authorities.
- ii. Expenditure of Rs 96.889 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises 20 formations of 04 District Health Authorities having total receipts of Rs 15.490 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts was 40% of auditable receipts.

In addition to this Compliance / Thematic Audit Report, this RDA also conducted 08 Financial Attest Audits and 01 Compliance / Thematic Audit of 04 DEAs. Reports of these audits are being published separately.

**b) Recoveries at the Instance of Audit**

As a result of audit, recoveries amounting Rs 174.763 million have been pointed out in this Report. Recovery effected and duly verified by Audit during 2021 was Rs 7.382 million.

**c) Audit Methodology**

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Act, 2013, PFR Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the DHAs. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of audit formations was made keeping in view the significance and risk assessment. Samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

**d) Audit Impact**

A number of improvements in record maintenance and procedures have been initiated by the authorities concerned; however, audit impact in shape of

change in rules is not materialized as the provincial Public Accounts Committee has not discussed any Audit Report of DHAs.

**e) Comments on Internal Control and Internal Audit Department**

Internal control mechanism of DHAs was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during audit which include some serious lapses like unauthorized withdrawal of public funds against the entitlement of the employees. Negligence on part of the management of DHAs may be captioned as one of the important reasons for weak internal controls. Further, no Internal Audit Department was established by the DHAs.

**f) The Key Audit Findings of the Report**

- i. Non-production of record worth Rs 78.079 million was reported in 04 cases.<sup>1</sup>
- ii. Procedural irregularities amounting to Rs 485.802 million were noticed in 28 cases.<sup>2</sup>
- iii. Value for money and service delivery issues involving Rs 18.465 million were noticed in 06 cases.<sup>3</sup>
- iv. Issues relating to pension payment involving an amount of Rs 4.337 million were noticed in 02 cases<sup>4</sup>

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) as **Annexure-A**.

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<sup>1</sup>Para 1.2.4.1, 2.2.4.1, 3.2.4.1, 4.2.4.1

<sup>2</sup> Para 1.2.4.2 to 1.2.4.8, 2.2.4.2 to 2.2.4.10, 3.2.4.2 to 3.2.4.8, 4.2.4.2 to 4.2.4.6

<sup>3</sup> Para 1.2.4.9, 2.2.4.11 to 2.2.4.12, 3.2.4.9 to 3.2.4.10, 4.2.4.7

<sup>4</sup>Para 1.2.4.10 to 1.2.4.11

**g) Recommendations**

PAOs of District Health Authorities are required to:

- i. Produce auditable record and take action against the person(s) responsible for non-production of record.
- ii. Hold inquiries and fix responsibility for irregularities, losses, wasteful expenditure as well as negligence in realization of various Government receipts.
- iii. Take action against the person(s) responsible for poor service delivery in public offices.
- iv. Maintain necessary auditable record of pension payments and take action against the person(s) responsible for non-maintenance of record.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.

# **1. District Health Authority (DHA) Dera Ghazi Khan**

## **CHAPTER 1.1**

### **Public Financial Management Issues**

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Health Authority Dera Ghazi Khan on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Dera Ghazi Khan for the financial year 2020-21 have been reported in this chapter.

### **Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2020-21)**

The following issues surfaced during Financial Attest Audit of District Health Authority Dera Ghazi Khan for the Audit Year 2021-22:

- i. Overpayment by DAO on account of Incentive Allowance – Rs 1.730 million
- ii. Unauthorized approval of budget by the Deputy Commissioner and Irregular expenditure of DHA - Rs 1,443.074 million

## **1.1.1 Audit Paras**

### **1.1.1.1 Overpayment by DAO on account of Incentive Allowance – Rs 1.730 million**

According to Government of Punjab, P&SH Department Notification No.SO(B&A)2-19/2019 dated 23.5.2019, Governor of Punjab is pleased to sanction and approve the concurrence for the grant of monthly incentive package amounting to Rs 100,000 per month for the specialists working at THQ Kot Chutta, District Dera Ghazi Khan equivalent to incentive package of THQ Hospital Taunsa Sharif. Moreover, according to Government of Punjab Finance Department Order No. FD .SR-I/11-17/2020 dated 31.12.2020, the specialist doctors have no case for grant of an additional amount of Rs 5,000 per month separately over and above the incentive Packages as stipulated wide order of Health Department bearing No. SO(B&A)3-28/2015-incentive dated 01.06.2016.

During Financial Attest Audit DAO District Dera Ghazi Khan, District Health Authority for the financial year 2020-21, it was noticed that DAO allowed to the specialists doctors over and above the incentive allowance packages @ Rs 105,000 per month instead of Rs 100,000 as quoted in the above, which resulted in loss to the Government amounting to Rs 1.730 million.

Audit recommends probing the matter, fixing the responsibility on the persons(s) at fault besides recovery of overpayment from the concerned.

### **1.1.2 Unauthorized approval of budget by the Deputy Commissioner and Irregular expenditure of DHA - Rs 1,443.074**

According to 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.

In violation of above rules, Deputy Commissioner, Dera Ghazi Khan continued to hold the office of Administrator of DHA and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 2,095.971 million and DAO allowed payment of expenditure

during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by the Government servant.

Due to weak internal controls, business of the District Health Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

Exercising the powers of the House by the Deputy Commissioner beyond two years resulted in unlawful authentication / approval of budget amounting to Rs 2,095.971 million and unlawful conduct of business of District Health Authority.

DAO replied that matter would be taken up with the Finance Department for guidance.

The matter was discussed in detail. The DAC kept the para pending and it was decided that the AG Punjab may take up the matter with the Department concerned / the Secretary LG&CD Department.

Audit recommends inquiry at appropriate level for initiation of disciplinary proceedings against the responsible for misuse of authority besides corrective measures and regularization from the competent authority.

## **CHAPTER 1.2**

### **DHA Dera Ghazi Khan**

#### **1.2.1 Introduction**

**A.** District Health Authority Dera Ghazi Khan was established on 01.01.2017 under Punjab Local Government Act (PLGA), 2013. DHA, Dera Ghazi Khan 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.

Chief Executive Officer is the Principal Accounting Officer of the District Health Authority and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DHA is carried out proficiently, in accordance with laws and to coordinate the activities of the group of offices for coherent planning, development, effective and efficient functioning of DHA.

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

- i. establish, manage and supervise primary and secondary healthcare facilities and institutions of the district;
- ii. approve the budget of the Authority and allocate funds to health institutions;
- iii. coordinate health related emergency response during any natural calamity or emergency;
- iv. develop referral and technical support linkages between primary and secondary levels of healthcare on the one hand and tertiary level health facilities and medical education institutions on the other;
- v. ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- vi. ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and

- vii. ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Healthcare Commission.

DHA Dera Ghazi Khan manages following primary and secondary health care facilities and institutes:

**Table-1: Administrative Offices and Health Institutes**

Description	No. of offices / Health Institute
Basic Health Unit	52
Government Rural Dispensary	03
Civil Dispensaries	14
Civil Hospital	02
MCH Center	05
Rural Health Centre	09
Tehsil Head Quarter Hospital	02
District Coordinator IRMNCH	01
District Health Development Centre	01
District Health Officer	01
Dy. District Health Officer	04
Chief Executive Officer	01

Source CEO (DHA) Dera Ghazi Khan

The table-2 given below shows the detail of total and audited formations of DHA Dera Ghazi Khan.

**Table-2: Audit profile of the DHA, Dera Ghazi Khan**

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2020-21	Revenue / Receipts audited F.Y. 2020-21
1	Formations	19	05	792.441	7.818
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

**B. Comments on Budget and Accounts (Variance Analysis)**

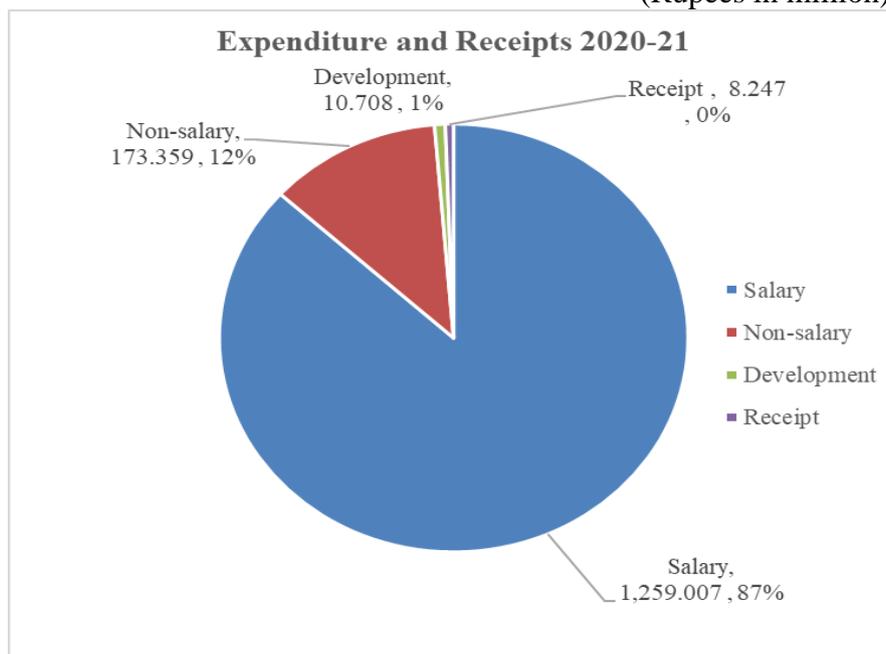
The detail of budget and expenditure is given in table-3 below:

**Table-3: Budget and Expenditure**

(Rupees in million)

Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	1,516.072	1,259.007	-257.065	-17
Non-Salary	234.683	173.359	-61.324	-26
Development	345.216	10.708	-334.508	-97
<b>Total</b>	<b>2,095.971</b>	<b>1,443.074</b>	<b>-652.897</b>	<b>-31</b>
<b>Receipt</b>	<b>8.247</b>	<b>8.247</b>		

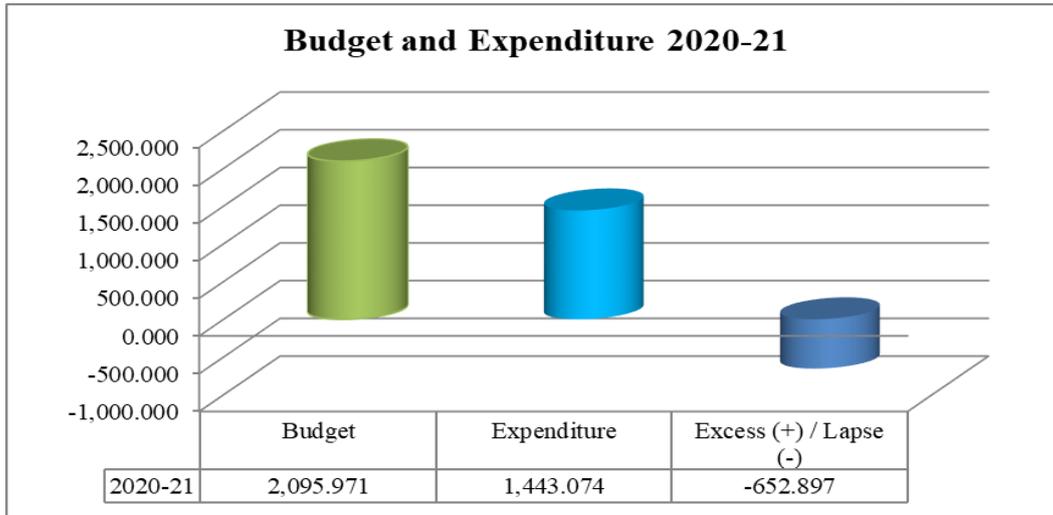
(Rupees in million)



As per the Appropriation Accounts for the financial year 2020-21 of the DHA, Dera Ghazi Khan, total original budget (Development and Non-Development) was Rs 1,768.053 million, supplementary grant was Rs 327.918 million and the final budget was Rs 2,095.971 million. Against the final budget,

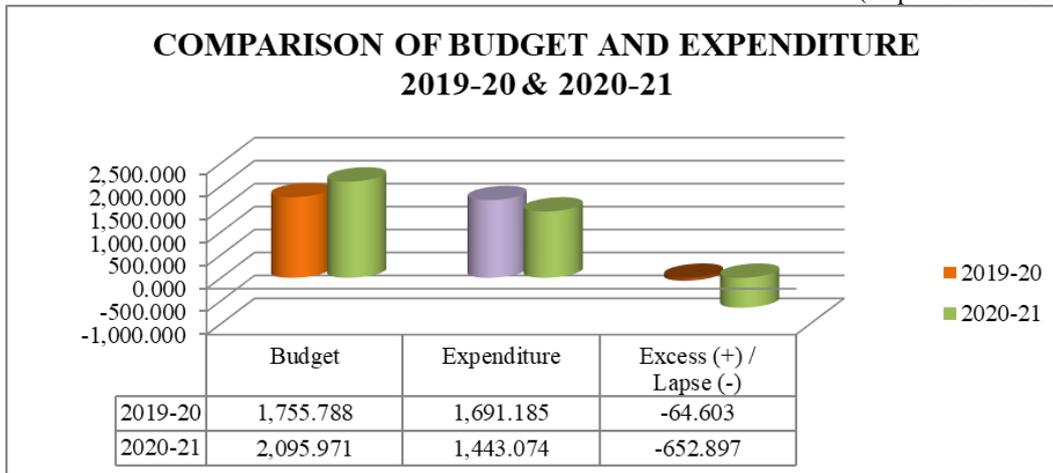
total expenditure of Rs 1,443.074 million was incurred by District Health Authority during financial year 2020-21.

(Rupees in million)



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

(Rupees in million)



There was 19% increase in budget allocation and 15% decrease in expenditure incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 652.897 million during 2020-21.

## C. Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 17%, 26% and 97% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 652.897 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DHA, Dera Ghazi Khan was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Punjab Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap 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.

**Table-4: Status regarding Indicators and their achievements**

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21	Remarks
1	Outdoor Patients	2,565,723	2,443,149	Targets not achieved
2	Indoor Patients	60,043	57,655	Targets not achieved
3	Surgical Cases	9,649	2,281	Targets not achieved
4	Cardic Coronary Unit	3,783	4,710	Targets achieved
5	Diagnostic Services (Laboratory, Radiology)	75,400	76,702	Targets achieved
6	Family Planning Activities	35,880	37,391	Targets achieved
7	Peads	2,020	2,147	Targets achieved
8	Surgery	6,600	6,917	Targets achieved
9	TB Chest Treatments	55,880	59,064	Targets achieved
10	Free Medicines to Patients	100%	100%	Targets achieved

\*Source: Data received from CEO (DHA) Dera Ghazi Khan

### iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patient service, indoor patient Services, and surgical cases as intended in the indicators during 2020-21.

#### Suggestion / remedial measures

PAO of District Health Authority is required to:

- Strengthening the internal controls, adopting and following strong regulatory framework, fair tendering and judicious use of funds.
- Holding those accountable who are responsible for irregularities.
- There is lack of medical facilities e.g. equipment, doctors in various facilities particularly in primary health care facilities. The same may be assessed and provided.
- Expediting the realization of Government receipts and overpayments.
- Establishment of effective internal controls and proper implementation of the monitoring system.
- Budget should be rationalized with respect to utilization

#### 1.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 79.876 million were raised as a result of this audit. This amount also includes recoverable of Rs 36.167 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-5: Classified Summary of Audit Observations**

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	2.113
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural Irregularities	0
A	HR / Employees related irregularities	0
B	Procurement related irregularities	73.426
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	0
5	Others	0
6	Pension Payment Related issue	4.337
<b>Total</b>		<b>79.876</b>

### 1.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

**Table-6: Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	07	PAC meeting was not convened
2	2018-19	18	PAC meeting was not convened
3	2019-20	23	PAC meeting was not convened
4	2020-21	09	PAC meeting was not convened

## 1.2.4 Audit Paras

### Non-production of record

#### 1.2.4.1 Non-production of record – Rs 2.113 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 form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

Two DDOs under the administrative control of DHA Dera Ghazi Khan incurred expenditure of Rs 2.113 million during 2020-21, but vouched accounts along with supporting documents of the contingent expenditure and logbooks were not produced for Audit verification.

(Rupees in Million)

Sr. No.	DDOs	Nature of Record	Amount
1	District Officer (Health)	Logbook	1.088
2	MS THQ Hospital Taunsa	Vouched account of contingent expenditure	1.025
<b>Total</b>			<b>2.113</b>

Due to poor financial management, record amounting to Rs 2.113 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Paras:26,37]

## Procedural irregularities

### 1.2.4.2 Procurements without tendering process – Rs 35.137 million

According to Rules 4, 8, 9 and 12 of the Punjab Procurement Rules, 2014 (as amended), procuring agency shall ensure that the procurement brings value for money and the process is efficient and economical. Annual planning for all proposed procurements would be devised within one month in order to obtain benefits that are likely to accrue to procuring agency in future. All proposed procurements for each financial year shall be announced in appropriate manner and shall be proceeded accordingly without splitting or regrouping. Procurements of more than Rs 200,000 and upto the limit of Rs 3,000,000 shall be advertised on the website of Authority.

The following four DDOs of DHA, Dera Ghazi Khan incurred expenditure of Rs 35.137 million on procurement of medicines, stores and x-ray items during 2020-21. However, the expenditure was incurred by splitting the cost to avoid open competition / invitation of tenders.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO (Health)	Medicine	8.894
		Store	0.819
2	District Officer (Health)	Medicine	2.049
		Store	0.558
			3.277
3	MS THQ Hospital Taunsa	Medicine	7.633
		Store	2.799
		Medicine	2.542
4	MS THQ Hospital Kot Chutta	X-ray	1.296
		Medicine	5.270
<b>Total</b>			<b>35.137</b>

Due to weak managerial controls, expenditure amounting to Rs 35.137 million was incurred without inviting tenders.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the CEO (DHA), DO (Health) and MS THQ Hospitals and regularization of expenditure from the Competent Authority.

[AIR Paras: 6,21,10,24,31,19, 27,31,7,22]

#### **1.2.4.3 Overpayment on account of pay and allowances – Rs 19.918 million**

According to Government of the Punjab, General Administration Department notification No.DS(O&M) 5-3/2004/contract (MF) 10-11-2010, all the Government employees working on contract basis in various Department were regularized w.e.f. 23.06.2011. Moreover, according to Government of the Punjab Regulation of Services Act, 2018, the service of employees was regularized from time to time and these appointees shall not be entitled to the payment of 30% SSB. Further according to the Government of the Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 04.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to Government of the Punjab Finance Department letter No. FD(M-11)1-15/82-PT-I dated 15.01.2000, in case of availability of designated residence, the Government servants for whom these are meant cannot draw house rent allowance and deduction on account of maintenance charges @5% of pay will be made, even if they do not reside in house. Furthermore according to regularization policy 2009, the services of the Charge Nurses (Bs-16) who were appointed through Special Selection Board / District Recruitment Committees on contract basis, were regularized time to time by taking the posts out of purview of Punjab Service Commission under Rules-5 of the PPSC (Functions) Rules 1978 and in relaxation of Rules 4(8) of Punjab Civil Servant (appointment and condition services) Rules 1974. As per policy, the appointment on regular basis shall be prospective in nature and the officer shall have no right of entitlement to any back benefits.

The DDOs of DHA Dera Ghazi Khan made overpayment amounting to Rs 19.918 million on account of pay and allowances during 2020-21. Scrutiny of record revealed after regularization of services, pay and allowances were not re-fixed accordingly and inadmissible conveyance, House rent allowance, Hill allowance, HSRA, PCA and personal allowance were paid to employees. **(Annexure-1)**

Due to weak financial control, pay and allowances were not re-fixed after regularization and inadmissible allowances were paid.

Non-fixation of pay and allowances and payment of inadmissible allowances resulted in overpayment of Rs 19.918 million.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends that amount overdrawn may be recovered from concerned employees and deposited into Government treasury.

[AIR Paras:1,2,5,8,11,15,16,17,18,21,23,27,1,2,3,5,6,9,15,16,25,28,1,5,6,11,15,4]

#### **1.2.4.4 Loss due to payment of pay & allowances during leave and training period – Rs 6.785 million**

According to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will not be admissible during leave or joining time. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU.

Three DDOs of District Health Authority (DHA) Dera Ghazi Khan made payment of pay and allowances of Rs 6.785 million to staff members who were on leave/training during 2020-21 as detail below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	District Officer (Health)	Allowances during leave	0.513
2		Pay and allowance during post graduate training	0.699
3		CA & HSRA during leave	0.089
4		CA & HSRA during LPR	0.017
5	MS THQ Hospital Kot Chutta	Allowances during leave	0.377
6	MS THQ Hospital Taunsa	CA, Uniform & Mess allowance	0.171
7		CA, HSRA & Incentive allowance	2.209
8		Pay and allowance during EOL	0.454
9		Pay and allowance during training	2.256
<b>Total</b>			<b>6.785</b>

Due to weak internal controls, overpayment of Rs 6.785 million pay and allowances were made during leave and training.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned besides fixing responsibility on the DO (Health) and MS THQ Hospitals.

[AIR Paras:3,6,12,13,21,12,13,14,23]

#### **1.2.4.5 Unjustified and doubtful tendering process of local purchase of medicine – Rs 4.382 million**

According to Rule 12(2) of Punjab Procurement Rules 2014 (as amended), any procurement exceeding three million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Further, according to Government of the Punjab (Health Department) letter No.AAC/HD/1-42/94 (P) dated 14<sup>th</sup> April, 1998, following directives were to be observed while making local purchase of medicines (day to day);

- i. Local purchase should not be for more than seven days for one patient.
- ii. Treatment register should be maintained encompassing name, registration number, address, diagnosis, medicines, etc.
- iii. Local purchase is not allowed for outdoor patients except gazetted servants/members of parliament.

Drugs should be received, defaced and issued from store against proper acknowledgement on the register.

Medical Superintendents THQ Hospital Taunsa, made procurement of medicines out of allocated budget for day to day local purchase of medicine Rs 4.382 million during 2020-21. Tender notice was published in English newspaper only instead of one in Urdu and the other in English. Medicine was purchased in huge quantity instead of for seven days and were procured like bulk purchase of medicines without considering parameters of LP as mentioned above. Furthermore, medicines were utilized without considering indoor and OPD in violation of above quoted instructions. **(Annexure-2)**

Due to mismanagement and weak internal controls, irregular expenditure of Rs 4.382 million was incurred from day to day local purchase of medicine budget in violation of instructions of Punjab Health Department.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends to probe the matter for fixing responsibility on the MS THQ Hospital besides regularization of expenditure from the Competent Authority.

[AIR Para:21]

#### **1.2.4.6 Non-deduction of GST, income tax and PST –Rs 2.918 million**

According to Section 153(1) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at

the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5<sup>th</sup> (20 percent) of the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

The following DDOs made payments against supply of goods, services and execution of contracts during 2020-21. However, an amount of Rs 2.918 million on account of Income Tax, General Sales Tax and Punjab Sales Tax on Services was not /less deducted from the payments of suppliers / service providers / contractors.

(Rupees in Million)

Sr. No.	DDOs	GST	Income Tax	PST	Total
1	CEO (DHA)	0.247	0	0.057	0.304
2	District Officer (Health)	0.326	0.620	0	0.946
3	THQ Hospital Kot Chutta	1.424	0.105	0.100	1.629
4	District Coordinator IRMNCH	0.039	0	0	0.039
<b>Total</b>					<b>2.918</b>

Due to non-compliance of tax laws, excess payment of Rs 2.918 million were made to the suppliers/service providers/contractors.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 2.918 million besides fixing responsibility on the CEO (DHA), DO (Health), MS THQ Hospital and District Coordinator IRMNCH.

[AIR Paras:12,19,28,29,9,10,19,20,10]

#### 1.2.4.7 Non realization of Government receipts – Rs 2.454 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

The DDOs of DHA Dera Ghazi Khan did not realize / deposit an amount of Rs 2.454 million on account of hospital receipt, registration fee, liquidity damages, tender fee and cycle stand fee during 2020-21. The detail is below:

Sr. No.	DDOs	Nature of receipts	Amount
1	CEO (DHA)	Cost of sample	0.131
2		Non Forfeiture of Performance Guaranty	0.477
3		Liquidity damages	0.181
4		Tender sale Money	0.049
5		Registration Health Care Establishment	0.560
6	MS THQ Hospital Taunsa	Government receipt	0.343
7		Parking stand fee	0.314
8		Liquidity Damages	0.155
9	MS THQ Hospital Kot Chutta	MLC	0.024
10		Government receipt	0.132
11		Parking stand fee	0.088
<b>Total</b>			<b>2.454</b>

Due to weak financial management, loss of Rs 2.454 million was sustained by the Government.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO (DHA), MS THQ Hospitals besides recovery of Rs 2.454 million.

[AIR Paras:1,4,7,11,13, 7,8, 35, 2,3,]

#### 1.2.4.8 Unjustified payment of salaries after transfer – Rs 1.832 million

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

District Officer (Health) and MS THQ hospital Kot Chutta failed to recover overpaid amount of Rs 1.832 million from officers / officials who were transferred during 2020-21 but they continued to draw full pay and allowances from the budget of the said DDOs after their transfer. Detail in given below:

(Rupees in million)

Sr. No	DDOs	No. of employee	Amount
1	DO (Health)	3	0.556
2	MS THQ Hospital Kot Chutta	4	1.276
<b>Total</b>			<b>1.832</b>

Due to weak internal controls, unauthorized payment of Rs 1.832 million were paid to employees after transfer.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned besides fixing responsibility on the DO (Health) and MS THQ Hospital.

[AIR Paras: 14,13]

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

### **1.2.4.9 Irregular expenditure due to unlawful conduct of business of District Health Authority**

According to 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.

Deputy Commissioner, Dera Ghazi Khan authorized the budget of DHA Dera Ghazi Khan Financial Year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Health Authority, Dera Ghazi Khan including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 1,443.074 million was held unlawful.

Due to poor financial management, business of the DHA Dera Ghazi Khan was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 2,095.9718 million.

The matter was reported to the CEO in August, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends that matter may be taken up with the Competent Authority for regularization of the matter.

[AIR Para: 2]

## **Pension Payment related issues**

### **1.2.4.10 Non-deduction/deposit of pension contribution – Rs 2.260 million**

According to clause 4(b) of Government of Punjab Finance letter No.FD(DG) 1-Instructions-Act-13/2016 dated 19.06.2017, the concerned District authority shall deposit the pension contribution @40% of the pay of such serving employees w.e.f 01.01.2017 onward, to the “District Health authority Pension Fund”.

CEO (DHA) Dera Ghazi Khan did not deposit pension contribution of Rs 2.260 million of serving employees of ZC and MC for the financial period 2020-21, in contravention of above quoted rule. Pension fund was recouped on estimation/demand without proper working.

Due to weak financial management, monthly pension of Rs 2.260 million was disbursed without pension contribution in violation of instructions of Finance Department.

The matter was reported to the CEO in August, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO, (DHA) besides deposit of pension contribution to streamline pension payment.

[AIR Para:16]

### **1.2.4.11 Payment of pension without obtaining essential certificates – Rs 2.077 million**

According to Sr. No III of “New Simplified Procedure of Processing and Disbursement of Pension Through Pension Roll”, the pensioner drawing pension through DCS shall produce a life certificate / no marriage certificate (in case of family pension) to DAO after every six months in the prescribed Forms-C and C-I respectively.

On non-receipt of said certificates on expiry of six months, pension was required to be stopped.

Scrutiny of pension record maintained by CEO (Health) Dera Ghazi Khan revealed that payment of pension amounting to Rs 2.077 million was made to pensioners without obtaining life certificates and non-marriage certificate within the stipulated time or afterwards. Further, pension was not stopped by the authority.

Due to non-observing rules & regulations, doubtful payment of pension were made without obtaining essential certificates.

The matter was reported to the CEO in August, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-792 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1009 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of requisite certificates at the earliest failing which pension payment may be stopped.

[AIR Paras: 14,26]

## **2. District Health Authority (DHA) Layyah**

### **CHAPTER 2.1**

#### **Public Financial Management Issues**

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Health Authority Layyah on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Layyah for the financial year 2020-21 have been reported in this chapter.

#### **Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2020-21)**

The following issues surfaced during Financial Attest Audit of District Health Authority Layyah for the Audit Year 2021-22:

- Difference in SAP data and Financial Statement regarding Trust & Public Payment - Rs 6.562 million.
- Overpayment due to inadmissible personal allowance - Rs 1.946 million
- Overpayment against basic pay due to wrong fixation of pay and increments - Rs 3.188 million
- Payment against irregular expenditure due to unlawful conduct of business of District Health Authority

## 2.1.1 Audit Paras

### 2.1.1.1 Difference of Trust & Public Payment - Rs 6.562 million

As per rule 2.2 of PFR Vol.1, all cash transactions should be entered in the cash book and attested in token of check and the cash book should be completely checked and closed regularly. In token of check of cash book the last entry checked therein should be initialed (with date) by the Govt. servant concerned on each occasion.

During financial attest audit of District Health Authority Layyah for the financial year 2020-21 it was noticed that DAO did not reconcile properly and huge difference of Trust & other public account-Payment was observed as per detailed below:

Head of Account	Amount as per SAP	Amount as per Financial Statement	Difference	Financial Statement Page No.
	(Rs. in "000")	(Rs. in "000")	(Rs. in "000")	
Trust & other public account-Payment	4,357,463	4,350,901	6,562	11

It is recommended that trust & other public funds should be reconciled.

In DAC meeting held on 08.10.2021 DAO reply that amount of equity payment amounting to Rs 6,562,274 has not been included in public account payment in financial statement as per approved format provided by the Competent Authority.

DAC decided that para stands for reconciliation of figure of trust and public account.

### 2.1.1.2 Overpayment against basic pay due to wrong pay and increments - Rs 3.188 million

According to regularization policy 2009, the services of the specialist doctors (Bs-18) who were appointed through Special Selection Board / District Recruitment Committees on contract basis, were regularized w.e.f 18.08.2009 by taking the posts out of purview of Punjab Service Commission under Rules-5 of

the PPSC (Functions) Rules 1978 and in relaxation of Rules 4(8) of Punjab Civil Servant (appointment and condition services) Rules 1974. As per policy, the appointment on regular basis shall be prospective in nature and the officer shall have no right of entitlement to any back benefits.

Scrutiny of record and HR data revealed that the service of the following specialist doctors was regularized w.e.f. 18.08.2009 but their salaries were not re-fixed as per regularization policy. Moreover, annual increment was allowed to them without completion of six months service. Due to non-fixation of pay in time and annual increment without completion of six month services without entitlement the overpayment of Rs 3.188 million was made as detailed below:

(Amount in rupees)

Pr.No.	Name	Recovery
30964177	Dr. Tariq	288,790
30828253	Dr.Qaiseer Fareed	496,280
30776988	Dr.Ghulam Yasin	459,220
30625817	Dr. Saima Iffat	9,940
30984381	Dr. RIAZ SAFDAR	236,770
30839796	DR.Ramzan Sumra	923,930
30980630	Dr. Lubna Akhlaque	373,250
30980768	Dr.Shoaib Anwar	300,400
31158615	Dr. Muhammad Azam	99,420
	<b>Total</b>	<b>3,188,000</b>

Audit recommends recovery besides correction of pay as per rules from the next month

In DAC meeting held on 08.10.2021, DAO replied that a recovery amounting to Rs 70,000 has been made in the SAP system in the month of October, 2021.

DAC decided that para stand till actualization of recovery.

### **2.1.1.3 Overpayment due to inadmissible personal allowance - Rs 1.946 million**

According to regularization policy 2009, the services of the Charge Nurses (Bs-16) who were appointed through Special Selection Board / District Recruitment Committees on contract basis, were regularized time to time by taking

the posts out of purview of Punjab Service Commission under Rules-5 of the PPSC (Functions) Rules 1978 and in relaxation of Rules 4(8) of Punjab Civil Servant (appointment and condition services) Rules 1974. As per policy, the appointment on regular basis shall be prospective in nature and the officer shall have no right of entitlement to any back benefits

During financial attest audit of DAO, of District Health Authority Layyah for the year 2020-21, it was observed through scrutiny of record and HR data that the service of various officers were regularized from time to time but their salaries were not re-fixed as per regularization policy. Back benefits were awarded to them in the shape of personal allowance without entitlement which resulted in overpayment of Rs 1.946 million. Moreover, the employees who were appointed through PPSC were also not entitled personal allowance because of new appointment. The questioned personal allowance was inadmissible to them

Audit recommends recovery besides discontinuation of said allowance.

In DAC meeting held on 08.10.2021 DAO replied that a recovery amounting to Rs 94,647 has been made in the SAP system in the month of 10/2021.

DAC decided to keep the para pending till actualization of recovery.

#### **2.1.1.4 Payment against irregular expenditure due to unlawful conduct of business of District Health Authority**

According to 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.

During financial attest audit of the DAO, District Health Authority Layyah for the year 2020-21, it was observed that DAO made payment against unauthorized approved budget by the Deputy Commissioner (administrator). Deputy Commissioner, Layyah continued to hold the office of Administrator of DHA and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 3,185.338 million and incurrence of expenditure during financial year 2020-21 was held irregular.

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Furthermore, powers of the House / Authority were concentrated in and used by a Government servant.

Audit recommends justification besides regularization of the expenditure from the competent authority.

## **CHAPTER 2.2**

### **DHA Layyah**

#### **2.2.1 Introduction**

**A.** District Health Authority Layyah was established on 01.01.2017 under Punjab Local Government Act (PLGA), 2013. DHA, Layyah 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.

Chief Executive Officer is the Principal Accounting Officer of the District Health Authority and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DHA is carried out proficiently, in accordance with laws and to coordinate the activities of the group of offices for coherent planning, development, effective and efficient functioning of DHA.

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

- i. establish, manage and supervise primary and secondary healthcare facilities and institutions of the district;
- ii. approve the budget of the Authority and allocate funds to health institutions;
- iii. coordinate health related emergency response during any natural calamity or emergency;
- iv. develop referral and technical support linkages between primary and secondary levels of healthcare on the one hand and tertiary level health facilities and medical education institutions on the other;
- v. ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- vi. ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and

- vii. ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Healthcare Commission.

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

**Table-1: Administrative Offices and Health Institutes**

Description	No. of offices / Health Institute
Basic Health Units	37
Government Rural Dispensary	24
MCH Centers	02
Rural Health Centre	06
Tehsil Head Quarter Hospitals	06
District Headquarter Hospital	01
Nursing School	01
District Health Development Centre	01
District Coordinator IRMNCH	01
District Health Officer	01
Dy. District Health Officer	03
District Blood Transfusion Officer	01
Chief Executive Officer	01

Source: CEO(DHA)

The table-2 given below shows the detail of total and audited formations of DHA Layyah:

**Table-2: Audit profile of the DHA, Layyah**

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2019-20	Revenue / Receipts audited F.Y. 2019-20
1	Formations	22	05	1,110.814	-
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

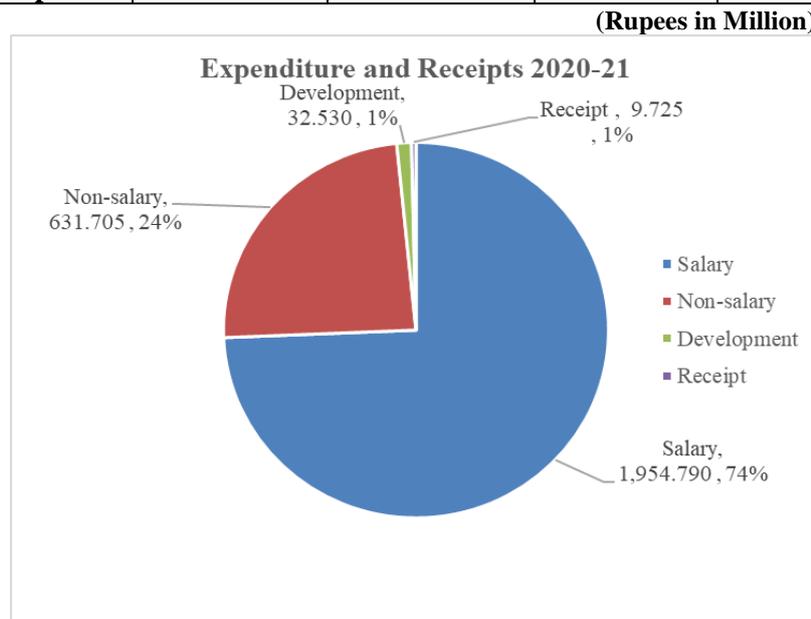
**B. Comments on Budget and Accounts (Variance Analysis)**

The detail of budget and expenditure is given in table-3 below:

**Table-3: Budget and Expenditure**

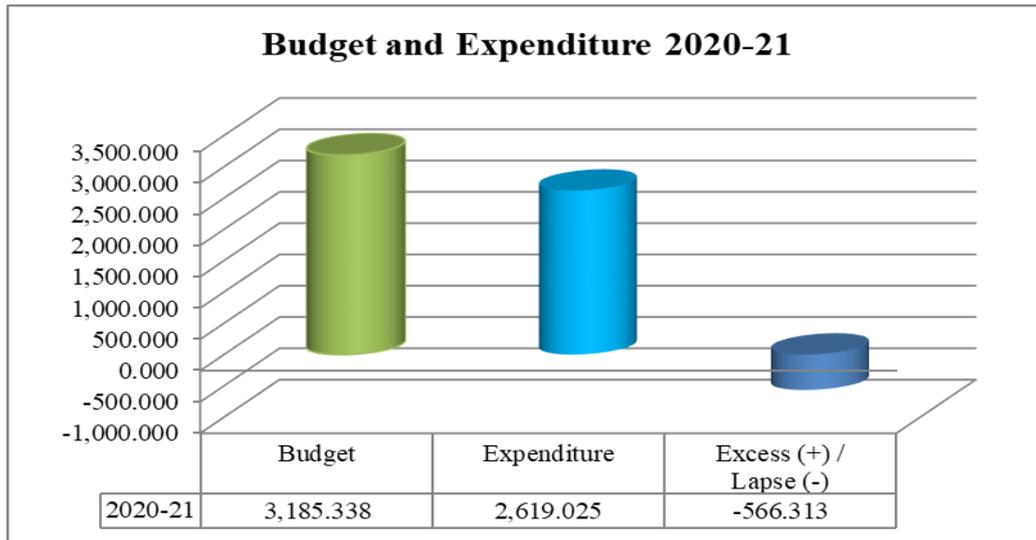
(Rupees in million)

Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	2,157.960	1,954.790	-203.170	-9
Non-Salary	985.000	631.705	-353.295	-36
Development	42.378	32.530	-9.848	-23
<b>Total</b>	<b>3,185.338</b>	<b>2,619.025</b>	<b>-566.313</b>	<b>-18</b>
<b>Receipt</b>	<b>9.725</b>	<b>9.725</b>		



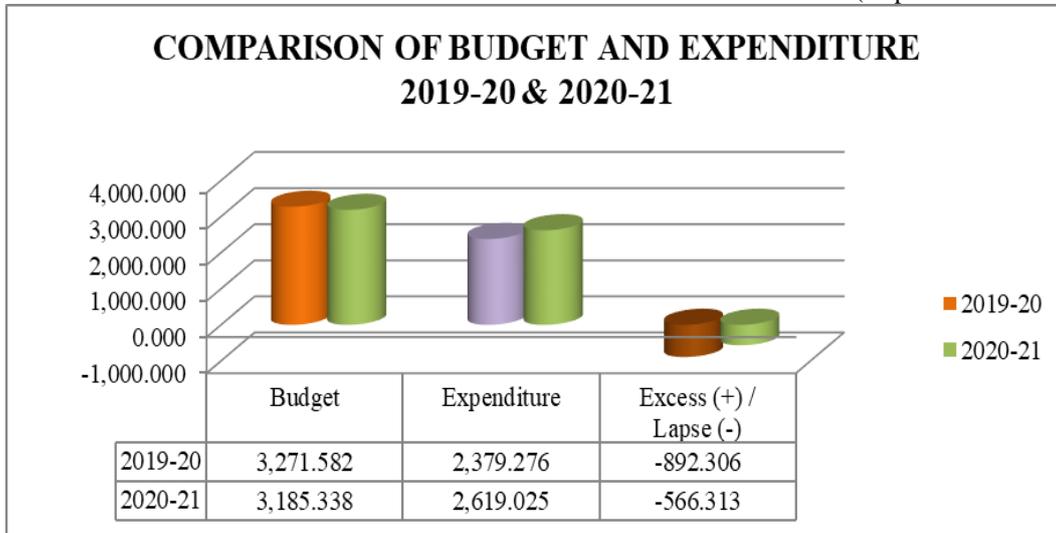
As per the Appropriation Accounts for the financial year 2020-21 of the DHA, Layyah, total original budget (Development and Non-Development) was Rs 1,399.644 million, supplementary grant was Rs 292.894 million and the final budget was Rs 1,692.538 million. Against the final budget, total expenditure of Rs 1,445.390 million was incurred by District Health Authority during financial year 2020-21.

(Rupees in Million)



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

(Rupees in Million)



There was 3% decrease in budget allocation and 10% increase in expenditure incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 566.313 million during 2020-21.

## C-Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 32%, 35% and 9% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 1,851.357 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Layyah was made on the basis of various indicators of all the health units for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Punjab Monitoring Information Unit). The objectives were to improve health facilities at each health unit, improved environment, facilitation to patients in OPD, vaccination and free of cost deliveries through proper monitoring at appropriate level. Detail of indicators and achievements are given below:

**Table-4: Status regarding Indicators and their achievements**

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21	Remarks
1	Outdoor Patients	2,552,000	2,339,059	Target not achieved
2	Indoor Patients	172,580	223,670	Target achieved
3	Surgical Cases	51,470	54,007	Target achieved
4	Cardiac Coronary Unit	15,000	17,109	Target achieved
5	Diagnostic Services (Laboratory, Radiology)	410,360	401,998	Target not achieved
6	Family Planning Activities	38,970	26,900	Target not achieved
7	Peads	190,000	214,651	Target achieved
8	Surgery	20,000	18,304	Target not achieved
9	T.B chest Treatment	2,500	2,231	Target not achieved
10	Free Medicine to Patients	100%	100%	Target achieved
11	EPI Vaccination	100%	100%	Target achieved

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21	Remarks
12	Sanctioned Posts (Doctors/Specialists)	453	437	Target not achieved
13	Gazetted Staff/ Technical Staff	1,477	1,448	Target not achieved
14	Other Staff	1,276	1,138	Target not achieved

\*Source: Data received from CEO (DHA) Layyah

### iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patient service, Diagnostic Services, Family Planning Activities, surgery and T.B treatment as intended in the indicators during 2020-21. Besides, it failed to fill the sanctioned posts in various category as availability of human resource is key for provision of better health facilities. Besides, it failed to fill the sanctioned posts in various categories as availability of human resource is key for provision of better health facilities.

CEO (DHA) failed to prepare authentic budget as per needs as budget was not optimally utilized, various funds of medicines, cost of other stores and development remained un-utilized due to inefficiency of the management in the area of financial planning. It is also concluded that DHA failed to achieve the targets and deliver the services as intended as most of the indicators were not achieved during 2020-21 against the set targets.

### Suggestion / remedial measures

PAO of District Health Authority is required to:

- Hold inquiries and fixing responsibility for losses, undue payments and wasteful expenditure.
- Maintain / produce auditable record and take action against the persons responsible for non-maintenance / non-production of record.
- Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- Expedite efforts for realization of various Government receipts.

- Ensure establishment of internal control system and proper implementation of the monitoring system.
- Rationalize budget with respect to utilization.
- Make efforts for obtaining of proportionate share of pension fund of defunct District Government and pension contribution from MC/DC.

### 2.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 171.137 million were raised as a result of this audit. This amount also includes recoverable of Rs 51.896 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-5: Classified Summary of Audit Observations**

(Rupees in Million)		
Sr. No.	Classification	Amount
1	Non-production of record	44.573
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural irregularities	0
A	HR / Employees related irregularities	0
B	Procurement related irregularities	115.537
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	11.027
5	Others	0
<b>Total</b>		<b>171.137</b>

### 2.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

**Table-6: Status of Previous Audit Reports**

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	19	PAC meeting was not convened
2	2018-19	25	PAC meeting was not convened
3	2019-20	30	PAC meeting was not convened
4	2020-20	11	PAC meeting was not convened

## 2.2.4 Audit Paras

### Non-production of record

#### 2.2.4.1 Non-production of record – Rs 44.573 million

According 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 form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

The following DDOs incurred expenditure of Rs 44.573 million during 2020-21, but vouched accounts along with supporting documents of the expenditure of development works, contingent expenditure and salaries were not produced for Audit verification:

(Rupees in Million)			
Sr. No.	DDOs	Nature of Record	Amount
1	CEO (DHA)	Vouched Account of contingent expenditure	0.819
2	District Officer (Health)	Arrear of Pay and allowances	14.827
3	MS DHQ Hospital Layyah	Repair and maintenance of building	3.105
4			21.246
5	MS THQ Hospital Fatehpur	Arrear of Pay and allowances	3.922
6		Vouched Account of contingent expenditure	0.654
<b>Total</b>			<b>44.573</b>

Due to poor financial management, record amounting to Rs 44.573 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that the record was available for verification. The reply was not tenable because the record was not produced in DAC.

✓  
DAC in its meeting held on 13.11.2021 directed the DDOs to provide the complete record. No further progress was intimated till finalization of this Report.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Paras:30,29,11,33,7,19]

## **Procedural irregularities**

### **2.2.4.2 Overpayment on account of pay and allowances – Rs 28.048 million**

According to Government of the Punjab, General Administration Department notification No.DS(O&M) 5-3/2004/contract (MF) 10-11-2010, all the Government employees working on contract basis in various Department were regularized w.e.f. 23.06.2011. Moreover, according to Government of the Punjab Regulation of Services Act, 2018, the service of employees was regularized from time to time and these appointees shall not be entitled to the payment of 30% SSB. Further according to the Government of the Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 04.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to Government of the Punjab Finance Department letter No. FD(M-11)1-15/82-PT-I dated 15.01.2000, in case of availability of designated residence, the Government servants for whom these are meant cannot draw house rent allowance and shall pay maintenance charges 5% even if they do not reside in house. Furthermore, as per Finance Department Notification No.SOX (H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Moreover, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will not be admissible during leave or joining time.

The DDOs of (DHA) Layyah paid an amount of Rs 28.048 million on account of pay and allowances during 2020-21. Scrutiny of record revealed that pay and allowances were not re-fixed after regularization and inadmissible conveyance allowance, house rent allowance, health sector reform allowance, non-practicing allowance and adhoc allowances were paid to employees. **(Annexure-3)**

Due to weak financial controls, overpayment of Rs 28.048 on account of pay and allowances were paid to employee.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that recovery has been started from the concerned employees. The reply was not tenable because in most of the cases recovery was not started.

DAC in its meeting held on 13.11.2021 directed the DDOs to recover the overpaid amount within stipulated time period. No progress was intimated till the finalization of this Report.

Audit recommends that amount overdrawn may be recovered from concerned officials and deposited into Government treasury.

[AIR Paras: 1,3,7,9,10,13,15,25,26,27,10,14,25,29,30,31,32,4,6,19,20,28, 29,32,33,29,33,34,39]

### 2.2.4.3 Unauthorized Drawl of Incentive Allowance –Rs 23.640 Million

According to Government of Punjab Health Department Notification No.SO(B&A)3-28/2015 dated 29.5.2015, incentive allowance at various rates was granted for specialists working at THQ hospitals in Punjab. In District Layyah, the same was granted for THQ Hospitals Chowbara, Karor Lal Esan and Layyah.

The following DDOs under the administrative control of CEO, (DHA) Layyah allowed payment of Rs 23.640 million on account of incentive allowance during 2020-21. The said allowance was not admissible at the given below hospitals as per above notifications. The detail is given below:

(Rupees in Million)			
Sr. No.	DDOs	Description	Amount
1	MS THQ Hospital Fatehpur	Incentive allowance	11.875
2	MS THQ Hospital Chowk Azam		11.765
<b>Total</b>			<b>23.640</b>

Due to weak financial management, inadmissible allowance of Rs 23.640 million were paid.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that incentive allowance was granted as per Health Department letter No. SO (B&A) 3-28/ 2015 dated 01.06.20215. The reply was not tenable because the THQ Fatehpur and Chowkazam were not included in the list given in the letter.

DAC in its meeting held on 13.11.2021 directed the DDOs to recover the overpaid amount within six months. No further progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the MS THQ Hospitals besides recovery of Rs 23.640 million from the beneficiaries.

[AIR Paras:2,23]

#### **2.2.4.4 Irregular payment against medicine without DTL report - Rs 20.867 million**

According to Government of the Punjab, Health Department letter No. SO (P-I) H/RC2001-2002/01 dated 29.09.2001, payment of cost of medicine is subject to receipt of DTL (drug testing laboratory) report.

Chief Executive Officer (District Health Authority) Layyah, made payment of Rs 20.867 million on account of supply of medicine without obtaining DTL report during 2020-21.

Due to weak financial management, unauthorized payment of Rs 20.867 million was made without DTL report.

The matter was reported to the CEO in August, 2021. It was replied that all the DTL reports have been received. The reply was not tenable because the DTL reports were issued during July 2021 whereas the payment was made during May/ June 2021.

DAC in its meeting held on 13.11.2021 directed the DDO to get the expenditure regularized from Competent Authority. No further progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on CEO (DHA) besides regularization of the expenditure.

[AIR Para:2]

#### **2.2.4.5 Irregular expenditure without advertisement - Rs 17.689 million**

According to Rules 09, 12(1) and 59(b) of the Punjab Procurement Rules, 2014 (as amended), 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. A procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Following DDOs of District Health Authority Layyah incurred expenditure of Rs 17.689 million on purchase of medicines, contingent expenditure, transportation, general store items etc. during 2020-21. The expenditure was incurred by splitting the cost of procurements to avoid tendering. The detail is given below:

**(Rupees in Million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	CEO (Health)	Transportation Charges	1.041
2	District Officer (Health)	Contingent Expenditure	2.236
3	MS DHQ Hospital Layyah	Store item	6.575
4		Chemistry Analyzer	0.500
5		Machinery	0.842
6	MS THQ Hospital Chowk Azam	Lab & store items	1.889
7	MS THQ Hospital Fatehpur	Store	4.111
8		Medicine	0.495
<b>Total</b>			<b>17.689</b>

Due to weak financial controls, irregular expenditure of Rs 17.689 million was incurred without tendering process.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that the expenditure was incurred in emergency and for smooth functioning of the health institutions. Further, the funds are released on quarterly basis and bulk purchases could not be made at a time. The reply was not tenable as the annual proposed procurement was not advertised as desired in rules.

DAC in its meeting held on 13.11.2021 directed the DDOs to get the expenditure regularized from Competent Authority. No further progress was intimated till finalization of this Report

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the CEO(DHA), DO(Health), MS DHQ Hospital and MS THQ Hospitals.

[AIR Paras:25,6,1,3,5,30,3,23]

#### **2.2.4.6 Loss due to unauthorized payment of allowances during leave and training period – Rs 12.089 million**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Following officer of District Health Authority (DHA) Layyah, paid various allowances during leave/training and salaries during EOL period amounting to Rs 12.089 million to staff members during the financial year 2020-21 which were not admissible. The detail is as below:

(Rupees in million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	District Officer (Health)	HPA,NPA,HSRA,SHCA during leave	0.780
		CA during leave on full pay	0.960
2	MS DHQ Hospital Layyah	Uniform, Nursing and Mess allowance	1.365
		HSRA,HPA, SHCA during leave	0.298
		HSRA,HPA, SHCA during training	2.205
		CA during leave	0.484
3	MS THQ Hospital Chowk Azam	HSRA,HPA, SHCA during training	2.141
		CA during leave	0.173
		Uniform, Nursing and Mess allowance	0.547
		HSRA,HPA, SHCA during training	0.500
4	MS THQ Hospital Fatehpur	HSRA,HPA, SHCA during leave	1.263
		Uniform and Mess allowance during leave	0.627
		Nursing allowance during leave	0.323
		CA during leave	0.423
<b>Total</b>			<b>12.089</b>

Due to weak internal controls, overpayment of Rs 12.089 million on account of pay and allowances were made during leave and training.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that the recovery has been started from the pay of employees. The reply was not tenable as in most of the cases, the recovery was not started.

DAC in its meeting held on 13.11.2021 directed the DDOs to ensure the recovery within period as stipulated in the minutes. No further progress was intimated till finalization of this Report

Audit recommends recovery from the beneficiaries besides fixing responsibility on the DO(Health), MS DHQ Hospital and MS THQ Hospitals.

[AIR Para:2,8,18,20,23,34,2,5,7, 31,10,20,22,24]

#### **2.2.4.7 Non-deduction of GST, income tax and withholding tax – Rs 5.190 million**

According to Section 153(1) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5<sup>th</sup> (20 percent) of the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

The following DDOs purchased various items during 2020-21 but necessary deduction of GST, Income Tax and Withholding Tax on services was not made at source which resulted in loss of Rs 5.190 million to the Government. The detail is given below:

<b>(Rupees in Million)</b>					
<b>Sr. No.</b>	<b>DDOs</b>	<b>GST</b>	<b>Income Tax</b>	<b>WHT on Services</b>	<b>Total</b>
1	CEO DHA	3.297	0	0	3.297
2	District Officer (Health)	0	0	1.048	1.048
3	MS THQ Hospital Fatehpur	0.534	0.311	0	0.845
<b>Total</b>					<b>5.190</b>

Due to weak financial management, loss of Rs 5.190 million was sustained by Government due to non deduction of GST and Income Tax.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that the suppliers have been directed to provide the proof of tax payments. The reply was not tenable as no proof of payment was provided.

DAC in its meeting held on 13.11.2021 directed the DDOs to get the proof of tax payments or otherwise recover the amount from the suppliers within fifteen days. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO(DHA), DO(Health) and MS THQ Hospital besides recovery of Rs 5.190 million.

[AIR Paras: 30,16,21,26]

#### **2.2.4.8 Non-recovery of Government receipts – Rs 3.985 million**

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

The following DDOs did not realize / deposit an amount of Rs 3.985 million on account of Hospital receipt, registration fee, liquidity damages, tender fee and cycle stand fee during 2019-20.

<b>(Rupees in Million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of receipts</b>	<b>Amount</b>
1	CEO (DHA)	Liquidity Damages	0.380
2		Government Receipt	0.042
3		Non issuance of license	0.008
4		Non registration of HCE	0.760
5	MS DHQ Hospital Layyah	Government Receipt	1.628
6		MLC fee	0.045
7		Medical board fee	0.023
8	MS THQ Hospital Chowk Azam	Government Receipt	0.008
9	MS THQ Hospital Fatehpur	Radiologist share	1.017
10		Annual Increment	0.074
<b>Total</b>			<b>3.985</b>

Due to weak financial management, loss of Rs 3.985 million was sustained by the Government.

The matter was reported to the CEO and DDOs concerned in August, 2020. DDOs replied that the employees responsible have been directed to deposit the

receipts into Government treasury without further delay. The reply was not tenable as no amount was deposited.

DAC in its meeting held on 13.11.2021 directed the DDOs to deposit the outstanding amount into the Government treasury and take disciplinary action against the person(s) responsible. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO(DHA), MS DHQ Hospital and MS THQ Hospitals besides recovery of Rs 3.985 million.

[AIR Paras:4,5,32,33,2,7,19,17,11,37]

#### **2.2.4.9 Unjustified payment of pay & allowances after transfer/quitting the job – Rs 2.584 million**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Following Officers of DHA Layyah, failed to recover overpaid amount of Rs 2.584 million from staff members who were transferred, resigned and left the job during 2020-21 but they continued to draw full pay and allowances from the budget of DDOs after their transfer. The detail is given below:

<b>(Rupees in Million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	MS DHQ Hospital	Left the job	0.720
2	MS THQ Hospital Chowk Azam		0.683
3		Absent from duty	1.054
4	MS THQ Hospital Fatehpur	Resign from job	0.013
5		Transfer from Job	0.114
<b>Total</b>			<b>2.584</b>

Due to weak internal controls, unauthorized payment of Rs 2.584 million on account of pay and allowances was made to employees after resigned and transfer.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs replied that the employees concerned have been directed to refund the amount. The reply was not tenable because no action was taken by the DDOs for recovery.

DAC in its meeting held on 13.11.2021 directed the DDOs to recover the overpaid amount within stipulated time period. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the beneficiaries besides fixing responsibility on the MS DHQ Hospital and MS THQ Hospitals.

[AIR Paras:17,3,14,32,36]

#### **2.2.4.10 Loss to Government due to payment against substandard medicine - Rs 1.445 million**

According to Govt. of the Punjab Health Department letter No. SO (P-I) H/RC2001-2002/01 dated 29.09.2001 payment of cost of medicine is subject to receipt of DTL report.

CEO (Health) of DHA Layyah made payment of Rs 1.445 million during 2020-21 for purchase of Clarithromycin Suspension 125mg/5ml. The DTL status of medicine was shown as failed and substandard. The said medicine was neither replaced nor amount was got refunded from the supplier.

Due to weak internal controls, loss of Rs 1.445 million was sustained by Government due to non observance of Government instruction.

The matter was reported to the CEO in August, 2021. DDO replied that the replacement of medicine is under process. The reply was not tenable because the payment was made before the DTL report and despite lapse of considerable time, the medicine was not replaced.

DAC in its meeting held on 13.11.2021 directed the DDO to get the medicine replaced without further delay. No progress was intimated till the finalization of this Report.

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Audit recommends fixing responsibility on CEO(DHA) besides recovery of Government funds and getting the supplier blacklisted.

[AIR Para: 6]

## Value for money and service delivery issues

### 2.2.4.11 Loss due to non-auction of Canteen and Parking Stand – Rs 11.027 million

According to Paras 2,3&4 of Government of the Punjab, Health Department's Notification No.S.O.(PH)1-10/2008 dated 16.04.2013, all hospital administrations are directed to immediately take necessary action for auction of the parking stands / lots available in hospitals strictly in accordance with PPRA Rules.

MS DHQ Hospital Layyah, did not auction collection rights of parking stand and canteen valuing Rs 11.027 million and no revenue was generated from those sources during 2020-21.

(Rupees in million)

Name of Lease	Auctioned amount during 2019-20	Auctioned Amount during 2021-22	Expected loss 2020-21
Parking Stand	0.584 per month	0.542 per month	6.760
Canteen fee		0.356 per month	4.267
<b>Total</b>			<b>11.027</b>

Due to poor financial control, loss of Rs 11.027 was sustained by Government.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO replied that the tender process was completed by him but the award was stopped on the direction of ACE (Anticorruption Establishment). The same has been awarded for Financial Year 2021-22. The reply was not tenable because no such direction of Anticorruption Establishment was produced. Moreover, departmental collection was also not started by the MS.

DAC in its meeting held on 13.11.2021 directed the CEO(DHA) to inquire the matter for fixing the responsibility against the person at fault for non-auctioned of parking stands and non-collection of parking fee as per Health Department notification No.S.O(H&D)7-9/2017 (U.C) dated 17.08.2019. No further progress was intimated till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the MS DHQ Hospital causing loss to the Government.

[AIR Para: 6]

#### **2.2.4.12 Irregular expenditure due to unlawful conduct of business of District Health Authority**

According to 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.

Deputy Commissioner, Layyah authorized the budget of DHA Layyah Financial Year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Health Authority, Layyah including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 1,445.390 million was held unlawful.

Due to poor financial management, business of the DHA Layyah was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 1,692.538 million.

The matter was reported to the CEO in August, 2021. CEO replied that as per Notification issued by Govt. of the Punjab Local Government & Community Development Department Lahore No. SOR(LG)38-5/2014 dated 01.01.2017, the Deputy Commissioner of the district is designated as administrator of the District Health Authority. The reply was not tenable as the tenure as stipulated in rule has been expired.

DAC in its meeting held on 13.11.2021 directed the CEO to take up the matter with Government of Punjab Finance Department for regularization of expenditure. No progress was intimated till the finalization of this Report.

Audit recommends that matter may be taken up with the Competent Authority for regularization of the matter.

[AIR Para: 1]

### **3. District Health Authority (DHA) Muzaffargarh**

#### **CHAPTER 3.1**

##### **Public Financial Management Issues**

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Health Authority Muzaffargarh on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Muzaffargarh for the financial year 2020-21 have been reported in this chapter.

##### **Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2020-21)**

The following issues surfaced during Financial Attest Audit of District Health Authority Muzaffargarh for the Audit Year 2021-22:

- Payment of HSRA in excess than the admissible rate - Rs 3.054 million
- Unauthorized payment of 30% Social Security Benefit - Rs4.051 million.
- Recovery of unauthorized payment of salaries during Extraordinary Leave (without pay) - Rs 1.382 Million
- Unauthorized approval of budget by the Deputy Commissioner and irregular expenditure of DHA-Rs 3,430.966 million.

### **3.1.1 Audit Paras**

#### **3.1.1.1 Unauthorized payment of 30% Social Security Benefit - Rs 4.051 million**

According to Government of the Punjab S&GA Department (Regulation Wing) vide Notification No. SO(ERB)(S&GAD)5-19/2018 dated 29.07.2019 Chief Minister has been pleased to allow that the administrative departments may proceed further regarding regular appointment of their contract employees. The social security benefit @ 30% of pay was permissible to the contract employees and they were not entitled for pension benefits. In compliance of above letter the employees were regularized by the competent authority i.e CEO Health. According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

During certification audit of District Account Office Muzaffargarh (District Health Authority) for the financial year 2020-21, it was observed that various employees drew Social Security Benefit amounting Rs 4.051 million. But employees were shown working on contract after three years and since long and extension of contract was also not provided. Social Security Benefit was inadmissible after regularization and Govt. sustained loss.

Audit recommends probing the matter, fixing the responsibility on the persons(s) at fault besides recovery of overpayment from the concerned.

The DAO replied that, Letter No. 174 dated 4.10.2021 and No. 5133 dated 05.10.21 has been issued to the CEO/DDOs to submit the change forms along with detailed record/ orders copies of service record/ books for necessary rectification / correction of Pay along with recoveries. Progress will be shown on next meeting.

In the DAC meeting held on dated 08.10.21 it was decided that, Para stands for recovery/ compliance.

### **3.1.1.2 Payment of HSRA in excess than the admissible rate- Rs 3.054 million**

According to Government of Punjab Health Department Letter NO.PO(P&E-I)19-113/2004(v) dated 13.4.2007, the rate for HSRA will be as follows:

<b>Post</b>	<b>Less Attractive THQ Hospitals</b>	<b>Less Attractive DHQ / THQ Hospital</b>	<b>Other DHQ Hospital</b>
MO/Dental Surgeon (BS-17)	8,000	5,000	-
WMO/Women Dental Surgeon (BS-17)	10,000	6,000	-
MS THQ	12,000	7,000	-
Anesthetist/Radio Grapher (BS-18)	30,000	23,000	12,000
Other specialists (BS-18)	22,000	15,000	8,000

Further according to Govt. of Punjab notification No. PO(D-II)2-05/2008(VOL-II) dated 25.02.21 THQ Jatoi is notified as 60 bedded (upgraded).

During certification audit of District Account Office Muzaffargarh (District Health Authority) for the financial year 2020-21, it was observed that DAO allowed HSRA to the hospital doctors and specialists at the rate of less attractive THQ Hospital. Whereas the said THQ Hospital was not declared as less attractive does not fall in this category as no proof was provided. Further, the drawl of rates not admissible at THQ resulted in overpayment of Rs 3.054 million.

The DAO replied that, Letter No. 174 dated 4.10.2021 has been issued to the CEO/DDOs. The status of the THQ Alipur & THQ Jatoi. Necessary correction / recovery will be incorporated after receiving reply from CEO Health / Health Department.

Audit recommends recovery of overpayment besides taking action against the person responsible.

In the DAC meeting held on dated 08.10.21 it was decided that, Para stands for recovery within 3 months.

### **3.1.1.3 Recovery of Unauthorized Payment of Pay And Allowances during Extraordinary Leave (without Pay) Rs 1.382 Million**

According to the Government of the Punjab Primary and secondary Healthcare Department Letter No.SO(G) P&SHD/2-33/2017/EMOs/200 dated 15.07.2017, you shall be governed by the leave rules contained in the Revised

Leave Rules shall not apply. According to rule 2.33 of PFR VOL-I “every Government servant realize fully and clearly that he will be held responsible for any loss sustained by Government through fraud or negligence on his part”. According to clause 9 of Punjab District Authorities Accounts Rules 2017, that DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

During certification audit of District Account Office Muzaffargarh (District Health Authority) for the financial year 2020-21, it was observed that employees were paid pay and allowance Rs 1.382 million during extraordinary leave (without pay) and leave on half pay period. The payment was unauthorized, inadmissible and without performing duty. Due to non-stoppage of pay Govt. sustained loss.

Audit recommends probing the matter, fixing the responsibility on the persons(s) at fault besides recovery of overpayment from the concerned.

The DAO replied that, recoveries have been incorporated in the monthly payroll of the October 2021.

In the DAC meeting held on dated 08.10.21 it was decided that, Para stands for recovery within two months.

#### **3.1.1.4 Unauthorized approval of budget by the Deputy Commissioner and irregular expenditure of DHA**

According to 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.

In violation of above rules, Deputy Commissioner, Muzaffargarh continued to hold the office of Administrator of DHA and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 3,430.966 million and DAO allowed payment of expenditure

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during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by the Government servant. Expenditure incurred was irregular.

Audit recommends justification besides regularization of the expenditure from the competent authority.

The DAO replied that, the matter relates to the Finance Department. In the subject matter clarification will be seek out from the Finance Department.

In the DAC meeting held on dated 08.10.21 it was decided that, Para stands for decision in the clearing house meeting.

## **CHAPTER 3.2**

### **DHA Muzaffargarh**

#### **3.2.1 Introduction**

**A.** District Health Authority, Muzaffargarh was established on 01.01.2017 under Punjab Local Government Act (PLGA), 2013. DHA, Muzaffargarh 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.

Chief Executive Officer is the Principal Accounting Officer of the District Health Authority and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DHA is carried out proficiently, in accordance with laws and to coordinate the activities of the group of offices for coherent planning, development, effective and efficient functioning of DHA.

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

- i. establish, manage and supervise primary and secondary healthcare facilities and institutions of the district;
- ii. approve the budget of the Authority and allocate funds to health institutions;
- iii. coordinate health related emergency response during any natural calamity or emergency;
- iv. develop referral and technical support linkages between primary and secondary levels of healthcare on the one hand and tertiary level health facilities and medical education institutions on the other;
- v. ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- vi. ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and

- vii. ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Healthcare Commission.

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

**Table-1: Administrative Offices and Health Institutes**

Description	No. of offices / Health Institute
Basic Health Units	72
Government Rural Dispensary	14
Rural Dispensaries	20
MCH Centers	06
Rural Health Centre	13
Tehsil Head Quarter Hospitals	04
District Headquarter Hospital	01
Nursing School	01
District Health Development Centre	01
District Health Officers	01
Dy. District Health Officer	04
District Blood Transfusion Officer	01
Chief Executive Officer	01

(Source: CEO, DHA)

The table-2 given below shows the detail of total and audited formations of DHA Muzaffargarh.

**Table-2: Audit profile of the DHA, Muzaffargarh**

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2020-21	Revenue /Receipts audited F.Y. 2020-21
1	Formations	27	05	1,303.376	
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

**B. Comments on Budget and Accounts (Variance Analysis)**

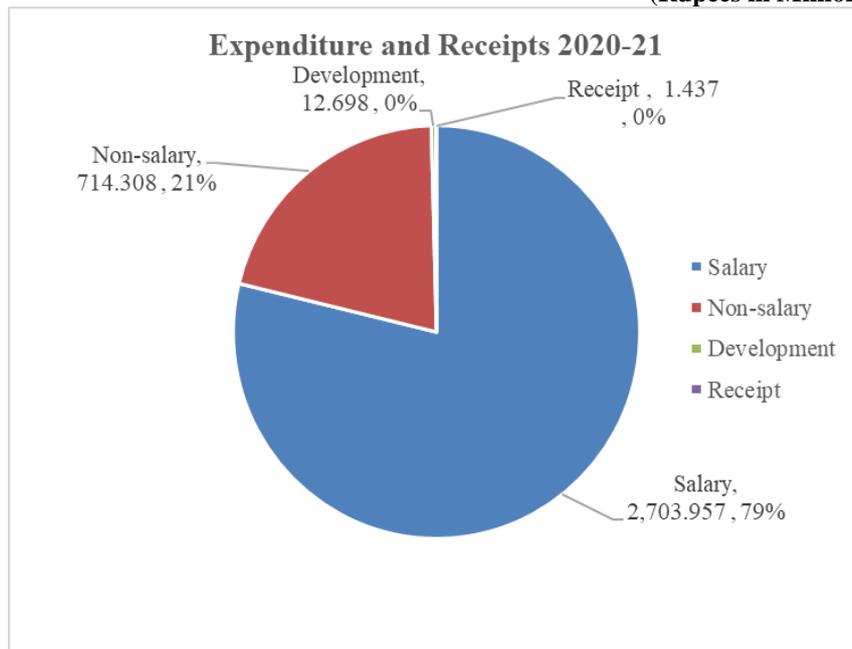
The detail of budget and expenditure is given in table-3 below:

**Table-3: Budget and Expenditure**

(Rupees in million)

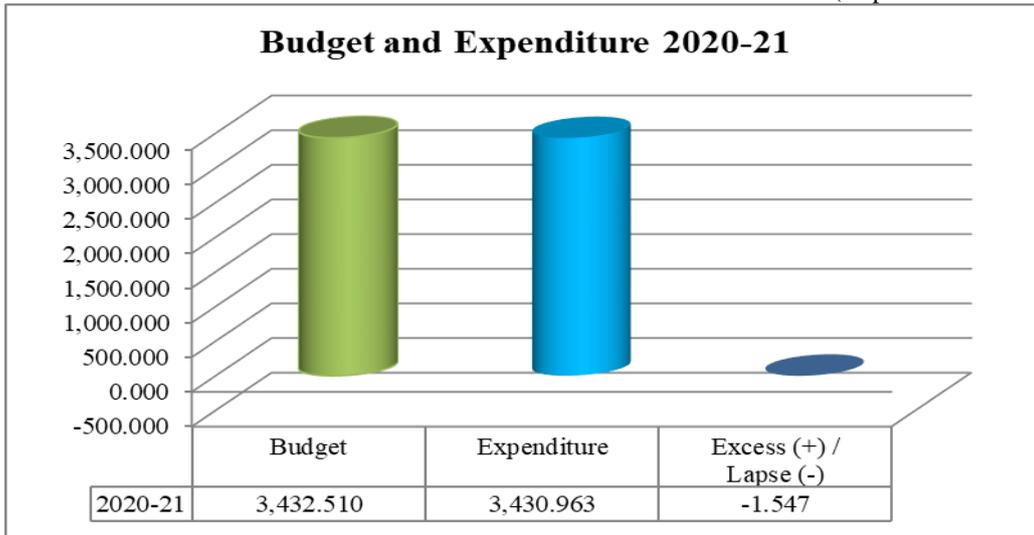
Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	2,704.500	2,703.957	-0.543	-0.02
Non-Salary	715.235	714.308	-0.927	-0.13
Development	12.775	12.698	-0.077	-0.60
<b>Total</b>	<b>3,432.51</b>	<b>3,430.963</b>	<b>-1.547</b>	<b>-0.05</b>
<b>Receipts</b>	<b>1.437</b>	<b>1.437</b>		

(Rupees in Million)



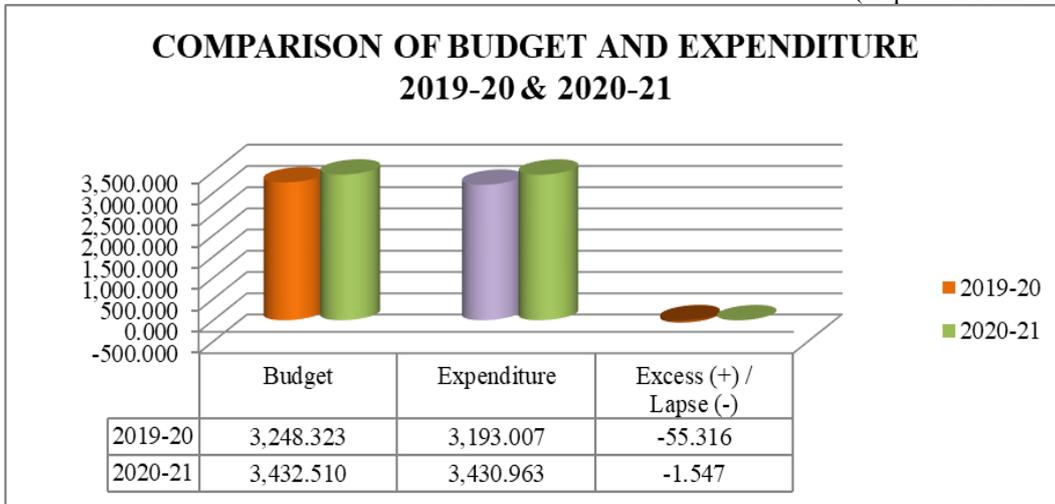
As per the Appropriation Accounts for the financial year 2020-21 of the DHA, Muzaffargarh, total original budget (Development and Non-Development) was Rs 3,336.582 million, supplementary grant was Rs 95.928 million and the final budget was Rs 3,432.510 million. Against the final budget, total expenditure of Rs 3,430.963 million was incurred by District Health Authority during financial year 2020-21.

(Rupees in Million)



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

(Rupees in Million)



There was 6% increase in budget allocation and 7% increase in expenditure incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 1.547 million during 2020-21.

## C-Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 0.3%, 9% and 91% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 353.729 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Muzaffargarh was made on the basis of various indicators of all the health units for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Punjab Monitoring Information Unit). The objectives were to improve health facilities at each health unit, improved environment, facilitation to patients in OPD, vaccination and free of cost deliveries through proper monitoring at appropriate level. Detail of indicators and achievements are given below:

**Table-4: Status regarding Indicators and their achievements**

Sr. No.	Sub-indicators	Target 2020-21	Achievement 2020-21	Remarks
1	Outdoor Patients	2,598,200	5,216,220	Target Achieved
2	Indoor Patients	195,094	184,194	Target not Achieved
3	Surgical Cases	9,669	9,669	Target Achieved
4	Cardiac Coronary Unit	1,756	1,397	Target not Achieved
5	Diagnostics Services (Laboratory, Radiology)	943,176	947,236	Target Achieved
6	Family Planning Activities	90,730	90,730	Target Achieved
7	Peads	40,641	34,620	Target not Achieved
8	Surgery	48,905	53,900	Target Achieved
9	T.B chest Treatment	9,318	10,141	Target Achieved
10	Free Medicine to Patients	2,012,746	5,216,220	Target Achieved

\*Source: Data received from CEO (DHA)

### **iii. Service Delivery Issues**

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patient, Cardiac Coronary Unit and peads as intended in the indicators during 2020-21.

CEO (DHA) failed to prepare authentic budget as per needs as budget was not optimally utilized, various funds of medicines, cost of other stores and development remained un-utilized due to inefficiency of the management in the area of financial planning. It is also concluded that DHA failed to achieve the targets and deliver the services as intended as most of the indicators were not achieved during 2020-21 against the set targets.

#### **Suggestion / remedial measures**

PAO of District Health Authority is required to:

- Hold inquiries and fixing responsibility for losses, undue payments and wasteful expenditure.
- Maintain / produce auditable record and take action against the persons responsible for non-maintenance / non-production of record.
- Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- Expedite efforts for realization of various Government receipts.
- Ensure establishment of internal control system and proper implementation of the monitoring system.
- Rationalize budget with respect to utilization.
- Make efforts for obtaining of proportionate share of pension fund of defunct District Government and pension contribution from MC/DC.

#### **3.2.2 Classified Summary of Audit Observations**

Audit observations amounting to Rs 170.827 million were raised as a result of this audit. This amount also includes recoverable of Rs 66.866 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-5: Classified Summary of Audit Observations**

(Rs in Million)

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount</b>
1	Non-production of record	11.734
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural irregularities	0
A	HR / Employees related irregularities	0
B	Procurement related irregularities	151.655
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	7.438
5	Others	0
<b>Total</b>		<b>170.827</b>

**3.2.3 Comments on the Status of Compliance with PAC Directives**

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

**Table-6: Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	18	PAC meeting was not convened
2	2018-19	33	PAC meeting was not convened
3	2019-20	24	PAC meeting was not convened
4	2020-21	07	PAC meeting was not convened

### 3.2.4 Audit Paras

#### Non-production of record

##### 3.2.4.1 Non-production of record – Rs 11.734 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 form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

The following DDOs incurred expenditure of Rs 11.734 million during 2020-21, but vouched accounts along with supporting documents of the expenditure of development works, procurement, contingent expenditure, store items and salaries were not produced for Audit verification:

(Rupees in Million)

Sr. No.	DDOs	Nature of Record	Amount
1	MS DHQ Hospital Muzaffargarh	Vouched account	3.453
2	MS THQ Hospital Kot Addu	Arrear of Pay and allowances	8.281
<b>Total</b>			<b>11.734</b>

Due to poor financial management, record amounting to Rs 11.734 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Para:23]

## Procedural irregularities

### 3.2.4.2 Irregular expenditure without tenders - Rs 66.541 million

According to Rules 4, 8, 9 and 12 of the Punjab Procurement Rules, 2014 (as amended), procuring agency shall ensure that the procurement brings value for money and the process is efficient and economical. Annual planning for all proposed procurements would be devised within one month in order to obtain benefits that are likely to accrue to procuring agency in future. All proposed procurements for each financial year shall be announced in appropriate manner and shall be proceeded accordingly without splitting or regrouping. Procurements of more than Rs 200,000 and upto the limit of Rs 3,000,000 shall be advertised on the website of Authority.

Five DDOs of District Health Authority, Muzaffargarh, incurred expenditure of Rs 66.541 million on purchase of medicines, stationery, printing material, machinery, equipment, general store items etc. during 2020-21. Contrary to the above rules, expenditure was incurred by splitting the cost of procurements to avoid tendering process. The detail is given below:

**(Rupees in Million)**

Sr. No.	DDOs	Description	Amount
1	CEO (Health)	Stationery, Printing & GS items	4.151
2	District Officer (Health)	Medicine	7.710
3		Store items	16.059
4	MS DHQ Hospital M.Garh	Lab & store item	4.954
5	MS THQ Hospital Kot Addu	Store items	5.763
6		Stationery and printing	1.439
7	MS THQ Hospital Jatoi	Store item	24.800
8		Store item & Civil work	1.665
<b>Total</b>			<b>66.541</b>

Due to weak managerial controls and non-adherence to procurement rules, irregular expenditure of Rs 66.541 million was incurred without tendering process.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated

20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the CEO(DHA), DO(Health), MS DHQ Hospital and MS THQ Hospitals.

[AIR Paras:1,7,12,27,1,5,21,33]

### **3.2.4.3 Overpayment on account of pay and allowances – Rs 41.590 million**

According to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. According to Government of the Punjab Regulation of Services Act, 2018, the service of employees was regularized from time to time and these appointees shall not be entitled to the payment of 30% SSB. Moreover, according to Government of Punjab, Finance Department letter No. FD(M-I) 1-15/82-F-I dated 15.01.2000, in case of designated residence, the officer / official for which the residence was meant could not draw house rent allowance. Moreover, according to Para No. 4 of Government of Punjab Finance Department letter No. FD.SR.I.9-4/86 (P) (PR) dated 04.12.2012, it was clarified that the employees who were residing in the residential colonies situated within work premises were not entitled to the facility of conveyance allowance.

The officers of (DHA) Muzaffargarh overpaid an amount of Rs 41.590 million on account of pay and allowances during 2020-21. Scrutiny of record revealed that pay and allowances were not re-fixed after regularization and inadmissible allowances were paid to employees. (**Annexure-4**)

Due to weak financial control, overpayment of Rs 41.590 million on account of pay and allowances were paid to employees.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends that amount overdrawn may be recovered from concerned officials and deposited into Government treasury.

[AIR Paras: 8,9,10,11,25,1,2,3,4,5,6,9,11,13,23,3,6,8,11,12,14,15,17,3,6,10,15, 25,26, 5,6,8,9,14,17,18,26]

#### **3.2.4.4 Non-black listing of the firms due to non-supply of medicines – Rs 12.929 million**

As per PPRA rules 21 (A-1) A procuring agency may, for a specified period, debar a bidder or contractor from participating in any public procurement process of the procuring agency, if the bidder or contractor has: (a) acted in a manner detrimental to the public interest or good practices; (b) consistently failed to perform his obligation under the contract; (c) not performed the contract up to the mark; or (d) indulged in any corrupt practice.

MS DHQ Hospital Muzaffargarh and THQ Hospital Kot Addu did not make efforts for black listing of firm, which could not supply medicines amounting to Rs 12.929 million as per supply orders. DDOs neither made correspondence with concerned firms/ companies nor with CEO (DHA) Muzaffargarh regarding non-provision of medicines despite lapse of a considerable time. Detail is given below:

(Rupees in Million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Financial Year</b>	<b>Amount of medicines not supplied</b>
1	MS DHQ Hospital Muzaffargarh	2020-21	2.456
2	MS THQ Hospital Kot Addu	2020-21	10.473
<b>Total</b>			<b>12.929</b>

Due to weak administrative controls, firms were bot blacklisted in violation of rules.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends getting medicines from the concerned firms at the earliest or black listing of firms within a month besides fixing responsibility on the MS DHQ Hospital and MS THQ Hospital.

[AIR Paras: 37, 21]

### **3.2.4.5 Loss due to unauthorized payment of pay & allowances during EOL, LFP and training period – Rs 11.992 million**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Further According to Government of Punjab Health Department (in light of FD Letter no FD.Sr-1/6-8/2018 dated 30.09.2020, Doctors working in SHC & ME Department are not entitled to grant of Health Professional Allowance, Special Health Care Allowance, Non Practice Allowance and Health Sector Reform Allowance during any kind of leave.. Further, according to Govt. of Punjab Finance Department Notification No.SOX(H-I) 6-91 2004-1 Dated 14-07-2008, Health Sector Reforms Allowance is not admissible to officers/staff proceeding on leave except Maternity / Hajj leave.

Following DDOs of District Health Authority (DHA) Muzaffargarh paid pay and allowances of Rs 11.992 million to staff members who were on EOL, LFP, training or quit the job during 2020-21 as detail below:

(Rupees in million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	CEO (Health)	Allowances during leave	0.999
2	District Officer (Health)	Conveyance allowance during leave	0.174
3	MS DHQ Hospital Muzaffargarh	Pay and allowances after left the job	0.702
		Pay and allowances during EOL	0.196
		Allowances during leave	1.145
		Uniform, mess and nursing allowance	2.356

Sr. No.	DDOs	Description	Amount
		HSRA and compensatory allowance	0.923
4	MS THQ Hospital Kot Addu	Pay and allowances during EOL	0.555
		HPA, HSRA & SHC during training	1.358
		Conveyance Allowance during leave	0.372
		HPA, HSRA and incentive allowance	0.856
		Mess, dress & Nursing allowance during leave	0.849
5	MS THQ Hospital Jatoi	CA & HSRA	0.256
		Pay and allowances during EOL	0.635
		<b>Total</b>	<b>11.992</b>

Due to weak internal controls, overpayment of Rs 11.992 million on account of pay and allowances were made to employees during leave and training.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned besides fixing responsibility on the CEO(DHA), DO(Health), MS DHQ Hospital and MS THQ Hospitals.

[AIR Para:23,21,1,2,7,13,16,4,14,18,22,23,11,12,24]

### **3.2.4.6 Doubtful consumption of medicine in various departments of hospitals – Rs 10.337 million**

According to Rule 15.4 (a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. Furthermore, according to Rule 15.4 & 15.5 of PFR Vol-I, all material received must be taken into stock and its issuance be shown accordingly.

The following Officers of DHA Muzaffargarh did not ensure maintenance of proper consumption record of medicines costing Rs 10.337 million during 2020-21. The medicines were issued from main medicine store to different departments, RHCs

(Rural Health Center) and BHUs (Basic Health Unit) without approval of indent. Furthermore, overwriting was noticed on stock register of medicine. The detail is given below:

<b>(Rupees in Million)</b>		
<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	Chief Executive Officer (Health)	2.087
		0.194
		4.667
2	District Officer (Health)	1.427
3	MS DHQ Hospital	1.962
<b>Total</b>		<b>10.337</b>

Due to weak internal controls, loss of Rs 10.337 million was sustained by the Government

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry of the matter besides fixing of responsibility on the CEO(DHA), DO(Health) and MS DHQ Hospital.

[AIR Paras:4,5,6,27,32]

### **3.2.4.7 Non-deduction of GST & Income Tax – Rs 5.846 million**

According to Section 153(1) of Income Tax Ordinance, 2001, every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable. Furthermore, according to Clause 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents are required to deduct an amount equal to 1/5<sup>th</sup> (20 percent) of the total Sales Tax. Moreover, according to Rule 5 of Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

The following DDOs purchased various items during 2020-21 but necessary deduction of GST, Income Tax and Tax on services was not made at source/non verification of GST deducted which resulted in loss of Rs 5.846 million to the Government. The detail is given below:

(Rupees in Million)				
Sr. No.	DDOs	GST	Income Tax	Total
1	CEO DHA		0.049	0.049
2	District Officer (Health)	2.082		2.082
3	MS THQ Hospital Kot Addu		0.142	0.142
4	MS THQ Hospital Jatoi	3.310	0.263	3.573
<b>Total</b>				<b>5.846</b>

Due to weak financial management, excess payment of Rs 5.846 million was made to suppliers/service providers/contractors.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO(DHA), DO(Health) and MS THQ Hospitals besides recovery of Rs 5.846 million.

[AIR Paras:16,28,12,13,30]

### **3.2.4.8 Irregular payments to suppliers in cash – Rs 3.120 million**

According to Rule 4 of the Punjab District Authorities (Accounts) Rules, 2017, payments exceeding Rs1,000 from local fund shall be made through crossed, non-negotiable cheques. Further, according to Rule 4.49 of Sub-treasury Rules, payments of Rs 10,000 and above to contractors and suppliers shall not be made in cash by the DDOs. At places where pre-audit is conducted and pre-audit cheques are issued, the DDO shall make an endorsement on the bill requiring a separate crossed cheque in his favour. The Accountant General, Punjab shall then issue a crossed cheque in favour of DDO who will then endorse the cheque in favour of the

contractor/ supplier and deliver it to him on proper identification and obtain his acknowledgement.

District Officer (Health) Muzaffargarh, made various payments involving an expenditure of Rs 3.120 million on purchase of various items during 2020-21. The record showed that DDOs made payments to suppliers in cash instead of making direct vendor payments or payments through crossed cheques to suppliers as per prescribed rules.

Due to financial indiscipline, cash payments amounting Rs 3.120 million were made irregularly to vendors.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry for fixing responsibility on the DO(Health) besides regularization of the matter.

[AIR Para: 14]

## Value for money and service delivery issues

### 3.2.4.9 Non-recovery of Government receipts – Rs 7.438 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

The following DDOs/Collection Officers did not realize / deposit an amount of Rs 7.438 million on account of Hospital receipt, registration fee, liquidity damages, tender fee and cycle stand fee during 2020-21. The detail is given on the following page:

(Rupees in Million)			
Sr. No.	DDOs	Description	Amount
1	CEO (DHA)	Liquidity damages	0.287
		Performance Guaranty	0.634
		Non forfeiture of Earnest money	0.428
		Non forfeiture of performance security	0.199
2	District Officer(Health)	Overpayment of POL	0.174
3	MS DHQ Hospital M.Garh	Canteen and parking stand fee	0.224
		Government receipt	1.197
		MLC	0.032
		Liquidity damages	0.221
4	MS THQ Hospital Kot Addu	Cycle stand fee	0.355
		MLC	0.063
5	MS THQ Hospital Jatoi	Cycle stand Canteen fee	1.774
		Government receipt	0.348
		Penal rent	0.929
		Tender sale money	0.040
		Discount on local purchase	0.331
		Cost of sample	0.076
		<b>Total</b>	

Due to weak financial management, loss of Rs 7.438 million sustained by Government.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated

20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO(DHA), DO(Health), MS DHQ Hospital and MS THQ Hospitals besides recovery of Rs 7.438 million.

[AIR Paras:12,13,14,15,22,4,5,9,34,2,9,1,4,7,16,19,27,32]

### **3.2.4.10 Irregular expenditure due to unlawful conduct of business of District Health Authority**

According to 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.

Deputy Commissioner, Muzaffargarh authorized the budget of DHA Muzaffargarh Financial Year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Health Authority, Muzaffargarh including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 3,430.963 million was held unlawful.

Due to poor financial management, business of the DHA Muzaffargarh was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 3,432.510 million.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-909 dated 20.09.2021 and No.RDA/DGK/CD-1010 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends that matter may be taken up with the competent authority for regularization of the matter.

[AIR Para: 28]

## **4. District Health Authority (DHA) Rajanpur**

### **CHAPTER 4.1**

#### **Public Financial Management Issues**

Directorate General Audit, District Governments Punjab (South) Multan conducts Financial Attest Audit of the Accounts of District Health Authority Rajanpur on annual basis. The significant observations emerging from Management Letter as a result of Financial Attest Audit issued to the District Accounts Officer Rajanpur for the financial year 2020-21 have been reported in this chapter.

#### **Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2020-21)**

The following issues surfaced during Financial Attest Audit of District Health Authority Rajanpur for the Audit Year 2021-22:

- Recovery of Conveyance allowance paid to employees residing in Hospital premise- Rs 4.283 Million
- Inadmissible payment of Non Practicing allowance to doctors working on Administrative post-Rs 0.897 million
- Payment against irregular expenditure due to unlawful conduct of business of District Health Authority - Rs 1,546.922 million

#### **4.1.1 Audit paras**

##### **4.1.1.1 Recovery of Conveyance allowance paid to employees residing in Hospital premise- Rs 4.283 Million**

According to Government of Punjab, Finance Department letter No. FD.SR.1.9-4/86 (P) (PR) dated 04.12.2012, Sr. No. 4 It is further clarified that the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance.

During Financial Attest Audit of District Account Office Rajanpur of District Health Authority for the year 2020-21, it was observed that DAO allowed Conveyance Allowance to MOs/WMOs/ LHV's/Midwives and dispensers/MTs, as they have designated residencies in the premise of Hospital. It resulted into overpayment of Rs 4.283 million.

Audit recommends probing the matter, fixing the responsibility on the persons(s) at fault besides recovery of overpayment from the concerned.

The DAO replied, in DAC meeting held on 08-10-2021, "Lahore High Court Multan Bench, in writ petition No.11550/writ at 12.03.2014 and Deputy Commissioner, Rajanpur vide letter No.1576/HC(E) dated 17.03.2014 (copies enclosed) Honorable Court decided that the process of recovery of already granted/House Rent Allowance and Conveyance Allowance to be discontinued forthwith. The matter purely relates to Department concerned as this office has no power to physically check the residences. Hence, requested to drop the Para or transfer to Health Department."

DAC directed the DAO to take up the matter with the Health Department and resubmit the reply in next meeting.

##### **4.1.1.2 Inadmissible payment of Non Practicing allowance to doctors working on Administrative post-Rs 0.897 million**

According to Finance Department clarification notification No. FD.SR-I/6-4/2019-10759 dated 05.04.2021. Sr. No. 2 NPA is not admissible to doctors working in P&SH department and SH& ME department serving on administrative

post. The same facility has not been extended to the doctors working on administrative post in other administrative departments.

During certification audit of District Account Office Rajanpur (District Health Authority) for the financial year 2020-21, it was observed that officers withdrew NPA @ Rs 28762 per month for 2020-21 valuing Rs 0.897 million. The NPA was unauthorized and not admissible as per above clarification letter and Govt. sustained loss of Rs0.897 million.

DAO replied that recovery of overpayment have been incorporated in SAP R/3 system w.e.f 01.10.2021 to 30.09.2022 through monthly Pay roll and further have also been delimited. DAO was directed to ensure recovery within 3 months.

Audit recommends probing the matter, fixing the responsibility on the persons(s) at fault besides recovery of overpayment from the concerned.

#### **4.1.1.3 Payment against irregular expenditure due to unlawful conduct of business of District Health Authority**

According to 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.

During financial attest audit of the DAO against District Health Authority Rajanpur for the year 2020-21, it was observed that DAO made payment against unauthorized approved budget because in violation of above rules, Deputy Commissioner, Rajanpur continued to hold the office of Administrator of DHA and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs1546.922 million and incurrence of expenditure during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant.

Audit recommends regularization of expenditure from competent authority.

\

The DAO replied, in DAC held on 08-10-2021, “This sort of exercise have been conducted throughout in the Punjab, the matter may please be referred or transfer to Health Department.”

No authority/rules / budgetary evidence for authorization the budget was provided. Para stands for decision in the clearing house meeting.

## **CHAPTER 4.2**

### **DHA Rajanpur**

#### **4.2.1 Introduction**

**A.** District Health Authority, Rajanpur was established on 01.01.2017 under Punjab Local Government Act (PLGA), 2013. DHA, Rajanpur 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.

Chief Executive Officer is the Principal Accounting Officer of the District Health Authority and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the DHA is carried out proficiently, in accordance with laws and to coordinate the activities of the group of offices for coherent planning, development, effective and efficient functioning of DHA.

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

- i. establish, manage and supervise primary and secondary healthcare facilities and institutions of the district;
- ii. approve the budget of the Authority and allocate funds to health institutions;
- iii. coordinate health related emergency response during any natural calamity or emergency;
- iv. develop referral and technical support linkages between primary and secondary levels of healthcare on the one hand and tertiary level health facilities and medical education institutions on the other;
- v. ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- vi. ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and

- vii. ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Healthcare Commission.

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

**Table-1: Administrative Offices and Health Institutes**

Description	No. of offices / Health Institute
Basic Health Units	32
Government Rural Dispensary	12
Rural Health Centre	07
Civil Hospital	01
Tehsil Head Quarter Hospitals	02
District Headquarter Hospital	01
Nursing School	01
District Health Development Centre	01
District Health Officers	01
District Blood Transfusion Officer	01
Chief Executive Officer	01

(Source: COE, DHA)

The table-2 given below shows the detail of total and audited formations of DHA Rajanpur.

**Table-2: Audit profile of the DHA, Rajanpur**

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2019-20	Revenue /Receipts audited F.Y. 2019-20
1	Formations	16	05	647.797	
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

## B. Comments on Budget and Accounts (Variance Analysis)

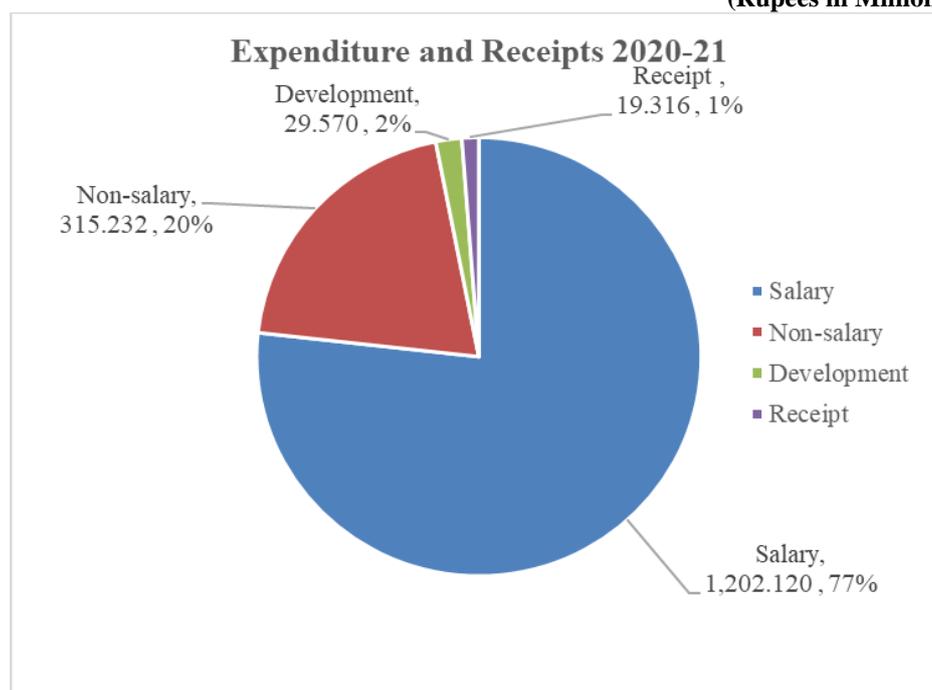
The detail of budget and expenditure is given in table-3 below:

**Table-3: Budget and Expenditure**

(Rupees in million)

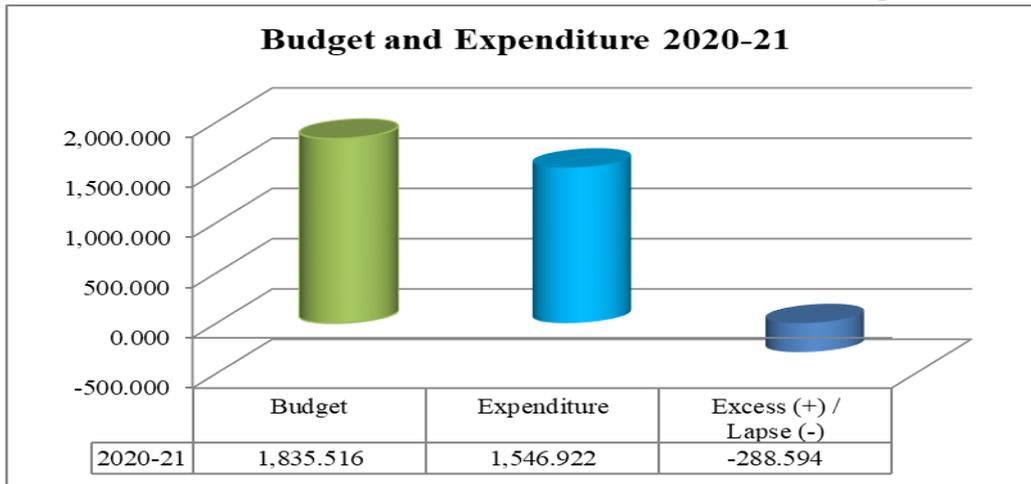
Financial Year 2020-21	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	1,281.584	1,202.120	-79.464	-6
Non-Salary	450.500	315.232	-135.268	-30
Development	103.432	29.570	-73.862	-71
<b>Total</b>	<b>1,835.516</b>	<b>1,546.922</b>	<b>-288.594</b>	<b>-16</b>
<b>Receipt</b>	<b>19.316</b>	<b>19.316</b>		

(Rupees in Million)



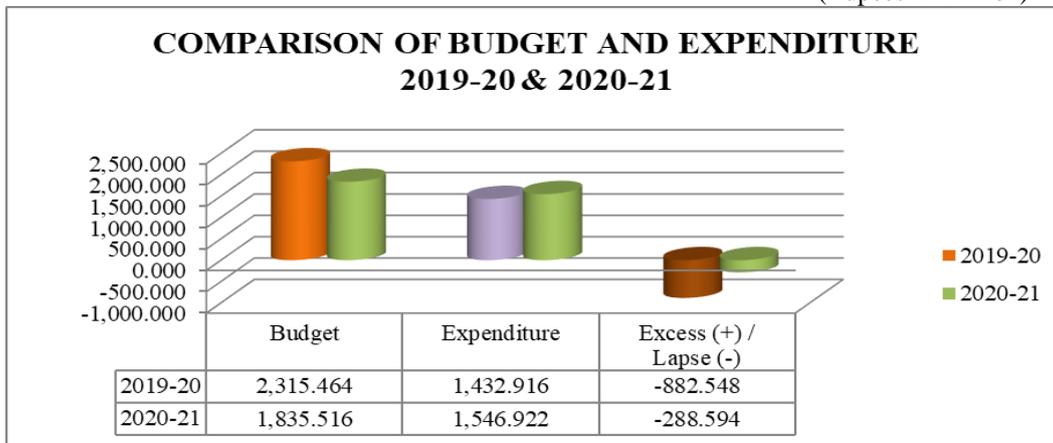
As per the Appropriation Accounts for the financial year 2020-21 of the DHA, Rajanpur, total original budget (Development and Non-Development) was Rs 1,835.516 million, no supplementary grant was provided during the year against the final budget, total expenditure of Rs 1,835.516 million was incurred by District Health Authority during financial year 2020-21.

(Rupees in Million)



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

(Rupees in Million)



There was 21% decrease in budget allocation and 8% increase in expenditure incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 288.594 million during 2020-21.

## C-Sectoral Analysis

### i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-3 above) equivalent to 6%, 30% and 71% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 288.594 million were not utilized to help achieve the targets. The same resulted in depriving the students / populace from necessary facilities, such as provision of furniture & fixture, laboratory equipment and civil work.

### ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Rajanpur was made on the basis of various indicators of all the health units for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Punjab Monitoring Information Unit). The objectives were to improve health facilities at each health unit, improved environment, facilitation to patients in OPD, vaccination and free of cost deliveries through proper monitoring at appropriate level. Detail of indicators and achievements are given below:

**Table-4: Status regarding Indicators and their achievements**

Sr. No.	Indicators	Target 2020-21	Achievement 2020-21	Remarks
1	Outdoor Patients	2,375,790	2,325,635	Target not achieved
2	Indoor Patients	0	70,860	Target not set
3	Surgical Cases	0	25,957	Target not set
4	Cardiac Coronary Unit	0	20,031	Target not set
5	Diagnostic Services (Laboratory, Radiology)	0	150,497	Target not set
6	Family Planning Activities	45,190	33,357	Target not achieved
7	Peads	0	146,252	Target not set
8	Surgery	0	9,655	Target not set
9	TB chest treatment	0	10,323	Target not set
10	Free medicines	0	2,235,635	Target not set

\*Source: Data received from CEO (DHA) Rajanpur

### **iii. Service Delivery Issues**

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patient service and family planning as intended in the indicators during 2020-21. Moreover, the targets were not sets for indoor patient services, surgery, cardiac coronary, diagnostic services, peads, T.B treatment and free medicines.

CEO (DHA) failed to prepare authentic budget as per needs as budget was not optimally utilized, various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning. It is also concluded that DHA failed to achieve the targets and deliver the services as intended as most of the indicators were not achieved during 2020-21 against the set targets.

#### **Suggestion / remedial measures**

PAO of District Health Authority is required to:

- Hold inquiries and fixing responsibility for losses, undue payments and wasteful expenditure.
- Maintain / produce auditable record and take action against the persons responsible for non-maintenance / non-production of record.
- Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- Expedite efforts for realization of various Government receipts.
- Ensure establishment of internal control system and proper implementation of the monitoring system.
- Rationalize budget with respect to utilization.
- Make efforts for obtaining of proportionate share of pension fund of defunct District Government and pension contribution from MC/DC.

#### 4.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 164.843 million were raised as a result of this audit. This amount also includes recoverable of Rs 18.934 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

**Table-5: Classified Summary of Audit Observations**

(Rupees in Million)		
Sr. No.	Classification	Amount
1	Non-production of record	19.659
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural irregularities	0
A	HR / Employees related irregularities	0
B	Procurement related irregularities	145.184
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	0
5	Others	0
<b>Total</b>		<b>164.843</b>

#### 4.2.3 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

**Table-6: Status of Previous Audit Reports**

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	11	PAC meeting was not convened
2	2018-19	23	PAC meeting was not convened
3	2019-20	24	PAC meeting was not convened
4	2020-21	06	PAC meeting was not convened

## 4.2.4 Audit Paras

### Non-production of record

#### 4.2.4.1 Non-production of record – Rs 19.659 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 form as possible with all reasonable expedition. Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, the Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate.

The following DDOs incurred expenditure of Rs 19.659 million during 2020-21, but vouched accounts along with supporting documents of the expenditure of development works, procurement, contingent expenditure, store items and salaries were not produced for Audit verification:

**(Rupees in Million)**

Sr. No.	DDOs	Nature of Record	Amount
1	CEO (DHA)	Vouched account	12.709
2	District Officer Health	Arrear of Pay allowance	2.016
3	MS THQ Hospital Rojhan	Arrear of Pay allowance	3.968
4		Health Council Fund	0.966
<b>Total</b>			<b>19.659</b>

Due to poor financial management, record amounting to Rs 19.659 million was not produced for audit scrutiny which created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends production of record besides disciplinary action against DDO for not producing record.

[AIR Paras:12,12,35]

## Procedural irregularities

### 4.2.4.2 Irregular expenditure without tenders - Rs 84.661 million

According to Rules 09, 12(1)(2) and 59(b) of the Punjab Procurement Rules, 2014 (as amended), 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. A procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. A procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedure.

Four DDOs of District Health Authority, Rajanpur incurred expenditure of Rs 84.661 million on purchase of medicines, printing material, Bedding clothing, oxygen cylinder and general store items etc. during 2020-21. Contrary to the above rules, expenditure was incurred by splitting the cost of procurements to avoid tendering. The detail is given below:

(Rupees in Million)			
Sr. No.	DDOs	Description	Amount
1	Chief Executive Officer, DHA,	Store	0.928
2		Transportation charges	0.845
3	Medical Superintendent, DHQ Hospital,	Medicine	51.87
4		Store	2.652
5		LP Medicine	17.479
6		Oxygen cylinders	5.596
7	Medical Superintendent, THQ Hospital, Jampur	Printing & Store	2.848
8	Medical Superintendent, THQ Hospital, Rojhan	Bedding & Clothing	0.295
9		Store	1.807
10		Printing	0.341
<b>Total</b>			<b>84.661</b>

Due to weak managerial controls and non-adherence to procurement rules, irregular expenditure Rs 84.661 was incurred.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the CEO(DHA), DO(Health), MS DHQ Hospital, MS THQ Hospital Jampur and MS THQ Hospital Rojhan.

[AIR Paras: 8,14,18,23,24,12,22, 30,33]

#### **4.2.4.3 Overpayment on account of pay and allowances - Rs 25.817 million**

According to Government of the Punjab, General Administration Department notification No.DS(O&M) 5-3/2004/contract (MF) 10-11-2010, all the Government employees working on contract basis in various Department were regularized w.e.f. 23.06.2011. Moreover, according to Government of the Punjab Regulation of Services Act, 2018, the service of employees were regularized from time to time and these appointees shall not be entitled to the payment of 30% SSB. According to regularization policy 2009, the services of the Charge Nurses (Bs-16) who were appointed through Special Selection Board / District Recruitment Committees on contract basis, were regularized time to time by taking the posts out of purview of Punjab Service Commission under Rules-5 of the PPSC (Functions) Rules 1978 and in relaxation of Rules 4(8) of Punjab Civil Servant (appointment and condition services) Rules 1974. As per policy, the appointment on regular basis shall be prospective in nature and the officer shall have no right of entitlement to any back benefits. Further according to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. According to the Government of the Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 04.12.2012, the employees

who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to Government of the Punjab Finance Department letter No. FD(M-11)1-15/82-PT-I dated 15.01.2000, in case of availability of designated residence, the Government servants for whom these are meant cannot draw house rent allowance and shall pay maintenance charges 5% even if they do not reside in house.

The following DDOs of DHA Rajanpur paid an amount of Rs 25.817 million on account of pay and allowances during 2020-21. Scrutiny of record revealed that pay and allowances were not re-fixed after regularization and inadmissible allowances were paid to employees. The detail is given below:

(Rupees in Million)

Sr. No.	DDOs	Description	Amount
1	District Officer (Health)	Conveyance allowance to Officer	0.120
2		SSB to employee not regularized	2.081
3		SSB after regularization	0.539
4		Integrated Allowance	0.086
5		House Rent allowance	3.162
6		Conveyance allowance	4.224
7		NPA	0.683
8		HSRA to employees not working at BHU	1.515
9		Inadmissible Personal allowance	0.032
10	MS DHQ Hospital Rajanpur	Inadmissible Personal allowance	5.640
11		Pay and allowances after regularization	0.493
12		Inadmissible Qualification allowance	0.095
13		Annual increment after regularization	0.563
14		HPA	0.127
15		Overpayment of salaries due to non fixation	0.172
16		Annual increment	0.089
17		Inadmissible allowances	0.182
18		Annual increment	0.080
19		CA, HRA and Maintenance charges	0.562
20		NPA	0.911
21	MS THQ Hospital Jampur		0.214
22		SSB to employees not regularized after 3 years	0.063
23		Inadmissible allowance	0.018
24		CA, HRA and maintenance charges	0.139
25	MS THQ Hospital Rojhan	PCA	0.296
26		HSRA at excessive rate	0.264

Sr. No.	DDOs	Description	Amount
27		Annual Increment without completing six month services	0.022
28		HRA to employee residing in colonies	0.688
29		CA to employee residing in colonies	0.790
30		Maintenance charges	0.652
31		Inadmissible special allowance	0.495
<b>Total</b>			<b>25.817</b>

Due to weak financial control, overpayment of Rs 25.817 million on account of pay and allowances were paid to employees.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends that amount overdrawn may be recovered from concerned officials and deposited into Government treasury.

[AIR Paras: 1,2,3,4,14,15,16,17,20,1,2,7,9,15,37,10,11,14,17,3,5, 18,19,23,24,26,36]

#### **4.2.4.4 Irregular payment against medicine without DTL report – Rs 15.772 million**

According to Government of the Punjab, Health Department letter No. SO (P-I) H/RC2001-2002/01 dated 29.09.2001, payment of cost of medicine is subject to receipt of Drug Testing Laboratory (DTL) report.

Chief Executive Officer of District Health Authority and MS DHQ Hospital Rajanpur, made payment of Rs 15.772 million on account of supply of medicine without DTL reports during 2020-21. The said medicine was also consumed without obtaining the result of Drug Testing Laboratory in violation of above-mentioned instructions.

Due to weak financial management, unauthorized payment of Rs 15.772 million was made without obtaining of DTL report.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility on the CEO(DHA) and MS DHQ Hospital besides regularization of the expenditure.

[AIR Paras:16,26]

#### **4.2.4.5 Loss due to payment of pay & allowances during absent, leave, resignation and training period – Rs 13.890 million**

According to Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Moreover, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will not be admissible during leave or joining time.

Three officer of District Health Authority (DHA) Rajanpur paid pay and allowances of Rs 13.890 million to staff members who were on leave, absent and training during 2020-21 as detail below:

(Rupees in million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	District Officer (Health)	HSRA, CA	0.052
2	MS DHQ Hospital Rajanpur	Pay and allowances after resign	0.183
		Pay and allowances without posting	0.121
		Allowance during training	1.959
		Pay and allowances during ex-Pakistan leave	0.174
		CA, Uniform & Mess allowance during leave	1.225
		CA, HSRA and Incentive allowance during leave	4.101
		Pay and allowances after death	0.154
3	MS THQ Hospital Rojhan	HPA, HSRA and SHA during training	1.158
		Pay and allowances after expiry of contract	0.131
		Uniform & Mess allowance during leave	0.080
		Conveyance allowance during leave	0.020

Sr. No.	DDOs	Description	Amount
		NPA,HSRA,SHA during leave	0.141
		Pay and allowances during absent period	1.020
		Pay and allowances during leave	0.178
		HPA SHA and NPA	1.773
		Conveyance allowance during Covid-19	0.130
		Pay and allowances during leave	0.405
		Pay and allowances during absent period	0.754
		Uniform & mess allowance during leave	0.131
<b>Total</b>			<b>13.890</b>

Due to weak internal controls, overpayment of Rs 13.890 million on account pay and allowances were paid to employees during leave and training period.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned besides fixing responsibility on DO(Health), MS DHQ Hospital and MS THQ Hospital Rojhan.

[AIR Para:11,3,4,8,14,28,29,30,1,6,13,14,15,17,1,2,3,4,5,13]

#### **4.2.4.6 Non-recovery of Government receipts – Rs 5.044 million**

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

The following DDOs/Collection Officers did not realize / deposit an amount of Rs 5.044 million on account of Hospital receipt, registration fee, liquidity damages, tender fee and cycle stand fee during 2020-21.

(Rupees in Million)

Sr. No.	DDOs	Nature of receipts	Amount
1	CEO (DHA)	Tender sale fee	0.172
		Liquidated damages	0.069
		NPA	0.07
		Conveyance allowance	0.029
		Overpayment on account of POL	0.117
		Non Issuance of License to pharmacies	0.795
		Registration of health care establishment	0.795
2	District Officer (Health)	Daily allowance	0.046
3	MS DHQ Hospital Rajanpur	Parking stand Fee	0.968
		MLC	0.061
		Government receipt	0.201
4	MS THQ Hospital Jampur	Penalty	0.169
		Hospital Receipt	0.370
		MLC	0.075
		Parking stand	0.750
5	MS THQ Hospital Rojhan	MLC	0.049
		Tender Fee	0.07
		Radiologist share	0.107
		X-ray fee	0.046
		Cycle stand fee	0.065
		Overpayment of POL	0.02
<b>Total</b>			<b>5.044</b>

Due to weak financial management, loss of Rs 5.044 million was sustained by Government.

The matter was reported to the CEO and DDOs concerned in August, 2020. DDOs did not submit replies.

DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry and fixing responsibility on the CEO(DHA), DO(Health), MS DHQ Hospital, MS THQ Hospital Jampur and MS THQ Hospital Rojhan besides recovery of Rs 5.044 million.

[AIR Paras:9,10,15,20,22,23,1,7,18,22,27,9,16,18,21,8,9,10,11,16,28]

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

### **4.2.4.7 Irregular expenditure due to unlawful conduct of business of District Health Authority**

According to 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.

Deputy Commissioner, Rajanpur authorized the budget of DHA Rajanpur Financial Year 2020-21 without legal authority since, tenure of the Administrators had expired on 31.12.2019. Resultantly, conduct of business of the District Health Authority, Rajanpur including approval / authentication of revised budget for the financial year 2020-21 and incurrence of expenditure of Rs 1,546.922 million was held unlawful.

Due to poor financial management, business of the DHA Rajanpur was run by Deputy Commissioner unauthorizedly which resulted in unlawful authentication / approval of budget estimates amounting to Rs 1,835.516 million.

In violation of above rules, Deputy Commissioner, Rajanpur, continued to hold the office of Administrator of DHA and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business including approval/authentication of revised budget amounting to Rs 1,548.219 million and incurrence of expenditure during financial year 2020-21 was held irregular. Furthermore, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak managerial controls, business of the District Health Authority was conducted by Deputy Commissioner beyond lawful tenure of two years.

Exercising the powers of the House by the Deputy Commissioner beyond two years resulted in unlawful authentication / approval of budget amounting to Rs 1,548.219 million and unlawful conduct of business of District Health Authority.

The matter was reported to the CEO and DDOs concerned in August, 2021. DDOs did not submit replies.

✓  
DAC meeting was not convened despite efforts made by Audit vide letter No.RDA/DGK/CD-796 dated 30.08.2021, No.RDA/DGK/CD-905 dated 20.09.2021 and No.RDA/DGK/CD-1012 dated 11.10.2021. No progress was intimated till the finalization of this Report.

Audit recommends that matter may be taken up with the Competent Authority for regularization of the matter.

[AIR Para: 1]

## **CHAPTER 5**

### **Thematic Audit**

#### **5.1 Public Service Delivery and Performance of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program of DHAs Dera Ghazi Khan Region**

##### **5.1.1 Introduction**

The Government of Pakistan launched Primary Healthcare Programs during 2005-10 to achieve the Millennium Development Goals and to improve the health outcomes among women, newborns, and children by enhancing coverage and providing access to quality health and nutrition services to the poor/vulnerable in rural and less developed urban areas besides achievement of Minimum Service Delivery Standards (MSDS). After 18<sup>th</sup> constitutional amendment the Programs became provincial subject, so to continue this initiative Government of the Punjab launched Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program. The said program was launched in 36 districts of the Punjab in 2014. Primary & Secondary Healthcare (P&SHC) Department, Punjab and respective District Health Authorities are responsible for execution, operation and maintenance of the Program activities.

##### **5.1.2 Background**

The Government of Pakistan being signatory to international declarations and conventions is obligated to fulfill a number of international commitments. There has been a major emphasis on addressing the persistently increasing maternal, newborn and child mortality worldwide. The Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs) aim for better maternal and child health. In Pakistan, the National Maternal Neonatal and Child Health (NMNCH) program was approved for 2006-2016. After the passage of 18<sup>th</sup> amendment, the Punjab Health Department developed Punjab Health Sector Strategy (PHSS) 2014-20 which provides strategic direction to the Punjab Government and aims at maximizing health outcomes. The current phase of IRMNCH&NP is the merger of NMNCH program, Lady Health Workers Program and Nutrition Program which is funded through Provincial ADP. This phase has

laid emphasis on improving quality of MNCH and nutrition services from development to non-development mode with specific sectoral objectives.

### **5.1.3 Establishing the Audit Theme**

The main audit theme and sub-themes were established on the basis of recurring nature of observations emerging from the previous years Audit Reports and international commitments for achievement of Sustainable Development Goals.

#### **Main Theme**

Service Delivery and Performance of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program.

#### **Sub-Themes**

The objective of Thematic Audit was to assess the achievements of the thematic aspect of the program through its deliverables against the following sub-themes:

- i. Improving deliveries through skilled birth attendants (SBA);
- ii. Increasing institutional deliveries;
- iii. Increasing immunization services; and
- iv. Implementation of minimum service delivery standards (MSDSs).

#### **5.1.3.1 Reasons for Selection**

The Government of Pakistan is bound to fulfill international commitments under MDGs/SDGs regarding improvement of health outcomes among women, newborns and children. The health department Government of the Punjab devised Punjab Health Sector Strategy for the achievement of SDG-3 i.e. Good Health and wellbeing and launched IRMNCH&NP. The Program was initially funded by the World Bank up to June, 2020 and later on the Program was funded by the Government of Punjab. It is directly related to improve the health of women, newborns/children and nutrition of children with acute mal nutrition. Audit outcomes, over the years, had pointed to poor program deliverables. Consequently the need was felt to sensitize the program management about persistent nature of audit paras through Thematic Audit of the said program. The selected main audit

theme is the combined effort and deliberation of Director General, District Governments Punjab (South and North) and duly approved by the AGP.

### **5.1.3.2 Purpose / Objectives**

Government of the Punjab had planned to improve following indicators for better maternal, new-born and child health upto year 2021:

- i. Increase rate of deliveries through skilled birth attendants (SBAs) to 80%;
- ii. Increase rate of institutional deliveries upto 77%;
- iii. Increase awareness regarding immunization through functional integration at district and community level with disease control programs and immunization program.
- iv. Improve health outcomes among women, newborns and children by providing access to quality health and nutrition services through implementation/achievement of MSDS.
- v. Reduce the following ratios/rates i.e. Maternal Mortality Ratio (MMR) to 170/100,000 live births, Neonatal Mortality Rate (NMR) to 35/1000 live births, Infant Mortality Rate (IMR) to 52/1000 live births and under five Mortality Rate to 58/1000 live births.

Thematic Audit of IRMNCH & NP was carried out with the objectives to:

- i. assess whether the program interventions have increased deliveries through skilled birth attendants;
- ii. assess whether the Program activities have increased institutional deliveries;
- iii. measure the significance of increase in immunization services;
- iv. ascertain the implications of minimum service delivery standards (MSDS) implementation;
- v. reporting the significant issues regarding efficiency and effectiveness aspects of the Program to stakeholders and facilitate the program management to bring changes in operational strategy and give way forward towards improved health services delivery.

### **5.1.3.3 Scope**

Scope of the Thematic Audit was limited to IRMNCH&NP, executed in District Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur by the District Health Authority under the supervision of P&SHC Department, Government of the Punjab. The Performance of the Program was assessed by performing analytical/critical reviews based on previous three Financial Years (2018-19 to 2020-21) data collected from the DHAs. However financial year 2018-19 was selected as base year for comparison of data/results where required.

## **5.2 Legal frame work governing the Theme**

Primary & Secondary Healthcare Department, Government of the Punjab, launched IRMNCH&NP under Punjab Health Sector Strategy (PHSS) 2014-20 to maximize the health outcomes. It is financed through provincial ADP after approval of PC-I. PLGA, 2013 provided the framework for establishing the DHAs in the Punjab in 2017.

## **5.3 Stakeholders and governmental organizations identified as directly/indirectly involved**

Primary & Secondary Healthcare Department, Government of the Punjab, Directorate of IRMNCH&NP Punjab, District Health Authorities and IRMNCH&NP Cells district Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur are the key stakeholders involved in execution of the said Program

## **5.4 Role of important organizations**

District Health Authorities and IRMNCH&NP Cells of Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur are responsible to execute and implement the Program activities at district level. These offices are responsible for provision of MNCH services at healthcare facility level including DHQ/THQ Hospitals, Rural Health Centers, Basic Health Units and MCH Centers of the district through health professionals/personnel. They are also responsible to maintain necessary/relevant data and requisite reporting of the program activities. P&SHC Department and Directorate of IRMNCH&NP Punjab are responsible for financing, monitoring and

performance of the Program activities besides evaluation of the outcomes according to the objectives at provincial level.

## 5.5 Organization's Financials

Government of the Punjab is responsible for overall financing of the Program. However, at local/district level funds were transferred only for salary component of regular establishment and office contingencies. The funds transferred were placed in Account-VI of DHAs. Funds (if any) allocated for capital expenditure or revenue component of development grants were kept at provincial level. The detail of budget and expenditure of four DHAs for the financial year 2018-19 to 2020-21, is given below: **(Annexure-5)**

(Rupees in million)

Financial Years	Budget			Expenditure		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
2018-19	1,808.89	69.521	1,878.42	1,321.79	50.696	1,372.49
2019-20	1,321.94	9.826	1,331.77	1,100.19	11.797	1,111.99
2020-21	1,420.96	25.193	1,446.15	1,046.89	12.808	1,059.69
<b>Total</b>	<b>4,551.79</b>	<b>104.54</b>	<b>4,656.329</b>	<b>3,468.873</b>	<b>75.301</b>	<b>3,544.174</b>

Source: Budget & Expenditure Reports

## 5.6 Field Audit Activity

### 5.6.1 Methodology

Audit was carried out against predefined objectives of the Program, financial governance provided in the PC-I and other relevant strategies and policies of the Government which were formulated to govern the Program. Audit activity comprised of data collection regarding sub-themes, study of relevant reports/literature, and field surveys. Critical analysis regarding optimal utilization of human and financial resources of the Program was also carried out in accordance with Program activities provided in the PC-I. On spot examination/verification of record and Program activities was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

## **5.6.2 Audit Analysis**

### **5.6.2.1 Audit Analysis of District Health Authority, Dera Ghazi Khan**

#### **5.6.2.1.1 Review of Internal Controls**

Effectiveness of internal controls was assessed on test check basis and a sample was selected for the purpose. Following issues of potential significance were observed regarding weaknesses of internal controls:

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cells at district level.
- v. The Program management and District Health Authorities did not maintain any data regarding total deliveries and deliveries conducted through unskilled birth attendants.
- vi. Poor assets management was also observed because vehicles and logistics of the Program were not got returned from the CMW training institutions after discontinuation of CMW program.
- vii. Internal controls weaknesses regarding financial management were also observed i.e. irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances, unauthorized use of POL/Program vehicles etc.

### 5.6.2.1.2 Critical Review

#### a) Improving deliveries through skilled birth attendants (SBA)

- i. Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Dera Ghazi Khan. The data analysis portrayed a slight increasing trend of deliveries through SBA from base year 2017-18 in District Dera Ghazi Khan.

Sr. No.	Financial/Base Year	Birth Deliveries Conducted	%age of increase from Base Year
1	2017-18	34,107	-
2	2018-19	38,966	13%
3	2019-20	34,884	2%
4	2020-21	39,644	16%

Source: DHIS Reports FY 2017-18 to 2020-21

- ii. The survey results depicted that 32% population of various union councils covering population of 3.230 Million inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Lead Health Supervisors / Workers. All the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

#### b) Increasing institutional deliveries

- i. Increasing ratio of deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Dera Ghazi Khan. This data analysis also showed a fluctuated increasing trend in institutional deliveries from base year 2017-18 in District Dera Ghazi Khan.

Sr. No.	Financial Year	Birth Deliveries by SBA/ Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	2017-18 Base Year	21,354	12,753
2	2018-19	24,440	14,526
3	2019-20	21,838	13,046
4	2020-21	23,216	16,428

Data source: DHIS Reports FY 2017-18 to 2020-21

- ii. Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The analysis only showed the year wise increase or decrease in number of infant/neonatal/maternal deaths.

Year	No. of Skill Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	13	107	9	7
2019-20	16	219	11	13
2020-21	19	226	8	15

Source: DHIS Reports

- iii. During last five years no new BHU was established / up-graded to RHC level besides discontinuation of training and deployment of Community Midwife which resulted in nominal increase in deliveries by skilled birth attendants and institutional deliveries as compare to population growth rate.

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	THQ Hospitals	2	2,872,201	2	3,230,178
2	RHCs	9		9	
3	BHUs 24/7	48		48	
4	BHUs Normal	5		5	
5	MNCH Centers	5		5	

Source: CEO(DHA) office files, population census report

- iv. Availability of human resource for provision of healthcare services to pregnant women is an important aspect. However, a comparative

analysis of resources available and pregnant women was carried out to determine the availability of per capita healthcare providers. The detail is as under:

Sr. No.	Categories of Posts	No. of Posts				No. of Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
1	Gynecologist	0			0	11,600	12,299	22,092	11,264
2	WMO	30	48	42	17				
3	Lady Health Visitor	45	49	51	47				
4	Lady Health Supervisor	51	51	52	51				
5	Lady Health Worker	1138	1135	1123	1102				
6	Midwife	43	43	35	40				

Data Source: DHIS Reports, CEO (DHA) office record

### c) Increasing immunization services

- i. The Program have functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for Childhood TB, Diarrhea, Hepatitis, Polio and TT was obtained for the period 2018-2021. Immunization data showed a slight increase or decrease in coverage. The data showed an abrupt decrease in TT vaccination and coverage dropped from 222,658 to 158,581.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	104221	94471	94471	275278	179298	90342	275287	94471	222658
2019-20	100166	94672	94672	245104	176185	95772	245104	94672	190546
2020-21	102538	91648	91648	264186	171957	90044	264186	91648	158581

Source: EPI Reports

- ii. Moreover, surveillance for disease control portrayed an adverse picture and DHA failed to overcome the spread of diseases despite immunization services:

Year	Cases of Diseases Reported in Children		
	ARI	Fever	Anemia
2018-19	526,550	350,997	12,300
2019-20	507,505	375,724	11,900

Year	Cases of Diseases Reported in Children		
	ARI	Fever	Anemia
2020-21	482,008	338,347	12,322

Source: DHIS Reports

- iii. The field survey depicted that medicine including anti-biotic, iron, cough syrup, fever tablets were issued to patients by LHW without consulting the authorized medical practitioner.

**d) Implementation of minimum service delivery standards (MSDSs)**

- i. No record related to MSDS was maintained /produced to audit by the IRMNCH Cell Dera Ghazi Khan.

**5.6.2.1.3 Significant Audit Observations**

- i) Non-improvement in deliveries through Skilled Birth Attendants (SBA) was reported in 03 cases.<sup>1</sup>
- ii) Non-achievement of targets of birth deliveries to be conducted at healthcare facilities was reported in 01 case.<sup>2</sup>
- iii) Non-increasing of immunization services was noticed in 03 cases.<sup>3</sup>
- iv) Non-implementation of MSDS was noticed in 01 cases.<sup>4</sup>

**5.6.2.2 Audit Analysis of District Health Authority, Layyah**

**5.6.2.2.1 Review of Internal Controls**

Effectiveness of internal controls was assessed on test check basis and a sample was selected for the purpose. Following issues of potential significance were observed regarding weaknesses of internal controls:

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.

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<sup>1</sup>Annexure-6

<sup>2</sup> Annexure-7

<sup>3</sup> Annexure-8

<sup>4</sup> Annexure-9

- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cells at district level.
- v. The Program management and District Health Authorities did not maintain any data regarding total deliveries and deliveries conducted through unskilled birth attendants.
- vi. Poor assets management was also observed because vehicles and logistics of the Program were not got returned from the CMW training institutions after discontinuation of CMW program.
- vii. Internal controls weaknesses regarding financial management were also observed i.e. irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances, unauthorized use of POL/Program vehicles etc.

#### **5.6.2.2.2 Critical Review**

##### **a) Improving deliveries through skilled birth attendants (SBA)**

- i. Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Layyah. The data analysis portrayed a fluctuated increasing trend of deliveries through SBAs from base year 2018 in district Layyah.

Sr. No.	Calendar Year	Birth Deliveries Conducted	%age of increase from base year
1	2018 (base year)	3,688	-
2	2019	3,529	-4%
3	2020	4,427	20%

Source: DHIS Reports year 2018 to 2020

- ii. The field survey results depicted that 17 % population of various union councils covering population of 102,000 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs & LHS to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers. All the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.
- iii. The field survey/interview and questionnaire from the LHWs, LHV and Lady Health Supervisors depicted that the medicines and basic equipment were not provided to CMWs/LHW & LHS.

#### b) Increasing institutional deliveries

- i. Increasing ratio of deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Layyah. This data analysis also showed a declining trend in institutional deliveries in Primary Health Care Facilities while slightly increasing trend in secondary health facilities, from base year 2017-18 in District Layyah.

Sr. No.	Financial Year	Birth Deliveries by SBA/ Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	2017-18 Base Year	15,115	12,896
2	2018-19	14,387	14,386
3	2019-20	13,288	13,681

Data source: DHIS Reports FY 2017-18 to 2020-21

- ii. Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The analysis only showed the year wise increase or decrease in number of infant/neonatal/maternal deaths.

Year	No. of Skill Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	815	9	370	38
2019-20	591	3	329	35
2020-21	501	8	371	10

Data source: DHIS Reports FY 2017-18 to 2020-21

- iii. During last five years no new BHU was established / up-graded to RHC level besides discontinuation of training and deployment of Community Midwife which resulted in decrease in deliveries by skilled birth attendants and institutional deliveries.

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	1,918,710	1	2,020,691
2	THQ Hospitals	2		2	
3	THQ Level Hospital	3		3	
4	RHCs	6		6	
5	BHUs 24/7	28		29	
6	BHUs Normal	7		8	
7	MNCH Centers	2		2	

source: CEO(DHA) office files, population census report

- iv. Availability of human resource for provision of healthcare services to pregnant women is an important aspect. However, a comparative analysis of resources available and pregnant women was carried out to determine the availability of per capita healthcare providers. The detail is as under:

Sr. No.	Categories of Posts	No. of Posts				No. of Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
1	Gynecologist	22	22	22	22	79,259	77,736	62,157	48,218

Sr. No.	Categories of Posts	No. of Posts				No. of Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
2	WMO	102	102	102	102				
3	Lady Health Visitor	76	76	76	76				
4	Lady Health Supervisor	32	32	32	32				
5	Lady Health Worker	857	857	857	857				
6	Midwife	148	148	148	148				

Data source: DHA HR files & DHIS Reports FY 2017-18 to 2020-21

### c) Increasing immunization services

- i. The Program have functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-2021. Immunization data showed a slight increase or decrease in coverage except Hepatitis-B vaccination. The data showed an abrupt decrease in hepatitis vaccination and coverage dropped from 6719 to 5113.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2019	64,363	62,629	60,807	60,807	59,405	59,251	6,719	60,734	62,402
2020	61,238	59,630	57,292	55,660	56,369	55,851	5,113	57,141	58,379

Source: EPI Reports

- ii. Surveillance for disease control portrayed an adverse picture and DHA failed to overcome the spread of diseases despite immunization services:

Year	Cases of Diseases Reported in Children < 5 Years
	ARI < 5 Year
2017	50,191
2018	49,028
2019	44,113
2020	46,638

Source: DHIS Reports

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**d) Implementation of minimum service delivery standards (MSDSs)**

- i. No record related to MSDS was maintained/produced to audit by the IRMNCH Cell Layyah.

**5.6.2.2.3 Significant Audit Observations**

- i) Non-improvement in deliveries through Skilled Birth Attendants (SBA) was reported in 03 cases.<sup>1</sup>
- ii) Non-achievement of targets of birth deliveries to be conducted at healthcare facilities was reported in 02 cases.<sup>2</sup>
- iii) Non-increasing of immunization services was noticed in 05 cases.<sup>3</sup>
- iv) Non-implementation of MSDS was noticed in 07 cases.<sup>4</sup>

**5.6.2.3 Audit Analysis of District Health Authority, Muzaffargarh**

**5.6.2.3.1 Review of Internal Controls**

Effectiveness of internal controls was assessed on test check basis and a sample was selected for the purpose. Following issues of potential significance were observed regarding weaknesses of internal controls:

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.

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<sup>1</sup>Annexure-10

<sup>2</sup>Annexure-11

<sup>3</sup>Annexure-12

<sup>4</sup>Annexure-13

- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cells at district level.
- v. The Program management and District Health Authorities did not maintain any data regarding total deliveries and deliveries conducted through unskilled birth attendants.
- vi. Poor assets management was also observed because vehicles and logistics of the Program were not got returned from the CMW training institutions after discontinuation of CMW program.
- vii. Internal controls weaknesses regarding financial management were also observed i.e. irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances, unauthorized use of POL/Program vehicles etc.

### 5.6.2.3.2 Critical Review

#### a) Improving deliveries through skilled birth attendants (SBA)

- i. Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Muzaffargarh. The data analysis portrayed a declining trend of deliveries through SBA from base year 2018 in District Muzaffargarh.

Sr. No.	Base Year	Birth Deliveries Conducted	%age of Decrease from Base Year
1	2018	52,545	%
2	2019	49,353	(6) %
3	2020	34,372	(35) %

Source: DHIS Reports Period 01.01.2018 to 31.12.2020

- ii. The field survey results depicted that 92% population of various union councils covering population of 2,670,578 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers. All the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

**b) Increasing institutional deliveries**

- i. Increasing ratio of deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Muzaffargarh. This data analysis also showed a fluctuating trend in institutional deliveries from base year 2017-18 in District Muzaffargarh.

Sr. No.	Year	Birth Deliveries by SBA/ Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	2017 Base Year	15,476	15,476
2	2018	33,652	18,893
3	2019	27,297	22,056
4	2020	17,031	17,341

Source: DHIS Reports

- ii. Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The analysis only showed the year wise increase or decrease in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018	0	01	01	0
2019	140	0	346	18
2020	228	11	205	08

Source: DHIS Reports

- iii. During last five years no new BHU was established / up-graded to RHC level besides discontinuation of training and deployment of Community Midwife which resulted in decrease in deliveries by skilled birth attendants and institutional deliveries.

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	4,322,000	1	4,725,000
2	THQ Hospitals	3		3	

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
3	RHCs	13		13	
5	BHUs 24/7	36		36	
6	BHUs Normal	36		36	
7	MNCH Centers	7		7	

Source: CEO(DHA) office files, population census report

- iv. Availability of human resource for provision of healthcare services to pregnant women is an important aspect. However, a comparative analysis of resources available and pregnant women was carried out to determine the availability of per capita healthcare providers. The detail is as under:

Sr. No.	Categories of Posts	No. of Posts			No. of Pregnant Women		
		2018	2019	2020	2018	2019	2020
1	WMO	15	15	21	75,837	74,391	63,336
2	Lady Health Visitor	93	93	74			
3	Lady Health Worker	1,875	1,858	1,842			
4	Midwife	195	194	211			

Data Source: DHIS Reports, CEO (DHA) office record

### c) Increasing immunization services

- i. The Program have functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-2021. Immunization data showed a slight increase or decrease in coverage except Hepatitis-B vaccination. The data showed an abrupt decrease in hepatitis vaccination and coverage dropped from 12,000 to 8,200 during the year 2019.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	254,600	598,840	162,958	260,712	303,830	151,200	12,000	252,500	225,160
2019-20	268,300	575,400	160,800	248,600	312,460	153,340	8,200	251,300	240,380
2020-21	246,400	553,540	148,400	252,400	315,900	148,400	24,300	248,600	235,200

Source: EPI Reports

- ii. Surveillance for disease control portrayed a decreasing trend, however, DHA failed to overcome the spread of diseases despite immunization services:

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2018	153,629	278,409	19,769
2019	138,537	298,883	20,400
2020	113,324	268,682	13,284

Source: DHIS Reports

- iii. The field survey depicted that medicine including anti-biotic, iron, cough syrup, fever tablets were issued to patients by LHW without consulting the authorized medical practitioner.

#### **d) Implementation of minimum service delivery standards**

- i. No record related to MSDS was maintained /produced to audit by the IRMNCH Cell Muzaffargarh.

#### **5.6.2.3.3 Significant Audit Observations**

- i) Non-improvement in deliveries through Skilled Birth Attendants (SBA) was reported in 02 cases.<sup>1</sup>
- ii) Non-achievement of targets of birth deliveries to be conducted at healthcare facilities was reported in 03 cases.<sup>2</sup>
- iii) Non-increasing of immunization services was noticed in 02 cases.<sup>3</sup>
- iv) Non-implementation of MSDS was noticed in 06 cases.<sup>4</sup>

#### **5.6.2.4 Audit Analysis of District Health Authority, Rajanpur**

##### **5.6.2.4.1 Review of Internal Controls**

Effectiveness of internal controls was assessed on test check basis and a sample was selected for the purpose. Following issues of potential significance were observed regarding weaknesses of internal controls:

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.

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<sup>1</sup>Annexure-14

<sup>2</sup> Annexure-15

<sup>3</sup> Annexure-16

<sup>4</sup> Annexure-17

- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cells at district level.
- v. The Program management and District Health Authorities did not maintain any data regarding total deliveries and deliveries conducted through unskilled birth attendants.
- vi. Poor assets management was also observed because vehicles and logistics of the Program were not got returned from the CMW training institutions after discontinuation of CMW program.
- vii. Internal controls weaknesses regarding financial management were also observed i.e. irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances, unauthorized use of POL/Program vehicles etc.

#### **5.6.2.4.2 Critical Review**

##### **a) Improving deliveries through skilled birth attendants (SBA)**

- i. Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Rajanpur. This data analysis showed a slight increase during 2018-19 and no progress thereafter.

<b>Sr. No.</b>	<b>Financial/Base Year</b>	<b>Birth Deliveries Conducted</b>	<b>%age of Decrease from Base Year</b>
1	2017-18	19,829	%
2	2018-19	21,999	11%

Sr. No.	Financial/Base Year	Birth Deliveries Conducted	%age of Decrease from Base Year
3	2019-20	21,710	9%
4	2020-21	21,917	11%

Source: DHIS Reports FY 2017-18 to 2020-21

- ii. The field survey results depicted that 40.670% population of various union councils covering population of 782,048 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was sought from Leady Health Supervisors / Workers. All the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

#### b) Increasing institutional deliveries

- i. Increasing ratio of deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Rajanpur. This data analysis showed an increasing trend in deliveries conducted at primary healthcare facilities and fluctuating trend at secondary healthcare facilities.

Sr. No.	Financial Year	Birth Deliveries by SBA/ Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	2017-18 Base Year	16,345	2,431
2	2018-19	17,121	2,708
3	2019-20	18,978	3,021
4	2020-21	19,433	2,277

Source: DHIS Reports

- ii. Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual

extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The analysis only showed the year wise increase or decrease in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	83	288	17	21
2019-20	115	349	373	21
2020-21	152	322	349	25

Source: DHIS Reports

- iii. During last five years no new BHU was established / up-graded to RHC level besides discontinuation of training and deployment of Community Midwives which resulted in decrease in deliveries by skilled birth attendants and institutional deliveries.

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	2,035,877	1	2,118,127
2	THQ Hospitals	2		2	
3	RHCs	6		6	
5	BHUs 24/7	22		22	
6	BHUs Normal	3		3	
7	MNCH Centers	2		2	

Source: CEO(DHA) office files, population census report

- iv. Availability of human resource for provision of healthcare services to pregnant women is an important aspect. However, a comparative analysis of resources available and pregnant women was carried out to determine the availability of per capita healthcare providers. The detail is as under:

Sr. No.	Categories of Posts	No. of Posts				No. of Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
1	Gynecologist	2	5	8	4	32166	30565	31802	29655
2	WMO	22	43	46	38				
3	Lady Health Visitor	58	58	58	2				
4	Lady Health Supervisor	22	22	22	22				
5	Lady Health Worker	413	415	417	416				

Sr. No.	Categories of Posts	No. of Posts				No. of Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
6	Midwife	44	43	41	43				

Data Source: DHIS Reports, CEO (DHA) office record

### c) Increasing immunization services

- i. The Program have functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and Hepatitis-B was obtained for the period 01-01-2018 to 31-12-2020. Immunization data showed considerable increase or decrease in coverage except TT vaccination. The data showed an abrupt decrease in hepatitis vaccination and its coverage dropped in 2019 from 21,571 to 2,083 and rose again in 2020.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018	70956	237989	172771	170986	109669	17060	21571	107461	108778
2019	76779	269353	197942	198048	124013	64743	2083	133648	117836
2020	68929	238480	173557	152632	115004	58223	15231	124746	111403

Source: EPI Reports

- ii. Surveillance for disease control portrayed an adverse picture and DHA failed to overcome the spread of diseases despite immunization services:

Year	Cases of Diseases Reported in Children < 5 Years	
	ARI < 5 Year	Diarrhea < 5 Year
2018-19	43289	46838
2019-20	47755	53217
2020-21	50902	48001

Data Source: DHIS Reports

- iii. The field survey depicted that medicine including anti-biotic, iron, cough syrup, fever tablets were issued to patients by LHW without consulting the authorized medical practitioner.

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**d) Implementation of minimum service delivery standards (MSDSs)**

- i. No record related to MSDS was maintained /produced to audit by the IRMNCH Cell Rajanpur.

**5.6.2.4.3 Significant Audit Observations**

- i) Non-improvement in deliveries through Skilled Birth Attendants (SBA) was reported in 02 cases.<sup>1</sup>
- ii) Non-achievement of targets of birth deliveries to be conducted at healthcare facilities was reported in 01 case.<sup>2</sup>
- iii) Non-increasing of immunization services was noticed in 02 cases.<sup>3</sup>
- iv) Non-implementation of MSDS was noticed in 06 cases.<sup>4</sup>

**5.7 Departmental Responses**

The report has been issued to the DHA authorities and management has not submitted any responses.

**5.8 Conclusion**

Provision of better health services to public is the primary responsibility the Government and it is bound to fulfill international commitments under MDGs/SDGs regarding improvement of health outcomes among women, newborns and children. The health department Government of the Punjab devised Punjab Health Sector Strategy for the achievement of SDG-3 i.e. Good Health and wellbeing and launched IRMNCH&NP. It initiated the said program to cater the health needs of people especially of those who are less well-off or they live in rural /less developed areas in 36 districts. The overall performance of DHAs Dera Ghazi Khan, Layyah, Muzaffargarh and Rajanpur regarding provision of maternal and child healthcare services was not found satisfactory. The Program failed to enhance its coverage and improve the birth deliveries through SBA/ institutional deliveries. Moreover, newly constructed healthcare facilities could

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<sup>1</sup>Annexure-18

<sup>2</sup> Annexure-19

<sup>3</sup> Annexure-20

<sup>4</sup> Annexure-21

not be made functional since 2018-19 due to non-deployment of necessary staff, and allied health infrastructure/machinery. A significant year wise decrease was observed in coverage of Hepatitis vaccination. Dearth of human resource was observed as many essential posts were laying vacant. The health authorities failed to implement minimum service delivery standards in the health facilities under its purview. The non-implementation of IRMNCH strategy adversely affected the government's efforts to improve the maternal and child health care facilities/services and its commitment towards the achievement of SDGs. The thematic audit found overall achievement of Program objectives unsatisfactory. Therefore, the management needs critical interventions by Government of the Punjab.

## **5.9 Recommendations**

- i. New institutions may be established to enhance the ratio of birth deliveries through SBA/ healthcare facilities;
- ii. Program scope may be expanded to increase Population coverage;
- iii. Vacant posts of health service providers should be filled to provide better healthcare facilities to people;
- iv. Follow up visits for post-natal and neonatal care should be ensured, LHWs and CMWs should be trained to identify any sign of illness and provide immediate pre-referral care;
- v. The services of already trained CMWs should be utilized;
- vi. The management should set district wise targets to reduce MMR, NMR and IMR etc. besides establishment of monitoring mechanism to improve the service delivery;
- vii. Mechanism should be established to track patient wise record of pregnant women regarding their treatment from ANC to PNC and treatment given to children;

- viii. Immunization services need to be expanded to keep pace with increase in population by providing medicine and necessary equipment;
- ix. MSDS should be implemented in letter and spirit to improve the service delivery standards;
- x. Capacity building of MNCH staff should be ensured/enhanced through proper training; and
- xi. Field staff should be well equipped with mandatory logistics to provide productive services in the community.

### **5.10 References**

DHIS Reports financial years 2018-19 to 2020-21, Immunization Reports 2018-19 to 2020-21, Development Schemes Progress Reports.

**Annexure-A**

**Part-I**

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

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject	Amount
<b>District Health Authority, Dera Ghazi Khan</b>				
CEO DHA	1	3	Irregular payment of previous year liabilities of medicine.	27.788
	2	5	Purchase of medicines (bulk) excess than requirement	17.824
	3	8	Purchase of medicines on higher rates than adjacent districts	0.197
	4	9	Un-authorized incurrence of expenditure of another formation	6.905
	5	10	Expenditure without conducting pre-audit checks	5.739
	6	15	Un-justified budget allocation resulted unspent balances	255.021
	7	17	Unauthorized payment on the basis of partial supply	8.140
	8	18	Unauthorized payment of salaries to drivers without performance of duty	2.768
	9	20	Non utilization funds for hiring of polio workers	22.08
	10	22	Un-Justified expenditure on repair of furniture	0.220
	11	23	Unauthorized drawl of TA/DA	0.045
	12	24	Non Maintenance of Cash Book	5.739
	13	25	Irregular expenditure on repair of vehicles	0.224
	14	27	Irregular expenditure on repair of machinery and equipment	0.276
	15	28	Doubtful purchase of weather shield paint	0.141
	16	29	Overpayment due to payment of higher rates of pol than notified by OGRA	0.013
	17	30	Purchase of medicines without requirement	8.894
	18	31	Bank statement not provided	
	19	32	Internal Audit and Monitoring System	
District Officer Health	20	4	Withdrawal of pay and allowances after death	0.959
	21	7	Un-justified drawl of health risk allowance	0.140
	22	9	Loss to government due to non obtaining of discount against local purchase of medicines	0.032
	23	19	Un-justified expenditure of on transportation charges	1.820

DDOs	Sr. No.	Para No.	Subject	Amount
	24	20	Un-authorized payment of previous years liabilities	2.977
	25	30	Overpayment due to payment of higher rates of pol than notified by OGRA	0.249
	26	32	Un-Authorized Payment Of Previous Years Liabilities	3.424
	27	33	Doubtful Issuance Of Stores	2.872
	28	34	Irregular Expenditure On Repair Of Vehicles	0.289
	29	35	Bank Reconciliation Statement Not Obtained	-
MS THQ Hospital Taunsa	30	4	Overpayment due to unauthorized personal allowance	0.406
	31	10	Expected loss due to unjustified stock of medicines excess than requirements	0.791
	32	11	Loss of medicines due to fail of DTL Reports	0.086
	33	17	Unjustified shifting of medicines items to the formations	0.840
	34	18	Unjustified payment to anesthesia trainee	0.600
	35	20	Irregular expenditure on repair of machinery and equipment.	0.898
	36	22	Doubtful expenditure due to unjustified issuance of Laboratory items and X-ray items	6.186
	37	24	Unauthorized and doubtful expenditure against purchase of medicines through Rate Contract -	1.636
	38	26	Non- receipt of Bulk purchase medicines	39.22
	39	29	Unauthentic consumption of POL for generators	1.415
	40	32	Unjustified expenditure of transportation charges	0.257
	41	33	Unauthorized utilization of budget on local purchase of medicines	0.437
	42	34	Non-verification of Deposit challans from DAO and misuse of Government Receipts due to delay in depositing	7.036
43	36	Misclassification of expenditure	0.350	
MS THQ Hospital Kot Chutta	44	12	Overpayment on account of salaries	0.006
	45	14	Unjustified issuance/ shifting of medicine	2.487
	46	16	Unauthorized purchase of Air Conditioners	0.199
	47	17	Unauthorized expenditure of Health Council	2.048
	48	18	Likely misappropriation due to non carry forward of medicine stock	0.153
	49	23	Unjustified expenditure on account of printing items	1.819
IRMNCH	50	1	Overpayment of Pay and allowance	0.590
	51	3	Recovery of overpayment due to wrong fixation of pay	0.016

DDOs	Sr. No.	Para No.	Subject	Amount
	52	4	Non fixation of pay and allowance	0.216
	53	5	Unauthorized payment of previous year liability	0.292
	54	6	Unauthorized operational expenditure	0.418
	55	7	Poor performance of IRMNCH & NP	-
	56	8	Loss in shape of deterioration of government vehicle	-
	57	9	Unauthorized retention of public money in DDO account	0.971
<b>District Health Authority, Layyah</b>				
CEO (DHA) Layyah	58	3	Unjustified increase or decrease of quantity of medicines	40.489
	59	9	Purchase of medicines on higher rates than adjacent districts	1.157
	60	10	Unauthorized Local Purchase of Medicines	12.805
	61	12	Un-justified budget allocation resulted unspent balances	21.704
	62	13	Recovery due to unjustified payment of GST on Store items of	0.045
	63	14	Payment against medical equipment without installation and without technically verification	22.803
	64	17	Unjustified payment of salaries to drivers without performance of duty	4.705
	65	18	Unauthorized provision of supplementary Grants	2.032
	66	19	Un-authorized expenditure of previous year Liability	0.133
	67	20	Excess drawl of TA/DA	0.052
	68	21	Doubtful payment on account of POL	0.226
	69	22	Non-forfeiture of performance guaranty	0.336
	70	28	Misclassification of expenditure	0.753
District Officer (Health) Layyah	71	4	Un-authorize drawl of practice compensatory allowance recovery	0.055
	72	5	Un-authorize drawl of adjustment of non practicing allowance recovery of	0.285
	73	12	Irregular Expenditure on Repair of Machinery and Equipment	1.494
	74	17	Non-verification of general sales tax deposit into government treasury	1.188
	75	18	Overpayment due to payment of higher rates of POL than notified by OGRA	0.178
	76	19	Unauthorized drawal of POL by reversing the mileage at logbook	0.045
	77	20	Unjustified and unauthorized payment against Supervisory Allowance	1.920

DDOs	Sr. No.	Para No.	Subject	Amount
	78	21	Overpaid of salaries due to unauthorized up gradation of Computer Operators	2.143
	79	22	Unauthentic Expenditure Out Of Health Council Fund	3.882
	80	24	Irregular Expenditure on Repair of furniture& fixture	0.815
	81	28	Unauthorized purchase of Green Cloth for Table in excess of requirements	1.667
MS DHQ Hospital Layyah	82	9	Un-authorized payment of pending liabilities	1.482
	83	12	Purchase of medicines without fresh tendering	2.314
	84	13	Loss to Government due to expired medicine	0.805
	85	16	Unjustified issuance/ shifting of medicine to other hospitals	11.081
	86	21	Unjustified purchase of substandard medicine as declared substandard in DTL test	0.759
	87	22	Overpaid of salaries due to unauthorized up gradation of Computer Operators	0.195
	88	24	Misclassification of expenditure	1.950
	89	26	Unauthorized occupants of Govt. Residences by the private persons	0.375
MS THQ Hospital Chowk Azam	90	1	Loss to Government due to expired medicine	0.805
	91	9	Overpayment of Salaries due to higher rate of Basic Pay to adhoc employees	0.068
	92	10	Misuse of L.P item H. Pillory test devices and non deposit of Lab test Government Fee	0.150
	93	11	Loss to Govt. due to Doubtful Consumption of Local purchased Dental Medicine items	0.206
	94	12	Loss to Government due to non-recovery of Penal Rent from the Unauthorized occupants of Govt. Residences	0.361
	95	13	Loss to Government due to double residence occupied and sublet to private persons	0.384
	96	15	Un-justified Local Purchase of Medicine Store items on higher rates	0.187
	97	16	Unjustified issuance/ shifting of medicine to other hospitals	0.985
	98	18	Unjustified purchase of substandard medicine as declared substandard in DTL test	0.498
	99	21	Recovery of Overpayment due to excessive rate of Health Sector Reform Allowance	0.408
	100	26	Loss on account of Parking Stand and Canteen Fee	0.200
	101	27	Overpayment of salaries due to unauthorized up gradation of computer operators	0.195

DDOs	Sr. No.	Para No.	Subject	Amount
MS THQ Hospital Fatehpur	102	1	Unjustified exorbitant utilization of POL for generator likely misappropriation	13.895
	103	4	Unauthorized purchase of medicines as LP in excess of prescribed limit	5.128
	104	5	Unauthorized Purchase of Medicines	6.050
	105	8	Misclassification of expenditure	3.514
	106	9	Doubtful and unauthorized expenditure on washing	1.558
	107	12	Unjustified expenditure on account of printing items	0.919
	108	13	Irregular expenditure on repair of machinery and equipment	0.913
	109	14	Unauthorized expenditure out of Health Council	0.795
	110	16	Un-justified payment of electricity bill	0.777
	111	17	Payment of HSRA in excess of admissible rate	0.735
	112	18	Unauthorized inclusion of sales tax in electricity bills	0.662
	113	25	Loss to Government due substandard medicine and expired medicine	0.523
	114	27	Un-justified Purchase of X-Ray films on higher rates	0.296
	115	30	Overpayment due to payment of higher rates of POL than notified by OGRA	0.168
	116	40	Recovery of over drawl against Pay and allowances	0.029
	117	41	Misappropriation of Mobil oil	0.028
	118	44	Overpayment on account of TA	0.006
	<b>District Health Authority, Muzaffar Garh</b>			
CEO (DHA)	119	2	Unauthentic and Mis Procurements of medicines from favorite Supplier without Fair and Transparent Manners	5.872
	120	3	Overpayment due higher rates of medicine	0.191
	121	7	Unauthorized Purchase of I.T. Equipment	0.425
	122	16	Un-authorized payment of previous years liabilities	39.626
	123	17	Overpayment due to payment of higher rates of POL than notified by OGRA	0.018
	124	18	Unjustified expenditure on repairs	0.392
	125	19	Misclassification of expenditure	0.434
	126	21	Unjustified expenditure on TA / DA	0.106
	127	22	Unauthorized Payment in Cash	0.362
	128	24	Misappropriation of POL	0.130
	129	26	Drawl of double Benefits, Recovery	0.501

DDOs	Sr. No.	Para No.	Subject	Amount
	130	27	Unrealistic and Defective Budgeting Resulted unspent Balance	229.123
District Officer Health	131	8	Unauthorized issuance of POL to other formations	0.412
	132	10	Unauthorized expenditure of pol on generator	0.733
	133	14	Irregular payments in Cash	3.120
	134	15	Irregular Expenditure on Repair of Machinery and Equipment	1.289
	135	17	Irregular expenditure on repair of vehicles	1.970
	136	18	Un-authorized payment of previous years liabilities	0.642
	137	20	Overpayment due to allowing of unauthorized allowances	0.056
	138	24	Un-Justified Expenditure on Transportation Charges.	0.204
	139	25	Irregular allowing of pay due to shifting of headquarter	2.067
	140	26	Issuances corona related items without any procedure	-
	141	27	Expenditure without expense/consumption of store items	1.427
	142	29	Less deduction of group insurance from employees salaries	0.097
	143	30	Overpayment on account of POL	0.013
MS DHQ Hospital	144	10	Loss of House Rent, Conveyance allowance and 5% Maintenance Charges from the unauthorized occupants	0.160
	145	18	Unauthorized payment of integrated allowance and Risk allowance beyond the category	0.026
	146	21	Unjustified consumption of POL for generator amounting	1.299
	147	22	Unjustified expenditure on repair of machinery & equipment	1.900
	148	24	Overpayment of Salaries due to higher rate of Basic Pay to adhoc employees	0.155
	149	25	Misclassification of expenditure	1.583
	150	26	Recovery of Overpayment of Health Sector Reform Allowance	0.938
	151	28	Un-authorized and unjustified payment of two years old Liabilities	83.295
	152	29	Un-justified Local Purchase of Medicine on higher rates	0.932
	153	30	Unjustified purchase and consumption of store items	0.352

DDOs	Sr. No.	Para No.	Subject	Amount
	154	31	Loss to Govt. due to Doubtful Consumption of Medicines (Cat-gut follies catheter)	0.065
	155	32	Un-justified consumption of Examination Gloves and Local Purchased items	1.962
	156	33	Unauthorized Local Purchase of substandard medicine from non pre-qualified firm	0.037
	157	35	Unjustified issuance/ shifting of medicine to other hospitals	1.560
	158	36	Non deduction of DTL sample portion of medicine	0.034
	159	37	Non-Blacklisting Of Defaulting Firms And Non-Forfeiture Of Security Deposit/ Performance Guarantee	2.456
MS THQ Hospital Jatoi	160	2	Loss due to lost of bed head tickets	0.035
	161	3	Overpayment of HSRA allowing of at excessive rate	2.296
	162	10	Unauthentic deposit of Government Receipts	2.702
	163	15	Payment inadmissible of pay and allowances Without Verification of Degrees	4.212
	164	20	Un-authorized payment of previous years liabilities	6.844
	165	22	Irregular payment of salaries after transfer	0.194
	166	23	Overpayment of salaries after expiry of contract	0.219
	167	25	Overpayment of salaries after relieving of job	0.094
	168	28	Unauthorized purchase of medicines without expense	0.682
	169	29	Overpayment due to payment of higher rates of POL than notified by OGRA	0.050
	170	31	Irregular expenditure on repair of machinery and equipment	0.280
	171	34	Unauthentic expenditure out health council fund	1.665
	172	35	Purchase of medicines (bulk) excess than requirement	17.824
	173	36	Non recovery of residential electricity Charges	0.170
MS THQ Hospital Kot Addu	174	7	Un-authorized Payment of Medicines without Obtaining DTL Report	2.140
	175	8	Withdrawal Of Health Council Funds Without Pre-Audit	1.167
	176	11	Unauthorized Drawl of Health Sector Reform Allowance at higher rate	0.050
	177	13	Loss of House Rent due to non-Allotment of Hospital Residences	0.345
	178	19	Irregular clearance of pending liabilities	7.956
	179	20	Unauthorized purchase of dialysis item at excess rate	0.087

DDOs	Sr. No.	Para No.	Subject	Amount
	180	21	Non taking action for black listing of the firms due to non supplying of medicines as per award letter	10.743
	181	24	Unauthorized local purchase of medicine and other items at excess rate	0.104
<b>District Health Authority, Rajanpur</b>				
CEO (DHA) Rajanpur	182	3	Unauthorized drawl of POL	7.107
	183	4	Blockage of Government money due to non-issuance of purchased items to concerned centers	22.298
	184	5	Unauthorized expenditure on repair of vehicles	0.603
	185	6	Un-Authorized purchase of medicines	0.743
	186	7	Un-authorized and doubtful payment of previous year's liabilities	45.401
	187	11	Non Purchase of General Store items	96.859
	188	13	Unauthorized withdrawal on repair of office building	0.526
	189	17	Non utilization of tied grant	8.700
	190	18	Unauthorized procurement of Medicine	51.870
	191	19	Unrealistic and defective budgeting resulted unspent balance	255.900
	192	24	Unjustified drawl of TA/DA and recovery	0.157
	193	25	Un-authorized payment of previous year's liabilities of medicine	79.668
	194	26	Doubtful payment on account of POL	0.792
	195	27	Unauthorized payment of inadmissible allowances	0.046
	District Officer Health	196	6	Unjustified expenditure on repairs
197		10	Non deduction of Income Tax	0.042
198		12	Unauthorized expenditure of POL drawn for vehicles of other formations	0.048
199		18	Doubtful payment on account of purchase of POL	0.228
200		19	Unauthentic consumption of POL	0.122
201		21	Overpayment due to payment of higher rates of POL than notified by OGRA	0.049
202		22	Doubtful expenditure out of Heath Council	1.908
MS DHQ Hospital Rajanpur	203	6	Overpayment against dress/uniform allowance due to higher rate than entitlement	0.065
	204	16	Unauthorized payment of Pay and allowances without sanctioned post	0.508
	205	17	Overpayment on account of Higher rate of Health Sector Reform llowance	0.076
	206	19	Non-verification of Deposit challans from DAO and misuse of Government Receipts due to delay in depositing	4.525

DDOs	Sr. No.	Para No.	Subject	Amount
	207	20	Unauthorized Payment of Sales Tax on Electricity Bills	1.556
	208	21	Non- receipt of Bulk purchase medicines	10.083
	209	25	Unauthorized Purchase of various laboratory items through Rate Contract	1.906
	210	26	Loss of medicines due to fail of DTL Reports	0.274
	211	31	Purchases/demand Excess then requirement	1.865
	212	33	Unjustified payment to anesthesia trainee	0.270
	213	34	Unjustified payment of financial assistance	3.500
	214	35	Payment of salaries without performing duty and attendance marks	8.116
	215	38	Purchase of Dialyzers and AVF on Higher Rates	0.413
MS THQ Hospital Jampur	216	7	Payment of HSRA in excess of admissible rate	0.004
	217	8	Misclassification of expenditure	0.452
	218	19	Doubtful issuance of stores valuing	0.063
	219	20	Purchase of medicines in excess of Requirement	0.300
MS THQ Hospital Rojhan	220	2	Withdrawal of health sector reforms allowance over and above the prescribed rate	0.208
	221	4	Recovery due to Irregular Drawl of HSRA without delivering anything /evening round in ward	0.106
	222	7	Un-authorized drawl of health sector reforms allowance	0.626
	223	14	Recovery of un authorized payment of conveyance allowance during leave on full pay	0.020
	224	20	Non utilization of zakat fund for medicines	0.744
	225	21	Unauthorized drawl of Hardship Allowance through manual bills	0.192
	226	25	Unjustified Local Purchase of medicine	2.896
	227	27	Unauthorized purchase of medicines as LP in excess of prescribed limit	3.360
	228	28	Overpayment due to payment of higher rates of POL than notified by OGRA	0.020
	229	31	Irregular expenditure on repair of machinery and equipment	0.247
	230	32	Misclassification of expenditure	0.861
	231	34	Unjustified Payment of Pay & Allowance without Verification of Degrees	8.215

**Memorandum for Departmental Accounts Committee Paras  
Pertaining to the Audit Year 2020-21**

**District Health Authority, Dera Ghazi Khan**

(Rupees in Million)

Formation	Sr. No	Para No.	Para Title	Amount
<b>District Health Authority, Dera Ghazi Khan</b>				
CEO DHA	1	7	Unjustified payment against the supplies not as per specifications	0.796
	2	8	Un-Authorized expenditure against medicine without DTL report	1.290
	3	11	Overpayment due to payment of higher rates of POL than notified by OGRA	0.026
	4	12	Non deposit of tender money	0.038
	5	13	Irregular expenditure on advertisement	0.030
	6	14	Unjustified and doubtful expenditure on repair of vehicle, machinery & equipment and furniture	0.395
	7	15	Non recovery of liquidity damages worth	0.062
	8	21	Non verification of GST paid	0.195
	9	22	Unauthorized provision of supplementary Grant	467
District Officer Health	10	7	Unauthentic expenditure on purchase of store item	0.098
	11	9	Non-verification of general sales tax deposit into Government treasury	0.447
	12	13	Un-Justified Expenditure on Transportation Charges	0.400
	13	19	Overpayment due to payment of higher rates of POL than notified by OGRA	0.081
	14	20	Irregular payment of qualification allowance without verification of degrees	0.370
	15	21	Less deduction of group insurance from employees salaries	0.058
	16	26	Loss to government due to payment of income tax out of health council fund	0.106
	17	29	Irregular expenditure on repair of vehicles	0.316
SMO RHC Shadan Lound	18	7	Non production of record of expenditure incurred by PHFMC	0
	19	10	Unauthorized payment of operational expenditure out of Health Council	0.152
SMO RHC Sarwar Wali	20	6	Unauthorized payment of operational expenditure out of Health Council	0.143
	21	11	Unjustified shifting of medicine	0.166

Formation	Sr. No	Para No.	Para Title	Amount
	22	12	Misappropriation of medicine	0.014
	23	13	Non production of record of expenditure incurred by PHFMC	0
MS THQ Hospital Taunsa	24	9	Unauthorized inclusion of sales tax in electricity bills	1.274
	25	12	Purchase of medicine on higher rates	0.964
	26	17	Non-obtaining of performance guarantee from suppliers	0.883
	27	21	Un-authorized deduction of sales tax	0.434
	28	25	Unauthorized purchase of medicine as LP in excess of prescribed limit	27.337
	29	36	Un-authorized payment of previous years liabilities	9.704
	30	38	Un-authorized retention of income tax not deposited into FBR account	0.028
	31	39	Loss to government due to non obtaining of discount against local purchase of medicine	0.905
	32	41	Purchase of x-ray films on higher rates	0.264
	33	42	Loss due to adding the PST amount by the service provider bills	0.274
	34	43	Loss to Govt, due substandard medicine	0.173
	35	45	Purchase of medicine excess than requirement	0.473
	36	46	Unauthorized expenditure on refreshment	0.102
	37	47	Overpayment due to payment of higher rates of POL than notified by OGRA	0.035
	38	48	Expenditure beyond competency	0.120
SMO RHC Choti	39	7	Overpayment due to grant of annual increment without completing six month service and recovery	0.094
	40	9	Withdrawal of salaries during FCPS training	0.52
	41	21	Non production of record of expenditure incurred by PHFMC	0
SMO THQ Hospital Kot Chutta	42	3	Unauthorized purchase of medicine as lp in excess of prescribed limit	2.062
	43	9	Loss to government due to less obtaining of discount against local purchase of medicine	0.055
	44	15	Unauthorized inclusion of sales tax in electricity bills	0.064
	45	22	Purchase of medicine excess than requirement	0.037
	46	27	Overpayment due to payment of higher rates of POL than notified by OGRA	0.012
	47	9	Recovery of qualification allowance	0.023

Formation	Sr. No	Para No.	Para Title	Amount
SMO RHC Shah Sadar Din	48	11	Unjustified Duty by SMO in Night Shift just for Personal Private Practice and wilfully Concealment of Attendance Record	0
	49	15	Misuse of Electricity and Non Recovery of Residential Electricity Charges	0.066
	50	21	Non production of record of expenditure incurred by PHFMC	0
<b>District Health Authority, Layyah</b>				
CEO	51.	12	Overpayment due to payment of higher rates of POL than notified by OGRA	0.036
	52.	25	loss to govt. due to non registration of health care establishment and hospitals	0.760
District Officer (Health)	53.	3	Unauthorized issuance of medicine to RHCs	0.339
	54.	4	Loss to the Government due to availing less discount on local purchase of medicine	0.211
	55.	7	Purchase of various items on higher rate	0.560
	56.	13	Irregular expenditure on repair of vehicles	0.434
	57.	14	Unauthorized expenditure of transportation charges	0.230
	58.	15	Overpayment due to payment of higher rates of POL than notified by OGRA	0.084
	59.	28	Unauthentic Payment of Salaries worth	0.271
MS DHQ Hospital	60.	3	unauthorized utilization of budget on local purchase of medicine	0.311
	61.	9	unauthorized payment of sales tax on electricity bills	4.621
	62.	14	Non-recovery of liquidated damages	0.272
	63.	34	Overpayment Due To Payment of Higher Rates of POL Than Notified By OGRA	0.046
	64.	45	Unjustified expenditure on repair of machinery & equipment	0.895
	65.	47	Expenditure beyond Competency on Tentage	0.892
	66.	53	Overpayment due to allowing of House rent allowance at higher rate	0.039
MS THQ Hospital Karor	67.	2	purchase of medicine on higher rate	0.032
	68.	15	overpayment due to payment of higher rates of pol than notified by OGRA	0.013
	69.	17	unauthorized inclusion of sales tax in electricity bills	0.261
	70.	18	unjustified expenditure against repair of machinery & equipment	0.438
	71.	19	Mis-use of Medicine and loss	0.082
	72.	9	Unauthorized drawl of 20% incentive allowance	0.935

Formation	Sr. No	Para No.	Para Title	Amount
MS THQ Hospital Chowk Azam	73.	19	Irregular distribution of share money to the persons who are drawing NPA	0.048
	74.	25	Overpayment due to laying of excessive quantity of tile	0.264
	75.	26	Un-Justified Payment of TA/DA	0.150
	76.	29	Overpayment due to payment of higher rates of POL than notified by	0.034
	77.	31	un-authorized purchase of bedding clothing excessive than requirement	0.100
MS THQ Hospital Kot Sultan	78.	15	Non-recovery of liquidated damages	0.110
	79.	16	Overpayment due higher rates of medicine	0.041
	80.	14	Non-Forfeiture of Performance Guaranty / Security	0.001
	81.	23	Misappropriation of on Account of X-Ray films	0.012
MS Thal Hospital Layyah	82.	13	Non-recovery of liquidated damages	0.063
	83.	14	Overpayment due higher rates of medicine	0.107
	84.	15	Non-Forfeiture of Performance Guaranty / Security	0.060
	85.	23	Unjustified expenditure on repair of machinery & equipment	0.379
	86.	24	Doubtful Payment of transportation charges resulted loss to Govt	0.030
MS THQ Hospital Choubara	87.	7	Unjustified Expenditure on account of repair of machinery and equipment's worth	0.357
	88.	14	Loss of medicine due to fail of DTL Reports -	0.876
	89.	16	Receipt of medicine without DTL Reports -	0.802
	90.	19	Overpayment due to allowing unauthorized annual increment without completion of six months services	0.057
	91.	25	Overpayment due to adding of Income Tax and PST in price	0.124

Formation	Sr. No	Para No.	Para Title	Amount
<b>District Health Authority, Muzaffargarh</b>				
CEO (Health)	1	3	Overpayment due higher rates of medicine	0.355
	2	5	Doubtful issuance of stores	0.175
	5	15	Non-recovery of liquidated damages	0.200
	6	17	Non-Forfeiture of Earnest Money	0.134
	8	20	Unauthorized Payment in Cash	0.729
	9	13	Irregular pay due to shifting of headquarter	0.653

Formation	Sr. No	Para No.	Para Title	Amount
District Officer (Health)	10	20	Payment of salaries after transfer	0.458
	11	21	Unauthorized payment of integrated allowance to the employees not admissible	0.335
	12	32	Overpayment due to payment of higher rates of pol than notified by OGRA	0.240
	14	38	Irregular expenditure on repair of vehicles	0.736
MS DHQ Hospital	13	14	Non-recovery of liquidated damages	0.327
	36	15	Overpayment due higher rates of medicine	0.443
	37	16	Non-forfeiture of performance guaranty / security	0.559
	39	24	Overpayment due to payment of higher rates of POL than notified by OGRA	0.967
	40	27	Doubtful Payment of transportation charges	0.695
	42	32	Unauthorized Purchase of stores from unregistered suppliers	0.263
MS THQ ALIPUR	53	1	Non-supply of medicine and non-forfeiture of Security deposit & Black Listing of defaulting suppliers	0.434
	54	2	Recovery due to overpayment on account of medicine	0.782
	57	10	Non recovery of liquidated damages	0.098
	58	11	Recovery due unauthorized Inclusion of Sales Tax in electricity bills	0.240
	59	33	Over payment on account of pay & allowance due to non adjustment on reappointment	0.039
	61	36	Overpayment due to grant of annual increment without completing six month service and recovery	0.433
	62	37	Unjustified payment of pay & allowance without verification of degrees	4.854
	63	40	Unauthorized Payment of incentive allowance	0.840
	64	44	Overpayment due to payment of higher rates of POL than notified by OGRA	0.072
	65	45	Loss to government due to non deduction of discount against local purchase of medicine	0.135
MS THQ HOSPITAL KOT ADDU	67	7	Purchase of medicine at higher rates	0.630
	70	15	Unjustified drawl and transferring of amount into personal/salary account	0.230
	71	18	Non-recovery of advance income tax	0.096
	72	24	Unjustified payment of tuff tile pavers	0.089
	74	33	Loss to government due to less obtaining of discount against local purchase of medicine	0.076

Formation	Sr. No	Para No.	Para Title	Amount
	75	34	Irregular payment of qualification allowance without verification of degrees	0.285
MS THQ Hospital Jatoi	80	15	Unjustified Payment of pay & allowance without verification of degrees	0.482
	81	18	Un-justified Purchase of X-Ray films /medicine on higher rates	0.277
	82	25	Recovery on account of dental X-Ray films due to showing Excessive use of films than actual cases	0.091
	84	26	Un-justified Local Purchase of Medicine on higher rates	0.100
	86	29	Loss to Govt. due to non recovery of liquidated damages/ penalty due to late supply of medicine	0.135
	87	30	Non deduction of DTL sample portion of medicine out of bills paid	0.117
MS THQ Level Hospital Chowk Sarwar Shaheed	90	5	Unauthorized purchase of medicine on higher rates	0.500
	92	15	Unauthorized purchase of medicine	0.030
	93	16	Overpayment due to payment of higher rates of POL than notified by OGRA	0.036
	94	21	Mis-use of medicine and loss of	0.239
	97	29	Unauthorized inclusion of sales tax in electricity bills	0.181

Formation	Sr. No	Para No.	Para Title	Amount
<b>District Health Authority, Rajanpur</b>				
CEO (Health)	1	4	Non-forfeiture of performance guaranty / security	0.177
	2	5	Unauthorized purchase of medicine through local purchase	0.284
	3	6	Un-authorized expenditure against medicine without DTL report	0.270
	4	10	Irregular expenditure on advertisement	0.081
	5	11	Unauthorized expenditure on repair of vehicle	0.775
	6	19	Unauthorized drawl of inadmissible allowances	0.040
District Officer Health	7	8	Un-authorized / invalid expenditure against other formations	0.173
	8	15	Loss of govt. due to theft of govt. motorcycle	0.290
	9	17	Loss on account of transportation charges	0.050
	10	18	Un-justified drawl of health risk allowance	0.066

Formation	Sr. No	Para No.	Para Title	Amount
	11	20	Non production of record of expenditure incurred by PHFMC	
	12	22	Doubtful payment on account of purchase of POL	0.821
	13	23	Unauthorized drawl of personal allowance	0.053
	14	28	Overpayment due to payment of higher rates of pol than notified by OGRA	0.079
	15	30	Irregular expenditure on repair of vehicles	0.617
MS DHQ Hospital Rajanpur	16	6	Overpayment due to allowing of unauthorized allowances	0.240
	17	7	Overpayment due to allowing of House rent allowance at higher rate	0.027
	18	9	Overpayment due unauthorized payment of Qualification allowance	0.360
	19	15	Unjustified payment of Unattractive Area Allowance	0.175
	20	17	Payment of Unjustified Allowances	0.020
	21	19	Non Depositing of Additional Performance Security Required for Below Quotation/Tender	0.218
	22	20	Overpayment due to payment of higher rates of POL than notified by OGRA	0.042
	23	22	Overpayment due to irregular allowing of increment	0.035
	24	23	Irregular expenditure on fiber glass shed	0.300
	25	24	Irregular pay due to shifting of headquarter	0.749
	26	25	Blockage of Government money due to non-utilization of item	0.195
	27	28	Loss to Government to non recovery of 10% house rent allowance	0.057
	28	33	Overpayment due to payment of Health Sector Reform Allowance against not entitled post	0.350
	29	34	Unjustified purchase of laundry items without consumption	0.426
	30	35	Unauthentic expenditure on POL	0.667
MS THQ Hospital Jampur	31	2	Payment of HSRA in excess of admissible rate	0.053
	32	3	Doubtful issuance of medicine due to non availability of proof of consumption	0.258
	33	7	Drawl of incentive allowance with different rates and recovery	0.140
	34	11	Doubtful drawl against the purchase & installation of IPC cameras	0.341
	35	12	Irregular advance drawl without work execution	0.163
	36	13	Recovery against Purchase of items at higher rates	0.032
	37	14	Purchase of Medicine & Machinery without requirement/Operational	0.310

Formation	Sr. No	Para No.	Para Title	Amount
	38	15	Loss to government due to less obtaining of discount against local purchase of medicine	0.061
	39	23	Unauthorized purchase and doubtful consumption of ARV vaccines	0.745
	40	29	Unauthorized inclusion of sales tax in electricity bills	0.204
	41	31	Unauthorized payments in cash	0.171
MS THQ Rojhan	42	3	Unjustified drawl of TA/DA and overpayment	0.014
	43	5	Unjustified payment on account of repair of machinery and equipment's	0.174
	44	9	Loss to govt. due to unjustified purchased of laptop and blockage of government money	0.180
	45	15	Overpayment due to payment of higher rates of POL than notified by OGRA	0.050
	46	16	Unauthorized inclusion of sales tax in electricity bills	0.649
	47	18	Misclassification of expenditure and loss to government due to non obtaining of discount	0.054
SMO RHC Muhammad Pur	48	2	Non refund of one month salary after termination of contract by employees recovery	0.217
	49	4	Doubtful issuance of medicine due to non availability of proof of consumption	0.468
	50	9	Withdrawal of HSRA during OSD period	0.023
	51	12	Purchase of medicine excess than requirement	0.165
	52	16	Variation in fi data and departmental figures	0.015
	53	18	Non production of record of expenditure incurred by PHFMC	
SMO RHC Kot Mithan	54	1	Withdrawal of salaries after expiry of contract period	0.170
	55	7	Unjustified condemnation of linen items	0.100
	56	12	Non production of record of expenditure incurred by PHFMC	
	57	13	Non accountal of stores	0.050
SMO RHC Fazil Pur	58	7	Misuse of electricity and non recovery of residential electricity charges	0.066

**Annexure-1**

[1.2.4.3]

**Overpayment on account of pay and allowances – Rs 19.918 million**

**(Rupees in Million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	District Health Officer	SSB	1.326
2		Conveyance allowance to officer	0.107
3		Allowance during leave	0.883
4		PCA	0.273
5		HSRA to employee on general duty	0.090
6		HSRA to employee not working at BHU	1.005
7		HRA	3.241
8		Integrated allowance to employee not admissible	0.093
9		CA to employees residing in colonies	4.106
10		Annual increment without completing six month	0.255
11		Hill allowance not admissible	0.186
12		CA to vaccinator	0.635
13	MS THQ Hospital Taunsa	Personal Allowance	2.483
14		Pay after regularization	0.923
15		Inadmissible allowances to employee	0.299
16		Annual increment without completing six month service	0.057
17		Inadmissible personal allowance	0.529
18		Qualification allowance to specialist	0.060
19		Pay after regularization	0.305
20		SSB after regularization	0.274
21		Payment of HSRA & CA to Director IRMNCH	0.109
22		Inadmissible HSRA & CA	0.243
23		MS THQ Hospital Kot Chuta	HSRA not admissible at THQ
24	PCA not admissible at THQ		0.030
25	HSRA in excess of admissible rate		1.208
26	Maintenance Charges		0.096
27	Inadmissible NPA		0.345
28	Payment of incentive allowance at higher rate		0.480
29	District Coordinator IRMNCH	Pay and allowances	0.216
<b>Total</b>			<b>19.918</b>

**Annexure-2**

**[1.2.4.5]**

**Unjustified and doubtful tendering process of local purchase medicine –  
Rs 4.382 million**

(Amount in rupees)

C.center	G/L Acc	G/L Acc Description	Document Date	Document No	Detail Medicines	Amount
DY9002	A03927	Purchase of drug and medicines	04.11.2020	1900055388	IV Set	75,000
DY9002	A03927	Purchase of drug and medicines	05.12.2020	1900076439	Blood bag	90,525
DY9002	A03927	Purchase of drug and medicines	05.12.2020	1900049379	Nito tape	51,000
DY9002	A03927	Purchase of drug and medicines	05.12.2020	1900049380	Misc	45,182
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900031550	Inj. Vitamin K	27,270
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900031552	Inj. Tramadol	76,310
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900137381	Anti-D Inj.	16,200
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900137383	Inj. PCM	17,217
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900137386	Misc	20,400
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900155125	iv canula 18g	53,125
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900158106	Inj. Tramadol	25,436
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900031553	Misc	37,350
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900137380	fixomul tape	23,580
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900158107	inj. Isokit	38,750
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900031551	Inj. Lignocaine	41,652
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900049468	RL 500ML	15,300
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900155124	Misc	55,815
DY9002	A03927	Purchase of drug and medicines	09.01.2021	1900158105	Silver cream	17,460
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900174086	Misc	34,853
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900167247	Misc	65,950
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900171115	MISC	75,425
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900176046	misc	42,133
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900167246	Misc	92,655
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900176044	Misc	79,050
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900174085	Plaster of paris	85,000
DY9002	A03927	Purchase of drug and medicines	09.02.2021	1900162348	IV Set	102,000
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900554031	Misc.	123,877
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572033	Misc	109,126
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572035	Misc	79,178
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572040	Inj. Tramadol	128,180
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572041	Rayband Gauze	25,500
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900554029	Misc	82,535
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900554030	Misc	182,980
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572034	Misc	25,597
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572037	Misc	90,825
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900554046	Anti-D Inj.	38,250
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900572038	Misc	30,833
DY9002	A03927	Purchase of drug and medicines	24.03.2021	1900554032	Misc	138,295
DY9002	A03927	Purchase of drug and medicines	28.04.2021	1900569570	Inj. Dobutamine	40,021
DY9002	A03927	Purchase of drug and medicines	28.04.2021	1900569571	CREPE BANDAGE	102,000
DY9002	A03927	Purchase of drug and medicines	28.04.2021	1900569569	Misc	92,910
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900612239	Misc	130,390

C.center	G/L Acc	G/L Acc Description	Document Date	Document No	Detail Medicines	Amount
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900615173	Misc	41,688
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900619158	Misc	70,550
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900635208	Vicryl	68,850
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900612240	Inf. PCM	23,566
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900615174	Misc	93,829
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900619159	Misc	113,985
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900635209	misc	13,169
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900672179	Inf. Metronidazole	108,000
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900619157	Misc	76,958
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900615175	IV Set	63,750
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900635210	misc	80,750
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900643199	IV Set	63,750
DY9002	A03927	Purchase of drug and medicines	18.06.2021	1900672180	Inj. Tramadol	31,450
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900593428	Misc.	107,195
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900672259	Misc.	96,765
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900672256	Misc.	96,011
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900672258	Misc.	157,527
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900672257	Misc.	130,590
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900617246	Hand Sanitizer	136,000
DY9002	A03927	Purchase of drug and medicines	25.06.2021	1900672260	Misc.	83,348
						<b>4,382,866</b>

**Annexure-3**

[2.2.4.2]

**Overpayment on account of pay and allowances – Rs 28.048 million**

(Rupees in Million)

Sr. No.	DDOs	Description	Amount
1	District Officer (Health)	SSB after regularization	1.881
2		Inadmissible allowance	0.854
3		HSRA on General Duty	0.193
4		HSRA to staff not working at BHUs	0.213
5		HRA (residing in colonies)	7.278
6		CA (residing in colonies)	5.111
7		CA to vaccinator	0.267
8		SSB after regularization	2.238
9		Basic Pay	0.961
10		Adhoc relief Allowance after regularization	0.288
11	MS DHQ Hospital Layyah	SSB after regularization	0.814
12		CA & HRA (residing in colonies)	0.403
13		SSB after regularization	0.227
14		Maintenance Charges	0.113
15		SSB after regularization	0.149
16		Basic Pay after regularization	0.456
17		Allowance after regularization	0.137
18	MS THQ Hospital Chok Azam	Pay and allowance to Nurses after regularization	0.153
19		SSB after regularization	0.189
20		Basic Pay after regularization	0.122
21		Adhoc Allowance after regularization	0.043
22		HSRA at excess rate	0.062
23		NPA	3.035
24		CA (residing in colonies)	1.486
25		HRA (residing in colonies)	0.527
26		Maintenance Charges	0.309
27		Inadmissible allowance	0.030
28	MS THQ Hospital Fatehpur	CA (residing in colonies)	0.248
29		Maintenance Charges	0.131
30		SSB after regularization	0.099
31		HRA (residing in colonies)	0.031
<b>Total</b>			<b>28.048</b>

**Annexure-4**

**[3.2.4.3]**

**Overpayment on account of pay and allowances – Rs 41.590 million**

**(Rupees in Million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	CEO (Health)	HSRA inadmissible to CEO office staff	0.059
2		HSRA inadmissible to Zila Council employees	0.668
3		SSB to employees completed 3 years' service	0.076
4		SSB after regularization	0.435
5		Allowances no admissible during leave/absent	0.163
6	District Officer (Health)	Conveyance allowance	10.838
7		House rent allowance	6.941
8		SSB after regularization	0.255
9		CA to vaccinator	2.049
10		Health risk allowance	0.161
11		Inadmissible Integrated allowance	0.389
12		HSRA to employees working at dispensaries	1.246
13		NPA	3.309
14		Inadmissible HSRA	0.051
15	HSRA during general duty	0.065	
16	MS DHQ Hospital M.Garh	Conveyance allowance	1.296
17		SSB to employees appointed through 17A	1.140
18		Pay and allowances after regularization	0.442
19		Basic pay after regularization	0.113
20		Adhoc allowances after regularization	0.037
21		PCA	0.032
22		Annual Increment	0.267
23	Nursing professional allowance	0.324	
24	MS THQ Hospital Kot Addu	SSB after regularization	0.157
25		Conveyance allowance & maintenance charges	0.098
26		Adjustment of SSB	0.070
27		HSRA at excessive rate	0.054
28		Inadmissible personal allowance	0.179
29	Inadmissible risk allowance	0.018	
30	MS THQ Hospital Jatoi	HSRA allowance at excessive rate	2.296
31		NPA	4.333
32		Integrated allowance	0.058
33		HSRA at excessive rate	0.089
34		HSRA at excessive rate	0.188
35		Pay and allowance to employee on general duty	1.938
36	House rent allowance	0.496	

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
37		CA, HRA and maintenance charges	1.125
38		CA & HRA during EOL	0.135
<b>Total</b>			<b>41.590</b>

## Annexure-5

District	Cost Center	Financial Year	Budget			Actual		
			Salary	Non-Salary	Total	Salary	Non-Salary	Total
D.G.Khan	DY9025	2018-19	390.379	0.515	390.894	363.147	0.514	36.828
	DY9601		7.887	18.067	25.942	0.269	5.484	5.752
	DY9025	2019-20	329.767	0	329.767	331.045	0	331.045
	DY9601		3.142	1.925	5.067	2.611	1.584	4.195
	DY9025	2020-21	390.379	0.515	390.894	36.314	0.514	363.661
	DY9601		7.875	18.067	25.954	0.27	5.482	5.753
	<b>Sub Total</b>			<b>1129.429</b>	<b>39.089</b>	<b>1168.518</b>	<b>733.656</b>	<b>13.578</b>
Layyah	LL9601	2018-19	4.822	12.586	17.408	4.822	12.586	17.408
	LL9019		386.025	0	386.025	381.009	0	381.009
	LL9601	2019-20	9.427	3.209	12.636	9.427	3.209	12.636
	LL9019		246.83	0	246.83	24.616	0	24.616
	LL9601	2020-21	9.058	3.194	12.252	9.058	3.194	12.252
	LL9019		252.931	0	252.931	255.418	0	255.418
	<b>Sub Total</b>			<b>909.093</b>	<b>18.989</b>	<b>928.082</b>	<b>684.35</b>	<b>18.989</b>
M.Garh	MV9029	2018-19	839.813	0	839.813	386.203	0	386.203
	MV9601		4.923	26.919	31.842	4.761	26.717	31.478
	MV9029	2019-20	553.746		553.746	547.141		547.141
	MV9601		4.575	3.297	7.872	6.153	3.212	9.365
	MV9029	2020-21	556.686		556.686	552.365		552.365
	MV9601		8.718	1.999	10.717	6.063	2.284	8.347
	<b>Sub Total</b>			<b>1,968.46</b>	<b>10.717</b>	<b>2,000.68</b>	<b>1,502.69</b>	<b>8.347</b>
Rajanpur	RC9021	2018-19	170.941	-	170.941	169.832	0	169.832
	RC9601		4.104	11.434	15.538	11.751	5.395	17.146
	RC9021	2019-20	172.203	-	172.203	174.489	0	174.489
	RC9601		2.25	1.395	3.645	4.711	3.792	8.503
	RC9021	2020-21	191.122	0	191.122	184.312	0	184.312
	RC9601		4.186	1.418	5.604	8.22	1.334	9.554
	<b>Sub.Total</b>			<b>544.806</b>	<b>14.247</b>	<b>559.053</b>	<b>553.315</b>	<b>10.521</b>
<b>G. Total</b>			<b>4,551.79</b>	<b>83.042</b>	<b>4,656.33</b>	<b>3,474.01</b>	<b>51.44</b>	<b>3,549.31</b>

Source: Budget &amp; Expenditure Reports

### Unjustified low performance of CMWs

According to Program Description, Summary of Policy Environment of PC-1 (Page 3), this program has introduced a new cadre of Skilled Birth Attendants (SBA) called Community-Midwives (CMWs) for skilled deliveries at community level. CMWs are potentially a very valuable resource when seeking to make safe motherhood available to the poor and marginalized women in Pakistan and the concept of them as independent practitioners, who are linked closely to the District Health System, is both potentially sustainable and efficient.

From the monthly reports of CMWs (as per MIS), it was observed that CMWs were not performing their duties as per requirement of the program. Table given below shows that number of deliveries conducted by the CMWs was also very low i.e 22% and each CMW was conducting an average less than 1 deliveries per month. It was quite astonishing that instead of increase in deliveries conducted by deployed CMWs with the passage of time, decline was noticed in the performance of CMWs. The objectives of the program in replacement if traditional birth attendant could not be achieved. It clearly shows that those deployed CMWs were not being monitored regularly and program objectives could not be achieved.

Year	Registered Pregnancies (ANC Cases)	Total Deliveries by CMW	Efficiency % of delivery by CMW out of total ANC	Total No. of working CMWs	No. of Deliveries per CMW per year
2017-18	12299	2728	22%	53	4
2018-19	22092	4720	21%	83	5
2019-20	11264	1688	15%	46	3
<b>Total</b>	<b>45655</b>	<b>9136</b>			

Audit is of the view that due to weak administrative controls, proper monitoring of field CMWs was not made.

Without proper monitoring of the program activities, the targets could not be achieved.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

### **Poor performance of Health Facility by WMOs and LHVs Regarding newly registered pregnant women**

According to Component 1, Hospitals of PC-1 (Page 46), The MS with CEO (DHA) /EDO (H) shall prepare plans for provision of EmoNC services for comprehensive or basic services.

During the course of Thematic Audit, it was noticed from scrutiny of record consisting of monthly reports, yearly reports ,correspondence files etc. that performance of WMOs and LHVs at various BHUs was very poor. As per MIS the number of deliveries conducted by SBA remained very low even zero in most of BHU's as per below table. Health authorities could not monitor the poor service deliveries at various centers. It shows poor performance of the WMOs and LHVs posted at the said BHUs. Due to poor performance / poor monitoring, programs objectives could not be achieved.

Facility	Year	Newly Pregnant Registered by LHWs	# Of Deliveries By SBA (LHV, Midwife/CMW)	% age
BHU PIR ADIL	2020	76	0	0
BHU TRIMIN	2020	68	0	0
MCH CTR TAUNSA	2020	59	0	0
RHC TIBBI QASRANI	2020	112	0	0
BHU BAROT MUNDWANI	2019	70	0	0
BHU LAKHANI	2019	68	0	0
BHU ROONGHAN	2019	37	0	0
RHC BARTHI	2019	54	0	0
BHU BAROT MUNDWANI	2018	70	0	0
BHU CHABRI ZARIN	2018	24	0	0
BHU HAJI GHAZI GHARBI	2018	26	0	0

Facility	Year	Newly Pregnant Registered by LHWs	# Of Deliveries By SBA (LHV, Midwife/CMW)	% age
BHU MAKWAL KALAN	2018	65	0	0
BHU PIR ADIL	2018	50	0	0
BHU ROONGHAN	2018	33	0	0
BHU THATHA GABOOLAN	2018	80	0	0
CIVIL HOSPITAL FORT MUNROO	2018	53	0	0
RHC BARTHI	2018	54	0	0
RHC VEHOVA	2018	98	0	0
BHU CHOTI BALA	2017	28	0	0
BHU KHAR BUZDAR	2017	34	0	0
BHU BAROT MUNDWANI	2020	77	3	4
BHU CHABRI ZARIN	2020	42	3	7
BHU DONA	2020	36	6	17
BHU KOT QASRANI	2020	100	5	5
BHU LOHAR WALA	2020	90	15	17
BHU MAKWAL KALAN	2020	77	12	16
BHU THATHA GABOOLAN	2020	97	7	7
BHU WADOOR	2020	16	2	13
RHC CHOTI ZARIN	2020	99	19	19
RHC KOT CHUTTA	2020	89	2	2
TEACHING HOSPITAL D.G. KHAN	2020	242	17	7
BHU DONA	2019	31	6	19
BHU KHAR BUZDAR	2019	30	4	13
BHU TALPUR	2019	39	7	18
BHU TRIMIN	2019	59	7	12
THQ HOSPITAL TAUNS	2019	69	8	12
BHU CHOTI BALA	2018	27	4	15
BHU KHANPUR	2018	73	5	7
BHU LOHAR WALA	2018	90	2	2
BHU NAWAN SHAHR	2018	46	5	11
BHU SOKAR	2018	87	2	2
RHC QADIRABAD	2018	26	5	19

Facility	Year	Newly Pregnant Registered by LHWs	# Of Deliveries By SBA (LHV, Midwife/CMW)	% age
BHU BAROT MUNDWANI	2017	69	4	6
BHU DONA	2017	32	3	9
BHU LAKHANI	2017	87	10	11
BHU ROONGHAN	2017	22	2	9
BHU TRIMIN	2017	77	3	4

Audit is of the view that due to weak internal controls, proper monitoring was not ensured.

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor performance as well as poor monitoring of the program.

### **Unrealistic reporting by field staff regarding registration of pregnant women & poor monitoring of the Program activities**

According to Component 1, Monitoring and Evaluation of the PC-1 (Page 45), a district monitoring and reporting mechanism will be developed which will generate monthly reports. This mechanism will be based on Key Performance Indicators (KPI) and will be the responsibility of district coordinators.

WMOs, LHVs and CMWs deployed in the field submitted the reports without any authenticity. There was a huge difference of number of deliveries conducted as per software systems (i.e LHW MIS, IRMNCH MIS and DHIS). As per DHIS reports of various years, the actual deliveries were shown in excess of registered pregnancies.

Facility	Year	Newly Pregnant Registered by LHWs	# Of Deliveries By SBA (Dr, Nurse, LHV, Midwife/CMW)	% age
BHU HAJI GHAZI GHARBI	2020	25	32	7
BHU KOT HAIBAT	2020	65	69	4
RHC QADIRABAD	2020	23	46	23
BHU HAJI GHAZI GHARBI	2019	34	36	2
BHU JHOK UTRA	2019	87	119	32
BHU KHANPUR	2019	40	49	9
BHU KOT QASRANI	2019	45	51	6
BHU MANA AHMADANI	2019	80	93	13
BHU, MORE JHANGI	2019	69	82	13
BHU YAROO	2019	8	10	2
CIVIL HOSPITAL FORT MUNROO	2019	60	73	13
BHU JHOK UTRA	2018	86	96	10
BHU MANA AHMADANI	2018	87	98	11
BHU WADOOR	2018	8	10	2
BHU HAJI GHAZI GHARBI	2017	32	40	8
BHU YAROO	2017	7	9	2
RHC BARTHI	2017	65	67	2
RHC SARWAR WALI	2017	57	80	23

Audit is of the view that due to weak internal controls, unrealistic reports were accepted by the District Monitoring Cell.

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

[AIR Para:4,5,6]

## Annexure-7

### High Rate of Infant Deaths, Poor Performance of the LHW's / WMO'S

According to Program Objective (Page-V) of PC-I and revised PC-1, the existing system of health facilities is not only inadequate but also insufficient to provide health services to the general public in Pakistan. Therefore, the National MNCH Program was initiated in 2007 to ensure progress towards achieving the Millennium Development Goals (MDGs). The specific targets of the program were:

Sr. No.	Description	Target (Base Line)	Target 2014/2015 (as per original PC-1)	Target 2019 (as per revised PC-1)
1	To reduce maternal mortality ratio (MMR)	200 per 100,000 live births	180 per 100,000 live births	140 per 100,000 live births
2	Neonatal mortality rate (Up to 28 days)	58 per 1000 live births	50 per 1000 live births	42 per 1000 live births (or 4.2%)
3	To Reduce infant mortality rate (IMR)	82 per 1000 live births	75 per 1000 live births	55 per 1000 live births
4	To reduce the under five mortality rate (U5MR)	65 per 1000 live births	45 per 1000 live births	70 per 1000 live births
5	Deliveries by skilled birth Attendant	31%	90%	85%

During the course of Thematic Audit, it was noticed from scrutiny of record consisting of monthly reports, yearly reports ,correspondence files etc. that performance of WMOs and LHVs at various BHUs/ RHCs was very poor. As per MIS, no of infant deaths were very high i-e more than the prescribed limit. It shows poor performance of the WMOs and LHVs posted at the said RHCs/BHUs. Due to poor performance / poor monitoring, programs objectives could not be achieved.

Facility	Year	Newly Pregnant Registered by LHWs	# Of Deliveries By SBA (Dr, Nurse, LHV, Midwife/CMW)	# Of Infant Deaths > 28 days and ≤ 1 Year + # Of Early Neo-Natal Deaths < 28 days + # Of Early Neo-Natal Deaths < 1 Week	% age
BHU BAROT MUNDWANI	2020	77	3	1	33
BHU CHABRI ZARIN	2020	42	3	1	33
BHU MAKWAL KALAN	2020	77	12	2	17
BHU SHEROO	2020	89	27	3	11
BHU THATHA GABOOLAN	2020	97	7	1	14
CIVIL HOSPITAL SAKHI SARWAR	2020	87	18	3	17
RHC CHOTI ZARIN	2020	99	19	2	11

Facility	Year	Newly Pregnant Registered by LHVs	# Of Deliveries By SBA (Dr, Nurse, LHV, Midwife/CMW)	# Of Infant Deaths > 28 days and ≤ 1 Year + # Of Early Neo-Natal Deaths < 28 days + # Of Early Neo-Natal Deaths < 1 Week	% age
BHU BAROT MUNDWANI	2017	69	4	1	25
BHU KHANPUR	2017	60	18	2	11
BHU TRIMIN	2017	77	3	2	67

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

[AIR Para:9]

## Annexure-8

### Deviation from Program objectives due to non-deployment of CMWs in rural/urban areas

According to (Page 58) Component 2 of PC-I (MNCH), Training of Community Midwives, CMWs were to be selected from and deployed in the villages where there was no public health facility (RHC, BHU & MCH Centre), to provide 24/7 coverage to the underserved areas on priority. Further as per health department notification, CMW's will not be deployed w.e.f. July 2020.

During Thematic Audit of IRMNCH & Nutrition Program it was observed from data analysis of 52 rural UCs that the no CMW was deployed in rural UCs and a population of 3.230 million remained unattended. It showed that the selection of CMWs was not according to the provision of the Program. Due to deviation from selection criteria, 100% population of selected 52 Rural UCs remained unattended and program goals remained unachieved.

Sr. No.	Name of Tehsil	Name of Union Council (Rural)	Total Population of UC	No. of CMW under Training	Number of CMW required as per 5000 Population	CMW working / Deployed	Vacant seats	Population attended by CMW	Unattended population	%age of unattended population
1	DG KHAN	BAHADAR GARH	49580	-	10	0	10	-	49580	100
2	DG KHAN	CHABBRI	45051	-	9	0	9	-	45051	100
3	DG KHAN	CHURHATTA	70426	-	14	0	14	-	70426	100
4	DG KHAN	DRAHAMA	61581	-	12	0	12	-	61581	100
5	DG KHAN	GADDAI	53962	-	11	0	11	-	53962	100
6	DG KHAN	HAJI GHAZI	43499	-	9	0	9	-	43499	100
7	DG KHAN	KALA	70835	-	14	0	14	-	70835	100
8	DG KHAN	KHAKHI	61398	-	12	0	12	-	61398	100
9	DG KHAN	KOT HAIBAT	45893	-	9	0	9	-	45893	100
10	DG KHAN	KOT MUBARAK	45468	-	9	0	9	-	45468	100
11	DG KHAN	MAMMORI	57530	-	12	0	12	-	57530	100
12	DG KHAN	PAIGAN	54313	-	11	0	11	-	54313	100
13	DG KHAN	PIR ADIL	56790	-	11	0	11	-	56790	100
14	DG KHAN	RAMIN	53931	-	11	0	11	-	53931	100
15	DG KHAN	SAMINA	42752	-	9	0	9	-	42752	100
16	DG KHAN	SHADAN LUND	48252	-	10	0	10	-	48252	100
17	DG KHAN	SHAH SADAR DIN	66442	-	13	0	13	-	66442	100
18	DG KHAN	WADOOR	55364	-	11	0	11	-	55364	100
19	DG KHAN	YAROO	45073	-	9	0	9	-	45073	100
20	KOT CHUTTA	AALI WALA	44055	-	9	0	9	-	44055	100
21	KOT CHUTTA	BASTI FAUJA	57760	-	12	0	12	-	57760	100

Sr. No.	Name of Tehsil	Name of Union Council (Rural)	Total Population of UC	No. of CMW under Training	Number of CMW required as per 5000 Population	CMW working / Deployed	Vacant seats	Population attended by CMW	Unattended population	%age of unattended population
22	KOT CHUTTA	BASTI MALANA	54493	-	11	0	11	-	54493	100
23	KOT CHUTTA	CHOTI BALA	62103	-	12	0	12	-	62103	100
24	KOT CHUTTA	CHOTI ZARIEN	70805	-	14	0	14	-	70805	100
25	KOT CHUTTA	DARKHAST JAMAL KHAN	63189	-	13	0	13	-	63189	100
26	KOT CHUTTA	GHAUUS ABAD	59900	-	12	0	12	-	59900	100
27	KOT CHUTTA	JHAKKAR IMAM	50477	-	10	0	10	-	50477	100
28	KOT CHUTTA	JHOKE UTTRA	51624	-	10	0	10	-	51624	100
29	KOT CHUTTA	KOT CHUTTA	58139	-	12	0	12	-	58139	100
30	KOT CHUTTA	MANA AHMDANI	63745	-	13	0	13	-	63745	100
31	KOT CHUTTA	MUTAFFARIQ CHAHAN	54025	-	11	0	11	-	54025	100
32	KOT CHUTTA	NAWA	58151	-	12	0	12	-	58151	100
33	KOT CHUTTA	NOOTAK	52323	-	10	0	10	-	52323	100
34	KOT CHUTTA	SAKHI SARWAR	51011	-	10	0	10	-	51011	100
35	TAUNSA	FATEH KHAN NUTKANI	58068	-	12	0	12	-	58068	100
36	TAUNSA	HAIRO SHARQI	50100	-	10	0	10	-	50100	100
37	TAUNSA	JALOO WALI	60069	-	12	0	12	-	60069	100
38	TAUNSA	KOT QAISRANI	47904	-	10	0	10	-	47904	100
39	TAUNSA	LAKHANI	45567	-	9	0	9	-	45567	100
40	TAUNSA	MAKWAL KALAN	64569	-	13	0	13	-	64569	100
41	TAUNSA	MANGROTHA	52991	-	11	0	11	-	52991	100
42	TAUNSA	MORE JHANGI	54857	-	11	0	11	-	54857	100
43	TAUNSA	NARI	55011	-	11	0	11	-	55011	100
44	TAUNSA	SOKAR	48311	-	10	0	10	-	48311	100
45	TAUNSA	TAUNSA	113185	-	23	0	23	-	113185	100
46	TAUNSA	TIBBI QAISRANI	57069	-	11	0	11	-	57069	100
47	TAUNSA	VEHOA	52279	-	10	0	10	-	52279	100
48	KOH E SULEMAN	BARTHI	54792	-	11	0	11	-	54792	100
49	KOH E SULEMAN	FAZLA KATCH	35231	-	7	0	7	-	35231	100
50	KOH E SULEMAN	MUBARKI	42462	-	8	0	8	-	42462	100
51	KOH E SULEMAN	TUMAN LEGHARI	53014	-	11	0	11	-	53014	100
52	KOH E SULEMAN	TUMAN QAISRANI	53407	-	11	0	11	-	53407	100
			3,230,177						2878826	

Audit is of the view that due to weak managerial controls, the CMWs from rural areas were not enrolled, trained and deployed in sufficient numbers.

Non deployment of CMWs in the rural areas resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the person(s) at fault for non-compliance of PC-I regarding selection of CMWs and the matter be got regularized from the competent authority.

### **High default rate and unattended/uncured Severely Acute Malnourished children Malnourished children (SAM)**

According to PC1 Component 3, (Page 58 to 61) and Revised PC1 (page 23,24) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, a comprehensive nutrition strategy will be implemented to address malnutrition through preventive and curative services. To get benefit of stunting prevention i.e. better human capital. LHWS will be fully trained on the Nutrition Education Package including IYCF and micronutrient deficiency. This preventive Nutrition Education Package will be used for awareness raising and promoting healthy behaviors among the population, especially, women, children and adolescent girls. Additionally, in areas where the Therapeutic component will be undertaken, LHWS will be strengthening the Nutrition program through effective screening, referral and follow-up. Treatment of Severely Acute Malnourished children (SAM) with Ready to Use Therapeutic Food (RUTF), F100, F75 nutrients etc. Treatment of SAM with complications at Stabilization Centers (SC) in all 36 districts of Punjab.

During Thematic Audit of IRMNCH & Nutrition Program, it was noticed that the Outpatient Therapeutic Program (OTP) sites centers pointed out confirm “Severely Acute Malnourished children (SAM)” cases but remained unattended and not provided treatment during the year. Leaving total 16% severe patients

unattended on Health Facilities is serious negligence. Furthermore, the sufficient stock was not provided and due to inconsistent supply of nutritional commodities particularly Ready to use Therapeutic Food (RUTF) and F-75 and F-100 Milk etc. the patients could not be cured.

Year	Facility	SAM Total OTP	Refer to SC After Screening Total (OTP)	Unattended SAM children (Defaulter in the year)	To be Admitted SAM	Total Admission(D) Children 6-59 Month OTP Actual	Not Admitted Balance	%age of Non admitted SAM Children
2021	BHU ARA JAFAR	8	0	8	6	6	2	25.0
2021	BHU BAIT WALA	7	0	7	6	6	1	14.3
2021	BHU BAROT MUNDWANI	8	0	8	5	5	3	37.5
2021	BHU CHABRI ZARIN	23	1	22	20	20	2	8.7
2021	BHU CHAK NOW ABAD	10	0	10	9	9	1	10.0
2021	BHU DONA	11	0	11	9	9	2	18.2
2021	BHU FAZLA KATCH	6	0	6	5	5	1	16.7
2021	BHU, GADAI DG.KHAN	13	0	13	7	7	6	46.2
2021	BHU Ghouseabad	12	0	12	9	9	3	25.0
2021	BHU HAJI GHAZI GHARBI	10	0	10	9	9	1	10.0
2021	BHU HEROO SHARQI	9	0	9	7	7	2	22.2
2021	BHU JHOK UTRA	14	0	14	11	11	3	21.4
2021	BHU KHAKHI	17	0	17	14	14	3	17.6
2021	BHU KHANPUR	11	0	11	9	9	1	9.1
2021	BHU KHAR BUZDAR	5	0	5	4	4	8	160.0
2021	BHU KOT HAIBAT	12	0	12	10	10	2	16.7
2021	BHU KOT MOHAI	15	1	14	8	8	6	40.0
2021	BHU MAKWAL KALAN	16	1	15	9	9	6	37.5
2021	BHU MANA AHMADANI	18	0	18	14	14	4	22.2
2021	BHU MANGROOHA	12	0	12	9	9	3	25.0
2021	BHU MEMOORI	14	0	14	11	11	3	21.4
2021	BHU More Jhangi	13	1	12	8	8	4	30.8
2021	BHU NARI	15	0	15	12	12	3	20.0
2021	BHU NAWAN SHAHR	9	0	9	10	10	1	11.1
2021	BHU Nutkani	11	1	10	7	7	3	27.3
2021	BHU Retra	16	1	15	9	9	6	37.5
2021	BHU SAMINA	14	1	13	11	11	3	21.4
2021	BHU SANJAR SYEDAN	9	0	9	5	5	4	44.4
2021	BHU SHEROO	11	0	11	10	10	1	9.1
2021	BHU TALPUR	10	0	10	6	6	4	40.0
2021	BHU THATHA GABOOLAN	8	0	8	6	6	2	25.0
2021	BHU TRIMIN	9	0	9	8	8	1	11.1
2021	BHU YAROO	12	1	11	8	8	3	25.0
2021	CIVIL HOSPITAL FORT MUNROO	9	0	9	8	8	1	11.1

Year	Facility	SAM Total OTP	Refer to SC After Screening Total (OTP)	Unattended SAM children (Defaulter in the year)	To be Admitted SAM	Total Admission(D) Children 6-59 Month OTP Actual	Not Admitted Balance	%age of Non admitted SAM Children
2021	CIVIL HOSPITAL SAKHI SARWAR	14	0	14	8	8	4	28.6
2021	RHC BARTHI	12	1	11	8	8	3	25.0
2021	RHC CHOTI ZARIN	12	0	12	10	10	2	16.7
2021	RHC QADIRABAD	17	1	16	12	12	4	23.5
2021	RHC SARWAR WALI	17	0	17	9	9	6	35.3
2021	RHC SHAHDAN LUND	13	0	13	10	10	3	23.1
2021	RHC VHOVA	12	0	12	9	9	3	25.0
2021	THQ HOSPITAL TAUNS	60	1	59	49	49	10	16.7
2021	THQ KOT CHUTTA	16	0	16	11	11	5	31.3
		839	35	804			139	16.6

Non treatment of the confirmed affected patients/ malnourished children resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non-achievement of targets and non-treatment of needy children.

### **Poor service delivery on stabilization centers and outpatient therapeutic program site**

According to PC-1, Component 3, (Page 58, to 61) and Revised PC-1 (page 23,24) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, a comprehensive nutrition strategy will be implemented to address malnutrition through preventive and curative services. To get benefit of stunting prevention i.e. better human capital. LHWS will be fully trained on the Nutrition Education Package including IYCF and micronutrient deficiency. This preventive Nutrition Education Package will be used for awareness raising and promoting healthy behaviors among the population, especially, women, children and adolescent girls. Additionally, in areas where the Therapeutic component will be undertaken, LHWs will be strengthening the Nutrition program through effective screening, referral and

follow-up. Treatment of Severely Acute Malnourished children (SAM) with Ready to Use Therapeutic Food (RUTF), F100, F75 nutrients etc. Treatment of SAM with complications at Stabilization Centers (SC) in all 36 districts of Punjab (start in 2013 in District Dera Ghazi Khan).

During comparison of Severely Acute Malnourished 839 children cases screened and pointed out at Outpatient Therapeutic Program (OTP) site. But only 35 No. of children were referred to stabilization center and 804 children were not referred to next above center for cure and treatment nor admitted at OTP itself. It concludes that 96% children remained unattended and goals of the nutrition program were not achieved.

Year	Facility	SAM Total OTP	Refer to SC After Screening Total (OTP)	unattended SAM children (Defaulter in the year)
2021	AALI WALA D.G.KHAN	13	0	13
	BHU ARA JAFAR	8	0	8
	BHU BAIT WALA	7	0	7
	BHU BAROT MUNDWANI	8	0	8
	BHU BASTI JAM	6	0	6
	BHU BAWATA	8	0	8
	BHU CHABRI ZARIN	23	1	22
	BHU CHAK NOW ABAD	10	0	10
	BHU CHOTI BALA	6	1	5
	BHU DONA	11	0	11
	BHU FAZLA KATCH	6	0	6
	BHU, GADAI DG.KHAN	13	0	13
	BHU Gammu Wala	4	2	2
	BHU Ghousabad	12	0	12
	BHU HAJI GHAZI GHARBI	10	0	10
	BHU HEROO SHARQI	9	0	9
	BHU JHOK UTRA	14	0	14
	BHU KHAKHI	17	0	17
	BHU KHANPUR	11	0	11
	BHU KHAR BUZDAR	5	0	5
	BHU KOT HAIBAT	12	0	12
	BHU KOT MOHAI	15	1	14
	BHU KOT MUBARIK	14	0	14
	BHU KOT QASRANI	12	0	12
	BHU LITRA	9	1	8
	BHU LOHAR WALA	12	0	12
	BHU MAIN PHEROO	9	1	8
	BHU MAKWAL KALAN	16	1	15
	BHU MANA AHMADANI	18	0	18

Year	Facility	SAM Total OTP	Refer to SC After Screening Total (OTP)	unattended SAM children (Defaulter in the year)
	BHU MANGROOHA	12	0	12
	BHU MEMOORI	14	0	14
	BHU More Jhangi	13	1	12
	BHU NARI	15	0	15
	BHU NAWAN SHAHR	9	0	9
	BHU Nutkani	11	1	10
	BHU PIR ADIL	15	0	15
	BHU RAKHI MUNH	7	1	6
	BHU Retra	16	1	15
	BHU ROONGHAN	8	1	7
	BHU SAMINA	14	1	13
	BHU SANJAR SYEDAN	9	0	9
	BHU SHEROO	11	0	11
	BHU SOKAR	11	0	11
	BHU TALPUR	10	0	10
	BHU THATHA GABOOLAN	8	0	8
	BHU TRIMIN	9	0	9
	BHU WADOOR	8	0	8
	BHU YAROO	12	1	11
	CIVIL HOSPITAL FORT MUNROO	9	0	9
	CIVIL HOSPITAL SAKHI SARWAR	14	0	14
	RHC BARTHI	12	1	11
	RHC CHOTI ZARIN	12	0	12
	RHC KALA	12	1	11
	RHC QADIRABAD	17	1	16
	RHC SARWAR WALI	17	0	17
	RHC SHAHDAN LUND	13	0	13
	RHC SHAH SADAR DIN	12	1	11
	RHC TIBBI QASRANI	10	2	8
	RHC VEHOVA	12	0	12
	TEACHING HOSPITAL D.G. KHAN	93	13	80
	THQ HOSPITAL TAUNS	60	1	59
	THQ KOT CHUTTA	16	0	16
		839	35	804

Audit is of the view that due to weak internal controls, malnourished children were not admitted at OTP health facility.

Non admission of patients resulted in un cured.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and non-developing the system to cure all the patients.

[AIR Para:1,3,8]

### **Poor service delivery at Rural Health Centres/BHUs**

According to Component 1, Linkage with LHW Program for Improving Family and Community Practices of PC-I (Page 48), Maternal care would focus on strengthening ante-natal care, Tetanus toxoid vaccination, promoting birth preparedness by families, improving recognition of danger signs, adequate nutrition and rest during pregnancy, provision of clean delivery kits, and promotion of births by skilled birth attendants, postnatal care and optimal birth spacing. Furthermore, the required services at the basic EmONC level include management of neonatal infection.

During Thematic Audit of IRMNCH Dera Ghazi Khan, it was observed during field visit of various health facilities, it was observed that the health facility was declared 24/7 service delivery. But the ultrasound machine, resuscitation trolley and Electric generators for new born were not provided to them to cope with load shedding problem, whereas the said 24/7 RHCs/BHU were working without ultrasound machine, resuscitation trolley and electricity substitute since their establishment due to which sterilization of the instruments used in the deliveries could not be carried out during load shedding time. The laboratories, ultrasound machines of the hospitals were also not functional due to non-availability of electricity required for their operations. Deliveries were being conducted in unsafe and infectious environment.

Audit is of the view that due to weak managerial controls, the generators were not provided in time to ensure proper sterilization of the instruments.

Non sterilization of instruments resulted in unsafe deliveries and non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I regarding provision of basic facilities at rural health centers.

### **Non provision/maintenance of important information**

During thematic audit of IRMNCH district Dera Ghazi Khan it was observed that the following important record/information was not provided or non maintained by DHA/IRMNCH.

1. No mechanism was devised for data collection of IRMNCH & NP services provided in health facilities other than Government health facilities.
2. Data related to maternal death was not available in DHIS Report of primary / secondary healthcare facilities.
3. Wasting and Stunting (moderate & severe) prevalence data was not maintained separately.

Audit is of the view that due to weak managerial controls, essential record were not provided or non maintained by the field staff.

Non provision of the prescribed information/record resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non provision of relevant record.

[AIR Paras:12,14]

## Annexure-10

### **Poor performance of WMOs and LHVs posted at 24/7 Health Facility**

According to Component 1, Hospitals of PC-1 (Page 46), The MS with CEO (DHA) /EDO (H) shall prepare plans for provision of EmoNC services for comprehensive or basic services.

During the course of Thematic audit, it was noticed from scrutiny of record consisting of monthly reports, correspondence files etc. that performance of SBAs, WMOs, LHVs and CMWs at various 24/7 BHUs/ RHCs was very poor. As per MIS the number of deliveries conducted by SBA remained 15.5 % to 68%, 13.37% to 74.49% during 2020 & 2019 respectively even in 16 No. of 24/7 BHU out of 29 24/7 BHU number of deliveries conducted by SBA remained below 30%. Health authorities could not monitor the poor service deliveries at RHCs/BHUs. It shows poor performance of the WMOs and LHVs posted at the said RHCs/BHUs. Due to poor performance / poor monitoring, programs objectives could not be achieved.

Audit is of the view that due to weak internal controls, proper monitoring was not ensured.

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor performance as well as poor monitoring of the program.

[AIR Para:9]

### **Non Increasing Institutional Deliveries**

According to Serial 5 of PC-I IRMNCH & NP targeted achievement for SBA was 80% by end of June, 2020.

During thematic audit of IRMNCH district Layyah it was observed that District Coordinator IRMNCH Program, Layyah failed to achieve the requisite

target of birth deliveries through skilled birth attendants. Overall achievement in this regard was 48% till the end of June, 2021. Furthermore, a decreasing trend in Primary Healthcare Facilities was also observed in each succeeding year and ratio of birth delivery at private hospitals/clinics and at home was increased.

Sr. No.	Financial Year	Birth Deliveries by SBA/ Institutional Deliveries	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	2017-18 Base Year	15,115	12,896
2	2018-19	14,387	14,386
3	2019-20	13,288	13,681

Non provided of skilled birth attendance resulted in unsafe deliveries and non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I regarding provision of basic facilities at primary health centres.

[AIR Para:21]

### **Poor performance due to shortage of LHWs & LHSs**

According to page 14 of PC-I (2016-19), the scope of work for LHW will be as follows:

Para Graph No.	Scope
1	To registered all eligible couples for child spacing interventions and up to date information of eligible couples and registration adolescence girls of kachi abadi,
2	To form a women group in her area. She will arrange meeting of these women on fortnightly basis to discuss family planning , immunization antenatal and postnatal examination growing, monitoring of children.
3	She will keep close liaison with influential women of her area including lady teachers , community midwife , traditional birth attendants satisfied clients.
4	LHW visit 7-10 house hold everyday to ensure that all the registered household are visited once every month .
	To coordinate with community midwives and other skilled birth attendance and local health facility for referrals,

Para Graph No.	Scope
6	LHW registered all pregnant women and refer to CMW & antenatal care
11	LHW shall participate in the various campaigns for immunization against EPI target disease
13	Refer the client for contraceptive surgery

During thematic audit of IRMNCH district Layyah, it was observed that the total No. of 880 LHW & No. of 44 LHS were required as one No. of LHS for 1700-2000 population and one LHS for each UC were required but 51 No. of LHW 5 for urban and 46 No. were vacant due to which (51x2000) 102000 population were un attended. Further 32 No. of LHSs were posted instead of 44 as required one for each union council due to which 12 No of union council i.e 8 rural and 4 urban was not properly supervised to improve the deliveries through skilled birth attendant. Further as per record and interview and questionnaire from the Lady Health Supervisors of 9 selected union councils it was observed that some post of LHW was vacant and the population were uncovered. Due to shortage of LHW & LHS the above mentioned MNCH requirement of the community could not be met as per scope of work.

District Name	Tehsil	UC Name	Facility Code	Population	Facility Name	LHW REQUIRED (1700-2000/1)	Rural LHWs POSTED	LHW VACANT (Urban + Rural)
LAYYAH	LAYYAH	B.A. Khan	122018	27000	BHU BAKHARY AHMAD KHAN	13	7	6
LAYYAH	LAYYAH	172/TDA	122022	38500	BHU CHAK NO.172/TDA	19	13	6
LAYYAH	LAYYAH	Layyah Thal Kalan	122038	36000	BHU CHAK NO.339/TDA	18	17	1
LAYYAH	LAYYAH	Jhakar Pacca	122023	39000	BHU JAKHAR PACCA	17	16	1
LAYYAH	LAYYAH	Lohanch Nashib	122026	44000	BHU LOHANCH NASHIB	17	15	2
LAYYAH	LAYYAH	Jaman Shah	122024	44000	RHC JAMAN SHAH	22	20	2
LAYYAH	LAYYAH	Chowk Azam Urban	122061	80000	THQ Hospital Chowk Azam	17	0	2
LAYYAH	KAROR	Baseera	122014	32000	BHU LASKANI WALA	16	13	3
LAYYAH	KAROR	karor Urban	122060	31000	THQ HOSPITAL KAROR	15	0	3
LAYYAH	CHOUBARA	Aulakh Thal Kalan	122081	28000	BHU CHAK NO.300/TDA	15	13	2
LAYYAH	CHOUBARA	Jamal Chapri	122001	36707	BHU CHAK NO.325/TDA	17	12	5

District Name	Tehsil	UC Name	Facility Code	Population	Facility Name	LHW REQUIRED (1700-2000/1)	Rural LHWs POSTED	LHW VACANT (Urban + Rural)
LAYYAH	CHOUBARA	Rafiq Abad	122078	38533	BHU CHAK NO 366/TDA	17	13	4
LAYYAH	CHOUBARA	Khairey Wala	122003	35434	BHU KHAIREY WALA	17	11	6
LAYYAH	CHOUBARA	Nawan Kot	122004	35700	BHU NAWAN KOT	17	12	5
LAYYAH	CHOUBARA	Sher Garh	122005	24000	BHU SHER GARH	13	11	2
LAYYAH	CHOUBARA	Choubara	122089	32000	THQ HOSPITAL CHOUBARA	16	15	1
Total						880	721	51

Audit is of the view that due to weak managerial controls, the LHWs & LHWs were not appointed there in sufficient numbers.

Shortage of LHWs & LHSs caused non achievement of target and the 102000 population remained un attended.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommend that LHWs & LHSs should be posted as prescribed in the PC-I to facilitate the community as well as achievement of targets.

[AIR Para:3]

### **Non Provision of POL & Repair of Vehicles to LHSs**

According to Part-A (9) Demand and Supply Analysis of PC-I (Page XII), a major constraint in improving availability and quality of health services is inadequate financial space available for provision of these services. The proposed program will increase cost-effectiveness and efficiency of health services by increasing their quality and access and through synergistic action with the ongoing initiatives.

During thematic audit of IRMNCH Layyah, it was observed that as per record and interview and questionnaire from the Lady Health Supervisors, it was observed that the cost of POL and repair of vehicles were not paid in time to LHS. Due to non or late provision of funds as per detailed table LHS facing a problem

and the objectives of the program were not achieved and nor the LHW properly supervised by the LHS which affected the achievement of target of healthy society. The detail of non-utilized funds is given below:

Year	Head	Amount Demanded On 06.01.2021	Allocation /release on 12.06.2021	Expenditure	Remarks
2020-21	POL	2000000	1200000	1199900	07.2020 to 02.2021 POL paid in 06.2021. The months from 03.2021 to 06.2021 till not paid and nor the budget was provided by the CEO(DHA)
	Repair & Maintenance	300000	0	0	No budget was provided and no payment to LHS working in field facing the problem.
Sub Total 2020-21		2550000	1200000	1199900	
2019-20	POL	1022230	0	0	01.2020 to 06.2020 still not paid to LHS
	Repair & Maintenance	0	0	0	No budget was provided and no payment to LHS working in field facing the problem.

Sr. #	Name of Officers & Officials	Vehicle #	Not Paid Months						TOTAL Not Paid	
			19-Dec	20-Jan	20-Feb	20-Mar	20-Apr	20-May		20-Jun
1	Mst. Haleema Bhatti	IDH-6598	8670	7092	8865	5660		5408		35695
2	Mst. Zareena Bhatti	IDL-5683	7524	8277	8280	4532	9080	5830	6104	49627
3	Mst. Safia Bano	GH-462	0	3546	2364	1132	3962	2496	2663	16163
4	Mst. Fouzia Andleeb	GJ-642	0	2955	2955	2264	2455	1664	2034	14327
5	Mst. Raquia Bano	GG-398	9670	8274	10638	9115	7365	6240	7477	58779
6	Mst. Farah Gaffor	IDH-6592	6347	5814	7574	5022	6277	4894	4843	40771
7	Mst. Shahida Batoool	GA-467	8504	6400	6162	6232	6672	7687	5775	47432
8	Mst. Zahida Perveen	GH-964	0	8888	6505	4532	0	0	0	19925
9	Mst. Samina Ramzan	GH-991	1387	3436	3564	3169		3926	2358	17840
10	Mst. Perveen Akhtar	GE-311	0	7573	9703	6913	5880	4992	5707	40768
11	Mst. Tasleem Akhtar	GH-423	9820	0	0	0	0	0	0	9820
12	Mst. Fouzia Anjum	GG-393	6357	8235	7092	6169	0	0	0	27853
13	Mst. Surraya Begum	GH-414	6704	8810	6962	8660	7345	5408	6519	50408
14	Mst. Sara Noor	GG-388	0	10973	8872	8497	9472	6247	5715	49776
15	Mst. Sakina Bibi	GH-988	5780	5910	5910	5660	6874	5435	3805	39374
16	Mst. Sugra Fareed	GH-936	7051	7925	7451	8145	6388	5012	3804	45776
17	Mst. Munaza Iram	GE-308	4624	4728	6719	3962	3928	2912	3348	30221
18	Mst. Shaheen Batoool	GH-971	4624	5319	4728	3962	6169	3744	3804	32350
19	Mst. Shazia Noreen	GJ-648	5199	6726	7198	4821	5889	3284	4946	38063
20	Mst. Perveen Akhtar	GH-514	6355	5910	4137	0	0	0	6542	22944
21	Mst. Uzma Imran	GH-496	5775	4134	4725	4526	7925	3744	3810	34639
22	Mst. Shahana Yasmin	GE-306	4624	8091	8865	7624	7856	7754	5761	50575
23	Mst. Rehana Ashiq	GE-310	9602	11031	10074	8515	8157	7410	6771	61560
24	Mst. Sadia Tabasum	GH-447	0	7453	9819	7978	13044	4999	5022	48315
25	Mst. Samra Perveen	GJ-664	0	6738	6620	8377	8957	6576	6849	44117
26	Mst. Kalsoom Bibi	IDL-5681	5784	7250	5900	8475	6860	4970	6568	45807
27	Mst. Balqees Akhtar	GA-607	5604	5319	7800	4026	5106	0	3805	31660
28	Mst. Shehzadi Begum	IDL-5682	5724	4728	3546	3737	0	0	0	17735

Audit is of the view that due to weak financial management, the funds were not provided to the optimum level.

Non provision of funds resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non-utilization of funds.

[AIR Para:11]

## Annexure-11

### Deviation from Program objectives due to Non deployment of CMWs and Loss of - Rs4.644 million

According to Training of Community Midwives, Component 2 (Page 58) of PC-I, CMWs were to be selected from and deployed in the villages where there was no public health facility (RHC, BHU & MCH Centre), to provide 24/7 coverage to the underserved areas on priority.

During thematic audit of IRMNCH district Layyah, it was observed from the office record (selection of CMWs) as well as monthly reports of CMWs, that no practical training was provided to batch No.10, admission 2017 & Batch No. 11 admission 2018. Furthermore, the CMWs were selected from rural areas for later on their deployment to serve the areas far away from health facilities. However, those trained CMWs were not deployed. The areas as detailed below, were neglected and program goals remained unachieved besides the cost i.e stipend to CMW during training was also wasted and Govt. has to sustain a loss of Rs4.644 million.

Tehsil Name	union council	Attached Population	Non deployment of CMW Trained during Session			Stipend paid during training
			2017	2018	Total	
Layyah	BAIT WASAWA SHUMALI	40172	1	1	2	216,000
Layyah	BAKHRI AHMAD KHAN	40156	1	1	2	216,000
Layyah	BASTI SHADU KHAN	35976	2	0	2	216,000
Layyah	CHOWK AZAM RURAL	46014	2	2	4	432,000
Layyah	JAKHAR PACCA	40088	1	1	2	216,000
Layyah	KOT SULTAN	42869	2	0	2	216,000
Layyah	LADHANA	35224	1	0	1	108,000
Layyah	MANDI TOWN	34597	1	1	2	216,000
Layyah	LOHANCH NASHAIB	40086	1	1	2	216,000
Layyah	MIRHAN	44677	1	3	4	432,000
Layyah	PAHAR PUR	43566	0	1	1	108,000
Layyah	SARISHTA THAL	41530	2	1	3	324,000
Karor	90 ML	37247	0	1	1	108,000
Karor	FATEH PUR RURAL	42814	1	0	1	108,000
Karor	GAREY WALA	42714	2	0	2	216,000
Karor	KAROR THAL JANDI	46273	1	0	1	108,000
Karor	NOSHEHRA THAL KALAN	45021	1	0	1	108,000
Karor	SAHOO WALA	39463	0	0	1	108,000
Karor	SHAH PUR	38570	1	1	2	216,000

Tehsil Name	union council	Attached Population	Non deployment of CMW Trained during Session			Stipend paid during training
			2017	2018	Total	
Karor	SHOUKAT ABAD	43788	2	0	2	216,000
Karor	Samtia	41354	0	1	1	108,000
Choubara	NAWAN KOT	40187	0	1	1	108,000
Choubara	Sheer Garh	40675	2	1	3	324,000
<b>Total</b>			<b>24</b>	<b>17</b>	<b>28</b>	<b>4,644,000</b>

Audit is of the view that due to weak managerial controls, the CMWs were, not practically trained and deployed there in sufficient numbers.

Non deployment of CMWs resulted in non achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the person(s) at fault for non compliance of PC-I regarding deployment of CMWs and the matter be got regularized from the competent authority.

[AIR Para:4]

#### **Decrease or increasing in IMR and MMR**

According to IRMNCH & NP objectives provided in PC-I targets to reduce the MMR, NMR, IMR and under five year mortalities were 170/100,000 live births, 35/1000 live births, 52/1000 live births and 58/1000 live births respectively.

It was observed that the Program management did not set district wise targets to monitor MMR, NMR, IMR etc. Furthermore, no monitoring mechanism was developed to ascertain the achievement of program objectives i.e. reduction in maternal mortality ratio, newborns and children under five years of age mortality rate, neonatal mortality rate and under-five mortality rate. However, the data analysis of neonatal and maternal death reports of previous three years depicted that there was no improvement towards achievement of the primary objectives of the Program and the ratios have increasing and decreasing trends in these years.

- Number of maternal deaths, children's deaths of age 1 to 5 year and number of still births reduced in year 2019 and 2020 in comparison to year 2018.
- Rate of live birth decreased in years 2019 and 2020.

<b>Year</b>	<b>No. of Skill Births</b>	<b>Neonatal Mortalities</b>	<b>Infant Mortalities</b>	<b>Deaths of Pregnant Women</b>
2018-19	815	9	370	38
2019-20	591	3	329	35
2020-21	501	8	371	10

Non provided of skilled birth attendance resulted in unsafe deliveries and non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I regarding provision of basic facilities at primary health centres.

[AIR Para:22]

## Annexure-12

### Unrealistic reporting by field staff & poor monitoring of the program activities

According to Component 1, Monitoring and Evaluation of the PC-1 (Page 45), a district monitoring and reporting mechanism will be developed which will generate monthly reports. This mechanism will be based on Key Performance Indicators (KPI) and will be the responsibility of district coordinators.

During thematic audit of IRMNCH Layyah, it was observed that WMOs, LHV's and CMW's deployed in the field submitted the reports without any authenticity. As per DHIS reports of various months, the actual immunization were shown in excess of individual/population. The monthly reports showed that number of immunization conducted at fixed (Health centres) were increased to achieve the targets. Average immunization conducted were more than 100% i.e 178.79 % which is unjustified. Further three No. of UC in each tehsil one urban & two rural were selected and three month i.e July 2020, December 2020 and June 2021 defaulter list were collected from district EPI center and compared with the immunization data of IRMNCH. It was very astonished to see that in some cases the defaulter children were still not recovered but the IRMNCH 100% or more than 100 % immunization shown as health facility.

Tehsil	Data as per EPI Center						Date as per IRMNCH					
	Population	U/C	Individual Covered	Individual Defaulter	Coverage	Remaining	Facility Code	Population	Facility	# of 12-23 Months Old Children With Complete Immunization	# Of 12-23 Months Old Children	%
Choubara	39,555	Rafiq Abad	9394	320	297	23	122078	38533	BHU CHAK NO 366/TDA	453.17	460.42	98.58
	47,800	Choubara	11352	371	285	86	122089	32000	THQ HOSPITAL CHOUBARA	958.25	643.92	153.57
	36,650	Jamal Chapri	8704	485	238	247	122001	36707	BHU CHAK NO.325/TDA	538.58	578.42	92.79
Karor	41,891	90 ML	9949	365	240	125	122009	35382	BHU CHAK	1141.25	1695.33	85.77

	40,250	<b>Karor Urban</b>	9559	373		155	122060	31000	THQ HOSPITAL KAROR	710.58	525.67	129.04
	46,460	<b>Shah Pur</b>	11034	356	218	155	122015	36500	BHU SHAH PUR	631.25	653.17	97.2
<b>Layyah</b>	34,668	<b>B A Khan</b>	8233	314		72	122018	27000	BHU BAKHARY AHMAD KHAN	537.92	283.08	178.79
	51,690	<b>Jaman Shah</b>	12276	298		71	122024	44000	RHC JAMAN SHAH	1020.17	1020.17	100
	86,293	<b>Choek Azam Urban</b>	20494	310		63	122061	80000	THQ Hospital Chowk Azam	616.08	603.92	101.99
<b>Total</b>	<b>425,257</b>		<b>100,995</b>	<b>3,192</b>	<b>2,195</b>	<b>997</b>						

Audit is of the view that due to weak internal controls, unrealistic reports were accepted by the District Monitoring Cell.

Lack of proper monitoring resulted in non achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

[AIR Para:2]

### **Non supply of equipment and medicines to CMWs.**

According to provision of supplies to CMW as per their specified kits of PC-I 2016-19 (Page 20), to ensure sustainability of the inputs, the procurement of essential drugs for IMNCI (Integrated Management of Newborn & Childhood Illness) will be made at the district level from the regular health budget, and at provincial level.

As per record and interview and questionnaire from the LHWs, LHV and Lady Health Supervisors, it was observed that the essential medicines were not supplied to LHW (as per the proforma filled by LHW & LHS). Similarly, the following important equipment was also not provided to CMWs. The shortage of essential medicines was faced by the LHW. And shortage of RUTF/F-100/F-75 for SAM children was also faced at OTP. The inconsistent supply made hurdles for better service delivery in the field.

<b>List of Equipment not Provided to CMWs</b>	
Office Table	Nail Brush
Office Chair	Screen
Client Stool	Baby Bulb Sucker
Examination Couch	Fetoscope
Delivery Table	BP Apparatus
Examination Lamp	Thermometer

Audit is of the view that due to non-availability of medicines / equipment, free EmONC services for the poorest segment of population was not ensured.

Non provision of medicines and equipment resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that all the necessary medicines and equipment be provided to the CMWs for safe deliveries.

[AIR Para:15]

### **Poor service delivery on stabilization centres and outpatient therapeutic program site**

According to PC-1, Component 3, (Page 58, to 61) and Revised PC-1 (page 23,24) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, a comprehensive nutrition strategy will be implemented to address malnutrition through preventive and curative services. To get benefit of stunting prevention i.e. better human capital. LHWS will be fully trained on the Nutrition Education Package including IYCF and

micronutrient deficiency. This preventive Nutrition Education Package will be used for awareness raising and promoting healthy behaviours among the population, especially, women, children and adolescent girls. Additionally, in areas where the Therapeutic component will be undertaken, LHWs will be strengthening the Nutrition program through effective screening, referral and follow-up. Treatment of Severely Acute Malnourished children (SAM) with Ready to Use Therapeutic Food (RUTF), F100, F75 nutrients etc. Treatment of SAM with complications at Stabilization Centers (SC) in all 36 districts of Punjab (start in 2013 in District Rajanpur).

During thematic audit of IRMNCH district Layyah, it was observed on comparison of Severely Acute Malnourished children (SAM) complicated cases referred from OTP / small health facility to Stabilization Centers (SC) for treatment, it was noticed that only 25 case was treated out of total 48 cases referred from Health Facilities during 2018, 2019 & 2020 which shows the poorest efficiency or fictitious data of screening and referral cases. The screening, referral and follow-up was not monitored as required in PC-1.

District	Year	Medical Transfer (SC) (Children 6-59 Months) (otp)	Received (SC) (Children 6-59 Months) (otp)	Uncured
Layyah	2020	16	8	8
-do-	2019	15	8	7
-do-	2018	17	9	8
<b>Total</b>		<b>48</b>	<b>25</b>	<b>23</b>

**(Health facility wise detail attached as annexure-A)**

The no treatment was provided to malnourished children and remained uncured.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and non-developing the System to cure all the patients

[AIR Para:6]

## Unattended/uncured Severely Acute Malnourished children (SAM)

According to PC-1, Component 3, (Page 58, to 61) and Revised PC-1 (page 23,24) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, a comprehensive nutrition strategy will be implemented to address malnutrition through preventive and curative services. To get benefit of stunting prevention i.e. better human capital. LHWS will be fully trained on the Nutrition Education Package including IYCF and micronutrient deficiency. This preventive Nutrition Education Package will be used for awareness raising and promoting healthy behaviours among the population, especially, women, children and adolescent girls. Additionally, in areas where the Therapeutic component will be undertaken, LHWS will be strengthening the Nutrition program through effective screening, referral and follow-up. Treatment of Severely Acute Malnourished children (SAM) with Ready to Use Therapeutic Food (RUTF), F100, F75 nutrients etc. Treatment of SAM with complications at Stabilization Centers (SC) in all 36 districts of Punjab (start in 2013 in District Layyah).

During thematic audit of IRMNCH district Layyah, it was observed, it was noticed that the Outpatient Therapeutic Program (OTP) sites centres pointed out confirm “Severely Acute Malnourished children (SAM)” cases but remained unattended and not provided treatment during the year. Leaving total 97% severe patients (672 No. SAM children) unattended on Health Facilities is serious negligence. Furthermore, the sufficient stock was not provided and due to inconsistent supply of nutritional commodities particularly Ready to use Therapeutic Food (RUTF) and F-75 and F-100 Milk etc. the patients could not be cured.

Year	Facility	SAM (Total) (otp)	Referred to SC after Screening (Total) (otp)	To be Admitted SAM Children	Total Admission (D) (Children 6-59 Months)(otp) Actual	Not admitted (Uncured)	%Tage of Non admitted SAM children
2020-21	BHU BAIT WASAWA SHUMALI	12	0	12	0	12	100%
2020-21	BHU BAKHARY AHMAD KHAN	10	0	10	0	10	100%
2020-21	BHU BASTI SHADOO KHAN	7	0	7	0	7	100%

Year	Facility	SAM (Total) (otp)	Referred to SC after Screening (Total) (otp)	To be Admitted SAM Children	Total Admission (D) (Children 6-59 Months)(otp) Actual	Not admitted (Uncured)	%Tage of Non admitted SAM children
2020-21	BHU CHAK NO 120/TDA	32	2	32	2	30	6.25
2020-21	BHU CHAK NO.136/TDA	17	0	17	0	17	100%
2020-21	BHU CHAK NO.151/TDA	6	0	6	0	6	100%
2020-21	BHU CHAK NO.172/TDA	12	0	12	0	12	100%
2020-21	BHU CHAK NO.218/TDA	7	1	7	1	6	14.286
2020-21	BHU CHAK NO 242-B/TDA	4	0	4	0	4	100%
2020-21	BHU CHAK NO.300/TDA	0	0	0	0	0	0
2020-21	BHU CHAK NO.306/TDA	4	2	4	2	2	50
2020-21	BHU CHAK NO.325/TDA	5	0	5	0	5	100%
2020-21	BHU CHAK NO.339/TDA	0	0	0	0	0	0
2020-21	BHU CHAK NO 366/TDA	8	1	8	1	7	12.5
2020-21	BHU CHAK NO. 90-A/TDA	11	1	11	1	10	9.091
2020-21	BHU CHAK NO. 90ML	25	0	25	0	25	100%
2020-21	BHU Garay Wala	2	0	2	0	2	100%
2020-21	BHU JAKHAR PACCA	14	0	14	0	14	100%
2020-21	BHU JHERKIL	3	2	3	2	1	66.67
2020-21	BHU JHOKE JASKANI	10	1	10	1	9	10
2020-21	BHU KUTANI WALA	19	0	19	0	19	100%
2020-21	BHU LASKANI WALA	2	1	2	1	1	50
2020-21	BHU LOHANCH NASHIB	10	0	10	0	10	100%
2020-21	BHU MARAN WALI	5	0	5	0	5	100%
2020-21	BHU NAWAN KOT	14	0	14	0	14	100%
2020-21	BHU SAHU WALA	10	1	10	1	9	10
2020-21	BHU SAMI PUR BHAGAL	6	0	6	0	6	100%
2020-21	BHU SHAH PUR	13	0	13	0	13	100%
2020-21	BHU SHER GARH	6	1	6	1	5	16.67
2020-21	BHU SUMRA NASHEB	61	0	61	0	61	100%
2020-21	BHU WARA SEHRAN	0	0	0	0	0	0
2020-21	DHQ HOSPITAL LAYYAH	71	1	71	1	70	1.41
2020-21	RHC CHAK NO.110/TDA	41	0	41	0	41	100%

Year	Facility	SAM (Total) (otp)	Referred to SC after Screening (Total) (otp)	To be Admitted SAM Children	Total Admission (D) (Children 6-59 Months)(otp) Actual	Not admitted (Uncured)	%Tage of Non admitted SAM children
2020-21	RHC CHAK NO.161/A-TDA	7	0	7	0	7	100%
2020-21	RHC JAMAN SHAH	3	0	3	0	3	100%
2020-21	RHC LADHANA	23	0	23	0	23	100%
2020-21	RHC MERHAN(DHORI ADDA)	11	0	11	0	11	100%
2020-21	RHC PAHAR PUR	8	0	8	0	8	100%
2020-21	THQ HOSPITAL CHOUBARA	25	1	25	1	24	4
2020-21	THQ Hospital Chowk Azam	19	0	19	0	19	100%
2020-21	THQ HOSPITAL FATEH PUR	59	0	59	0	59	100%
2020-21	THQ HOSPITAL KAROR	34	0	34	0	34	100%
2020-21	THQ Hospital Kot Sultan	37	1	37	1	36	2.7
2020-21	THQ Thal (Mian Nawaz Shareef)Hospital Layyah	15	0	15	0	15	100%
<b>Total</b>		<b>688</b>	<b>16</b>	<b>688</b>	<b>16</b>	<b>672</b>	<b>97.674</b>

Audit is of the view that due to weak internal controls, malnourished children were not admitted at OTP health facility for treatment.

The no treatment was provided to malnourished children and remained uncured.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and non-developing the system to cure all the patients.

[AIR Para:7]

## Non provision of Medicines to Screening of Pregnant and lactating women

According to Component 5, Essential Drugs and Non-Drugs Items of PC-I (Page 90), to ensure sustainability of the inputs, the procurement of essential drugs for IMNCI (Integrated Management of Newborn & Childhood Illness) will be made at the district level from the regular health budget, and at provincial level.

During thematic audit of IRMNCH Layyah, it was observed that as per record and interview and questionnaire from the LHWs, LHVs and Lady Health Supervisors, it was observed that the medicines and supplies were not supplied to CMWs/LHW & LHS. During the 2020 total No.91104 of PLW were screened, 5614 PLW required Multi Micronutrient Tab.(Fefan) at health facility and 5614 PLW required Malti Micronutrient Tab (Fefan) as per MIS data but in some health facility PLW provided zero or less and on the other hand in some health facility provided excess than requirement. Due to unfair distribution of medicines and monitoring of IRMNCH staff caused non achievement of target. Further in some cases the no. of MUAC PLW were less but the distribution of medicines to PLW wise were high which is unjustified. The inconsistent supply made hurdles for better service delivery in the field.

Facility Code	Facility	Referr ed to SC after Screeni ng (Total) (otp)	No. of PLW Screened (Total)(o tp)	MUAC < 21 cm (Total)(ot p) No. of women required	No. of MAM PLWs Provided Multi Micronutrient Tab.(Fefan) Followup (Total)(otp) will be Provided 10 Tab for each mother required 10 for each visit )	No. of MAM PLWs Provided Multi Micronutrient Tab. (New) (Total)(otp)	No. PLW non provide the Medicins
122017	BHU BAIT WASAWA SHUMALI	0	1171	30	0	0	30
122030	BHU BASTI SHADOO KHAN	0	1160	15	10	5	0
122098	BHU CHAK NO 120/TDA	0	1858	53	0	0	53
122019	BHU CHAK NO.136/TDA	0	1254	137	0	25	112
122022	BHU CHAK NO.172/TDA	0	4350	159	0	17	142
122010	BHU CHAK NO.218/TDA	0	1676	52	0	9	43
122096	BHU CHAK NO 242-B/TDA	0	1810	100	24	6	70
122081	BHU CHAK NO.300/TDA	0	1831	23	0	20	3
122002	BHU CHAK NO.306/TDA	0	1099	13	0	0	13
122001	BHU CHAK NO.325/TDA	0	1764	152	0	28	124
122038	BHU CHAK NO.339/TDA	0	612	22	0	0	22
122078	BHU CHAK NO 366/TDA	0	1609	63	0	23	40
122008	BHU CHAK NO. 90-A/TDA	0	992	26	0	1	25
122009	BHU CHAK NO. 90ML	0	1989	153	590	123	-560
122011	BHU Garay Wala	0	1440	330	7	155	168
122023	BHU JAKHAR PACCA	0	1057	97	19	20	58
122012	BHU JHERKIL	0	1871	213	70	179	-36

Facility Code	Facility	Referr ed to SC after Screening (Total) (otp)	No. of PLW Screened (Total)(otp)	MUAC < 21 cm (Total)(otp) No. of women required	No. of MAM PLWs Provided Multi Micronutrient Tab.(Fefan) Followup (Total)(otp) will be Provided 10 Tab for each mother required 10 for each visit )	No. of MAM PLWs Provided Multi Micronutrient Tab. (New) (Total)(otp)	No. PLW non provide the Medicins
122079	BHU JHOKE JASKANI	0	668	38	0	38	0
122013	BHU KUTANI WALA	0	1212	64	0	62	2
122026	BHU LOHANCH NASHIB	0	1804	157	67	74	16
122092	BHU MARAN WALI	0	760	84	0	11	73
122004	BHU NAWAN KOT	0	2342	292	58	28	206
122090	BHU SAHU WALA	0	270	27	0	27	0
122029	BHU SAMI PUR BHAGAL	0	3296	15	109	15	-109
122015	BHU SHAH PUR	0	4268	111	1231	96	-1216
122005	BHU SHER GARH	0	2373	108	0	93	15
122031	BHU SUMRA NASHEB	0	4278	1197	746	832	-381
122016	BHU WARA SEHRAN	0	1080	29	0	0	29
122097	RHC CHAK NO.110/TDA	0	1261	42	0	35	7
122054	RHC CHAK NO.161/A-TDA	0	1583	196	40	142	14
122024	RHC JAMAN SHAH	0	892	146	0	7	139
122025	RHC LADHANA	0	1693	339	25	294	20
122027	RHC MERHAN(DHORI ADDA)	0	2060	256	0	28	228
122028	RHC PAHAR PUR	0	5606	120	0	31	89
122089	THQ HOSPITAL CHOUBARA	0	3039	394	0	374	20
122059	THQ HOSPITAL FATEH PUR	0	2688	142	35	101	6
122060	THQ HOSPITAL KAROR	0	1336	64	0	60	4
122062	THQ Hospital Kot Sultan	0	2964	155	0	57	98
<b>Total</b>		<b>0</b>	<b>91104</b>	<b>5614</b>	<b>3031</b>	<b>3016</b>	<b>-433</b>

Audit is of the view that due to non-availability of medicines / equipment, free EmONC services for the poorest segment of population was not ensured.

Non provision of medicines resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that all the necessary medicines and equipment be provided to the CMWs for safe deliveries.

[AIR Para:12]

## **Annexure-13**

### **Non Maintained of implementation and achievement of MSDS record**

According to the Program Goal provided in PC-I, to improve the health outcomes among women, newborns, and children by enhancing coverage and providing access to quality health and nutrition services to the poor and vulnerable in rural and less developed urban areas through implementation of the Essential Package of Health Services (EPHS) and achievement of Minimum Service Delivery Standards (MSDS). It was observed that no record was maintained regarding implementation and achievement of MSDS by the IRMNCH Cell Layyah.

Audit is of the view that due to weak managerial controls, essential record were not maintained or provided to the field staff.

Non provision of the prescribed information/record resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non provision of relevant record.

[AIR Para:23]

### **Poor service delivery at Rural Health Centres/BHUs**

According to Component 1, Linkage with LHW Program for Improving Family and Community Practices of PC-I (Page 48), Maternal care would focus on strengthening ante-natal care, Tetanus toxoid vaccination, promoting birth preparedness by families, improving recognition of danger signs, adequate nutrition and rest during pregnancy, provision of clean delivery kits, and promotion of births by skilled birth attendants, postnatal care and optimal birth spacing. Furthermore,

the required services at the basic EmONC level include management of neonatal infection.

During thematic audit of IRMNCH Layyah, it was observed during field visit of various health facilities, it was observed that the health facility was declared 24/7 service delivery. But the ultrasound machine, resuscitation trolley and Electric generators for new born were not provided to them to cope with load shedding problem, whereas the said 24/7 RHCs/BHU were working without ultrasound machine, resuscitation trolley and electricity substitute since their establishment due to which sterilization of the instruments used in the deliveries could not be carried out during load shedding time. The laboratories, ultrasound machines of the hospitals were also not functional due to non-availability of electricity required for their operations. Deliveries were being conducted in unsafe and infectious environment.

Sr. No.		NAME OF BHU	Start date of 24/7	USG AVIALBLE YES /NO	RESSUCATION TROLYYY Yes/No	Generator Facility
1	122018	BHU BAKHARY AHMAD KHAN		NO	Yes	No
2	122030	BHU BASTI SHADOO KHAN		NO	Yes	No
3	122096	BHU CHAK NO 242-B/TDA		NO	No	No
4	122078	BHU CHAK NO 366/TDA		NO	No	No
5	122098	BHU CHAK NO.120/TDA		Yes	Yes	No
6	122019	BHU CHAK NO.136/TDA		NO	No	No
7	122020	BHU CHAK NO.151/TDA		NO	Yes	No
8	122022	BHU CHAK NO.172/TDA		Yes	Yes	No
9	122010	BHU CHAK NO.218/TDA		NO	Yes	No
10	122081	BHU CHAK NO.300/TDA		NO	No	No
11	122002	BHU CHAK NO.306/TDA		NO	Yes	No
12	122001	BHU CHAK NO.325/TDA		NO	Yes	No
13	122038	BHU CHAK NO.339/TDA		NO	Yes	No
14	122008	BHU CHAK NO.90-A/TDA		Yes	Yes	No
15	122009	BHU CHAK NO.90ML		NO	Yes	No
16	122011	BHU GHARY WALA		NO	Yes	No
17	122023	BHU JAKHAR PACCA		Yes	Yes	No
18	122012	BHU JHERKIL		Yes	Yes	No
19	122079	BHU JHOKE JASKANI		NO	No	No
20	122013	BHU KUTANI WALA		NO	Yes	No
21	122026	BHU LOHANCH NASHIB		Yes	Yes	No
22	122004	BHU NAWAN KOT		NO	Yes	No
23	122029	BHU Sami Pur Bhagal		Yes	Yes	No
24	122015	BHU SHAH PUR		Yes	No	No
25	122005	BHU SHER GARH		Yes	Yes	No

Sr. No.		NAME OF BHU	Start date of 24/7	USG AVIALBLE YES /NO	RESSUCATION TROLYY Yes/No	Generator Facility
26	122031	BHU SUMRA NASHEB		NO	Yes	No
27	122016	BHU WARA SEHRAN		NO	Yes	No
28	122014	BHU LASKANI WALA		NO	Yes	No
29	122092	BHU MARAN WALI		NO	NO	No

Audit is of the view that due to weak managerial controls, the generators were not provided in time to ensure proper sterilization of the instruments.

Non sterilization of instruments resulted in unsafe deliveries and non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I regarding provision of basic facilities at rural health centers.

[AIR Para:16]

#### **Non provision/maintenance of important information**

During thematic audit of IRMNCH district Layyah it was observed that the Only one Stabilization Center (SC) was established in DHQ Hospital till 2021. Further the following important record/information was not provided or non maintained by DHA/IRMNCH.

1. Data related to maternal death was not available in DHIS Report of primary / secondary healthcare facilities.
2. Data pertaining to IMR, NMR and total fertility rate was neither available in DHIS reports nor was provided to Audit.
3. Wasting and Stunting (moderate & severe) prevalence data was not maintained separately.

Audit is of the view that due to weak managerial controls, essential record were not provided or non maintained by the field staff.

Non provision of the prescribed information/record resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non provision of relevant record.

[AIR Para:24]

### Unjustified low performance of CMWs

According to Program Description, Summary of Policy Environment of PC-1 (Page 3), this program has introduced a new cadre of Skilled Birth Attendants (SBA) called Community-Midwives (CMWs) for skilled deliveries at community level. CMWs are potentially a very valuable resource when seeking to make safe motherhood available to the poor and marginalized women in Pakistan and the concept of them as independent practitioners, who are linked closely to the District Health System, is both potentially sustainable and efficient.

From the monthly reports of CMWs (as per MIS), it was observed that CMWs were not performing their duties as per requirement of the program. Table given below shows that number of deliveries conducted by the CMWs was also very low i.e 19% and each CMW was conducting an average less than 2 deliveries per month as in Table-1. It was quite astonishing that instead of increase in deliveries conducted by deployed CMWs with the passage of time, decline was noticed in the performance of CMWs in 2017-19. The objectives of the program in replacement if traditional birth attendant could not be achieved. It clearly shows that those deployed CMWs were not being monitored regularly and program objectives could not be achieved.

Year	Registered Pregnancies (ANC Cases)	Total Deliveries by CMW	Efficiency % of delivery by CMW out of total ANC	Total No. of working CMWs	No. of Deliveries per CMW per year	No. of Deliveries per CMW per Month
2013	4,377	1,643	37.54	78	21	1.8
2014	6,694	2,365	35.33	89	27	2.2
2015	11,327	3,347	29.55	95	35	2.9
2016	16,891	3,344	19.80	99	34	2.8
2017	22,077	3,778	17.11	127	30	2.5
2018	14,843	1,950	13.14	132	15	1.2
2019	16,212	1,438	8.87	133	11	0.9
<b>Total</b>	<b>92,421</b>	<b>17,865</b>	19.33	<b>753</b>		

Audit is of the view that due to weak administrative controls, proper monitoring of field CMWs was not made.

Without proper monitoring of the program activities, the targets could not be achieved.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

[AIR para:10]

### **Deviation from Program objectives due to non-deployment of CMWs in rural areas / after July 2020**

According to (Page 58) Component 2 of PC-I (MNCH), Training of Community Midwives, CMWs were to be selected from and deployed in the villages where there was no public health facility (RHC, BHU & MCH Centre), to provide 24/7 coverage to the underserved areas on priority. Further as per health department notification, CMW's will not be deployed w.e.f. July 2020.

During thematic audit of IRMNCH & Nutrition Program it was observed from data analysis of 62 rural UCs that the no CMW was deployed in 36 rural UCs and a population of 1.688 million remained unattended. In the remaining 9 UCs one CMW in each, in 11 UCs two CMWs in each and in 6 UCs three CMWs in each UC were deployed. The rural areas were far away from health facilities and maximum CMWs were required to be trained / deployed there. Whereas, urban areas were closed to health facilities and recruitment / deployment of CMWs in those area was unjustified. It showed that the selection of CMWs was not according to the provision of the Program. Due to deviation from selection criteria, 92% population of selected 62 Rural UCs remained unattended and program goals remained unachieved. Further it was observed that CMW's were not deployed after July 2020. It also proves deviation from program objectives.

Sr. No	Name of Tehsil	Name of Union Council (Rural)	Total Population of UC	No. of CMW under Training	Number of CMW required as per 5000 Population	CMW working / Deployed	Vacant seats	Population attended by CMW	Unattended population	%age of unattended population
1	Ali Pur	Bait Mulan Wali	52,212	-	10	-	10	-	52,212	100
2	Ali Pur	Khanqah Doma	46,569	-	9	-	9	-	46,569	100
3	Jatoi	Jhalarain	43,200	-	9	-	9	-	43,200	100
4	Kot Addu	565/TDA - Kot Adu	42,528	-	9	-	9	-	42,528	100
5	Muzaffargarh	Ghazanfar Garh	56,614		8		8	-	56,614	100
6	Ali Pur	Mud Wala- Ali Pur	41,538	-	8	-	8	-	41,538	100
7	Ali Pur	Ali Wali	39,967	-	8	-	8	-	39,967	100
8	Kot Addu	Pattal Munda	38,100	-	8	-	8	-	38,100	100
9	Jatoi	Bakaini	38,057	-	8	-	8	-	38,057	100
10	Jatoi	Jatoi Shumali	52,114		7		7	-	52,114	100
11	Jatoi	Beelay Wala	56,229	1	7		7	-	56,229	100
12	Kot Addu	Shadi Khan Munda	48,792		7		7	-	48,792	100
13	Muzaffargarh	Mahara	48,268		7		7	-	48,268	100
14	Kot Addu	City-3 Kot Adu	47,512		7		7	-	47,512	100
15	Muzaffargarh	Manka Bhutta	51,697	1	6		6	-	51,697	100
16	Muzaffargarh	Ibrahim Wali	45,038		6		6	-	45,038	100
17	Muzaffargarh	Khan Garh	44,009		6		6	-	44,009	100
18	Ali Pur	Langar Wal	43,900		6		6	-	43,900	100
19	Kot Addu	Alurid	47,402		5		5	-	47,402	100
20	Muzaffargarh	Murad Abad	52,327	1	5		5	-	52,327	100
21	Muzaffargarh	City-3 Muzaffargarh	46,886		5		5	-	46,886	100
22	Muzaffargarh	Gull Wala	46,595	1	5		5	-	46,595	100

Sr. No	Name of Tehsil	Name of Union Council (Rural)	Total Population of UC	No. of CMW under Training	Number of CMW required as per 5000 Population	CMW working / Deployed	Vacant seats	Population attended by CMW	Unattended population	%age of unattended population
23	Muzaffargarh	Rohillan Wali	41,465		5		5	-	41,465	100
24	Muzaffargarh	Jaggat Pur	56,441	1	5		5	-	56,441	100
25	Ali PUr	Ghalwaan	41,365		5		5	-	41,365	100
26	Ali Pur	Murad Pur Jonobi	41,063		5		5	-	41,063	100
27	Kot Addu	Gujrat	45,923	1	5		5	-	45,923	100
28	Kot Addu	Hinjrai	45,902	1	5		5	-	45,902	100
29	Kot Addu	Ghazi Ghatt	50,719	1	5		5	-	50,719	100
30	Muzaffargarh	Taleeri	50,522	1	5		5	-	50,522	100
31	Kot Addu	Ehsan Pur	49,977	1	5		5	-	49,977	100
32	Muzaffargarh	Thatha Qureshi	49,459	1	5		5	-	49,459	100
33	Jatoi	Beer Band	49,029	1	5		5	-	49,029	100
34	Jatoi	Damar Wala Shumali	41,829	1	4		4	-	41,829	100
35	Muzaffargarh	Ganga	40,176	1	4		4	-	40,176	100
36	Jatoi	Binda Ishaq	54,514		1		1	-	54,514	100
37	Ali Pur	Fateh Pur	72,624	-	14	1	13	5,000	67,624	93
38	Muzaffargarh	Darian	50,197	-	9	1	8	5,000	45,197	90
39	Muzaffargarh	Usman Korla	47,417	-	8	1	7	5,000	42,417	89
40	Jatoi	Bait Meer Hazar	45,943	1	8	1	7	5,000	40,943	89
41	Kot Addu	City-1 Kot Adu	45,332	-	8	1	7	5,000	40,332	89
42	Jatoi	Basti Vaince	42,514	1	8	1	7	5,000	37,514	88
43	Jatoi	Kotla Gamoon	42,171	-	7	1	6	5,000	37,171	88
44	Jatoi	Urban Jatoi	41,829	-	7	1	6	5,000	36,829	88

Sr. No	Name of Tehsil	Name of Union Council (Rural)	Total Population of UC	No. of CMW under Training	Number of CMW required as per 5000 Population	CMW working / Deployed	Vacant seats	Population attended by CMW	Unattended population	%age of unattended population
45	Ali Pur	Baz Wala	39,584	-	7	1	6	5,000	34,584	87
46	Ali Pur	Seet Pur	54,463	-	9	2	7	10,000	44,463	82
47	Kot Addu	Meer Pur Bhagal	51,252	1	8	2	6	10,000	41,252	80
48	Jatoi	Shahbaz Pur	51,086	-	8	2	6	10,000	41,086	80
49	Muzaffargarh	Ahmad Mohana	48,147	-	8	2	6	10,000	38,147	79
50	Ali Pur	Sultan Pur	48,080	1	8	2	6	10,000	38,080	79
51	Kot Addu	Bait Qaim Wala	47,000	1	7	2	5	10,000	37,000	79
52	Ali Pur	Urban Ali Pur	45,853	-	7	2	5	10,000	35,853	78
53	Muzaffargarh	Utra Sandeela	41,983	1	6	2	4	10,000	31,983	76
54	Jatoi	Saba-i-Wala	41,486	-	6	2	4	10,000	31,486	76
55	Jatoi	Jhuggi Wala	40,800	1	6	2	4	10,000	30,800	75
56	Muzaffargarh	Umer Pur Jonobi	39,821	1	6	2	4	10,000	29,821	75
57	Muzaffargarh	City-4 (Bhuttapur) M.Garh	54,028	1	8	3	5	15,000	39,028	72
58	Kot Addu	547-TDA	52,263	1	7	3	4	15,000	37,263	71
59	Kot Addu	Urban Daira Din Panah	49,684	1	7	3	4	15,000	34,684	70
60	Kot Addu	632-TDA	45,230	1	6	3	3	15,000	30,230	67
61	Kot Addu	Wandhar	45,138	1	6	3	3	15,000	30,138	67
62	Ali Pur	Yaki Wali	43,715	1	6	3	3	15,000	28,715	66
<b>Total</b>			<b>2,915,578</b>	<b>28</b>	<b>419</b>	<b>49</b>	<b>370</b>	<b>245,000</b>	<b>2,670,578</b>	<b>92</b>

Audit is of the view that due to weak managerial controls, the CMWs from rural areas were not enrolled, trained and deployed in sufficient numbers.

Non deployment of CMWs in the rural areas resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the person(s) at fault for non-compliance of PC-I regarding selection of CMWs and the matter be got regularized from the competent authority.

[AIR para:5]

## Annexure-15

### Non achievement of millennium development goals

According to PC-1 (Page 22,41)(Revised PC1, page 8) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, to improve maternal, new-born and child health in Punjab especially of the poor thereby making progress towards achieving health related MDGs by reducing the IMR and MMR by Provision of 24/7 EmONC Services in DHQ and THQ Hospital and selected RHC/BHU. (Component-1) improving basic and comprehensive EmONC services at primary and secondary level health care facilities. Availability of logistics, Ambulances, equipment, medicines and supplies for all HF designated for provision of 24/7 Basic and Comprehensive EmONC services.

Key indicators of health sector to achieve the millennium development goals (MDGs) could not be followed and the goals remained unachieved. The year wise progress is given below:

Sr. No.	Subject	Year 2013 to 2017	Year 2018	Year 2019	Year 2020	Year 2021
1	Number of RHCs Upgraded / Renovated	-	-	-	-	-
2	%age of BHUs where LHV / Midwife Residences were renovated	-	-	-	-	-
3	No. of Health Facilities (BHUs) strengthened (adequate, regular supply of medicine and equipment) to provide basic EmONC Services	-	36	36	36	36
5	No. of Health Facilities (BHUs) with well baby clinic established	-	-	-	-	-
6	No. of Health Facilities (RHCs) with well baby clinic established	-	-	-	-	-
7	No of health facilities (THQs) with well baby clinic established	-	-	3	3	3
8	No. of Ambulances provided to 24/7 Health Facility	-	18	22	18	22
9	No. of Ultrasound Machines	-	6	6	6	6
10	No. of Stabilization Centers Established under Nutrition component (SC).	-	3	3	3	3

It shows that Health facilities were not providing comprehensive EmONC, basic EmONC or preventive services.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non achievement of targets.

[AIR para:7]

### **Low admission of Pregnant Women due Poor service deliveries of LHW's / WMO'S**

According to Program Objective (Page-V) of PC-I and revised PC-1, the existing system of health facilities is not only inadequate but also insufficient to provide health services to the general public in Pakistan. Therefore, the National MNCH Program was initiated in 2007 to ensure progress towards achieving the Millennium Development Goals (MDGs). The specific targets of the program were:

Sr. No.	Description	Target (Base Line)	Target 2014/2015 (as per original PC-1)	Target 2019 (as per revised PC-1)
1	To reduce maternal mortality ratio (MMR)	200 per 100,000 live births	180 per 100,000 live births	140 per 100,000 live births
2	Neonatal mortality rate (Up to 28 days)	58 per 1000 live births	50 per 1000 live births	42 per 1000 live births
3	To Reduce infant mortality rate (IMR)	82 per 1000 live births	75 per 1000 live births	55 per 1000 live births
4	To reduce the under five mortality rate (U5MR)	65 per 1000 live births	45 per 1000 live births	70 per 1000 live births
5	Deliveries by skilled birth Attendant	31%	90%	85%

During the course of Thematic audit, it was noticed from scrutiny of record consisting of monthly reports, yearly reports ,correspondence files etc. that performance of WMOs and LHV's at various THQ's was very poor. As per DHIS, no of admissions of Gynae patients remained very low during the whole year. It shows poor performance of the WMOs and LHV's posted at the medical facilities. Due to poor performance / poor monitoring, programs objectives could not be achieved.

DISTRICT	Year	OB/GYN - Allocated Beds	OB/GYN - Admissions	Average No. Deliveries Per Month	Average per day
123086_THQ Jatoi	2021	575	539	45	1.50
123113_THQ CSS	2016	40	627	52	1.74
123128_THQ Hospital Alipur	2021	1608	747	62	2.08
123086_THQ Jatoi	2020	125	1734	145	4.82
123086_THQ Jatoi	2018	48	1821	152	5.06
123113_THQ CSS	2017	120	1927	161	5.35
123113_THQ CSS	2021	1102	2010	168	5.58
123128_THQ Hospital Alipur	2016	122	2344	195	6.51
123086_THQ Jatoi	2019	48	2403	200	6.68

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

[AIR para:12]

### High Rate of Infant Deaths, Poor Performance of the LHW's / WMO'S

According to Program Objective (Page-V) of PC-I and revised PC-1, the existing system of health facilities is not only inadequate but also insufficient to provide health services to the general public in Pakistan. Therefore, the National MNCH Program was initiated in 2007 to ensure progress towards achieving the Millennium Development Goals (MDGs). The specific targets of the program were:

Sr. No.	Description	Target (Base Line)	Target 2014/2015 (as per original PC-1)	Target 2019 (as per revised PC-1)
1	To reduce maternal mortality ratio (MMR)	200 per 100,000 live births	180 per 100,000 live births	140 per 100,000 live births

Sr. No.	Description	Target (Base Line)	Target 2014/2015 (as per original PC-1)	Target 2019 (as per revised PC-1)
2	Neonatal mortality rate (Up to 28 days)	58 per 1000 live births	50 per 1000 live births	42 per 1000 live births
3	To Reduce infant mortality rate (IMR)	82 per 1000 live births	75 per 1000 live births	55 per 1000 live births
4	To reduce the under five mortality rate (U5MR)	65 per 1000 live births	45 per 1000 live births	70 per 1000 live births
5	Deliveries by skilled birth Attendant	31%	90%	85%

During the course of Thematic audit, it was noticed from scrutiny of record consisting of monthly reports, yearly reports, correspondence files etc. that performance of WMOs and LHVs at various BHUs/ RHCs was very poor. As per MIS, no of infant deaths were very high i-e more than the prescribed limit. It shows poor performance of the WMOs and LHVs posted at the said RHCs/BHUs. Due to poor performance / poor monitoring, programs objectives could not be achieved.

DISTRICT	Year	Pregnant women newly registered by LHW -	Delivery by skilled persons reported -	Infant deaths reported -	%age
123021_BHU Bait Meer Hazar	2015	983	622	42	6.75
123027_BHU 576-TDA	2015	986	703	42	5.97
123002_BHU Bait Ram Pur	2015	804	540	30	5.56
123051_BHU Khan Pur Bagga Sher	2015	762	670	37	5.52
	<b>Total</b>	<b>3535</b>	<b>2535</b>	<b>151</b>	

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor monitoring of the program.

[AIR para:11]

### Poor performance of Secondary Health Care Facility

According to Punjab District Health Authorities (Conduct of Business) Rules 2016, Clause 10

(b), Chief Executive Officer shall provide efficient primary and secondary healthcare services, manage the human resource including doctors , para medical , supporting staff and staff of the authority

(d) ensure high quality healthcare services

(f) identify externally verifiable indicators for getting high performance from healthcare workers and reward them.

(g) manage existing primary and secondary healthcare facilities.

(h) establish new healthcare facilities

(j) monitor , implement and execute the development projects of the authority as per the budget.

(k) ensure achievements of targets against performance indicators by the authority.

According to Component 1, Hospitals of PC-1 (Page 46), The MS with CEO (DHA) /EDO (H) shall prepare plans for provision of EmoNC services for comprehensive or basic services.

During the course of Thematic audit, DHIS showed that various targets were not achieved as per yearly reports of SHC. It shows poor performance of the health employees as per detailed table. Due to poor performance / poor monitoring, programs objectives could not be achieved.

Year	Description	Target	Achieved	%age
2016	Monthly report data accuracy (%)	71	-	-
2017	Monthly report data accuracy (%)	63	-	-
2019	TB-DOTS patients missing more than one week (#)	175	-	-
2019	Monthly report data accuracy (%)	61	-	-
2020	TB-DOTS patients missing more than one week (#)	170	-	-
2020	Monthly report data accuracy (%)	60	-	-
2018	Monthly report data accuracy (%)	79	-	-
2021	TB-DOTS patients missing more than one week (#)	10	-	-
2021	Monthly report data accuracy (%)	6	-	-

Year	Description	Target	Achieved	%age
2018	TB-DOTS patients missing more than one week (#)	4,995	1	0
2020	Bed Occupancy rate (#)	2,578	2	0
2019	Bed Occupancy rate (#)	2,578	34	1
2021	Antenatal care coverage (#)	26,000	566	2
2020	Total Visit for FP (#)	18,940	626	3
2016	Bed Occupancy rate (#)	2,772	101	4
2017	Bed Occupancy rate (#)	2,772	125	5
2018	Daily OPD attendance (#)	151,487	12317	8
2021	Daily OPD attendance (#)	2,240	185	8
2021	Full Immunization coverage (#)	2,580	227	9
2021	Obstetric complications attended (#)	460	46	10
2016	TB-DOTS patients missing more than one week (#)	180	20	11
2021	Total Visit for FP (#)	414	49	12
2016	Daily OPD attendance (#)	48925	6440	13
2017	Daily OPD attendance (#)	48925	8339	17
2019	Daily OPD attendance (#)	38,131	9590	25
2019	Total Visit for FP (#)	19,729	5449	28
2016	Obstetric complications attended (#)	1,440	438	30
2020	Antenatal care coverage (#)	43,650	19079	44
2017	TB-DOTS patients missing more than one week (#)	180	90	50
2020	Full Immunization coverage (#)	10,832	6621	61
2019	Full Immunization coverage (#)	11,032	7003	63
2017	Full Immunization coverage (#)	9,276	6291	68
2016	Total Visit for FP (#)	17,256	12353	72
2018	LHW pregnancy registration coverage (#)	103,087	75969	74
2016	Full Immunization coverage (#)	9,276	7159	77
2020	Daily OPD attendance (#)	6,689	5209	78
2019	Antenatal care coverage (#)	45,007	37880	84

Audit is of the view that due to weak internal controls, proper monitoring was not ensured.

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor performance as well as poor monitoring of the program.

[AIR para:4]

## **Non supply of equipment and medicines to CMWs**

According to Component 5, Essential Drugs and Non-Drugs Items of PC-I (Page 90), to ensure sustainability of the inputs, the procurement of essential drugs for IMNCI will be made at the district level from the regular health budget, and at provincial level.

As per record it was observed that the medicines and supplies including small equipment were not supplied to CMWs during the period 2009 to 2015. After 2015, 50% of 48 essential medicines were supplied to CMWs (as per the proforma filled by CMWs). Similarly, the following important equipment was also not provided to CMWs.

<b>List of Equipment not Provided to CMWs</b>	
Office Table	Nail Brush
Office Chair	Screen
Client Stool	Baby Bulb Sucker
Examination Couch	Fetoscope
Delivery Table	BP Apparatus
Examination Lamp	Thermometer

Audit is of the view that due to non-availability of medicines / equipment, free EmONC for the poorest segment of population was not ensured.

Non provision of medicines and equipment resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that all the necessary medicines and equipment be provided to the CMWs for safe deliveries.

[AIR para:8]

**Non Maintained of implementation and achievement of MSDS record**

According to the Program Goal provided in PC-I, to improve the health outcomes among women, newborns, and children by enhancing coverage and providing access to quality health and nutrition services to the poor and vulnerable in rural and less developed urban areas through implementation of the Essential Package of Health Services (EPHS) and achievement of Minimum Service Delivery Standards (MSDS). It was observed that no record was maintained regarding implementation and achievement of MSDS by the IRMNCH Cell Muzaffargarh.

Audit is of the view that due to weak managerial controls, essential record were not maintained or provided to the field staff.

Non provision of the prescribed information/record resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non provision of relevant record.

[AIR para:17]

**Non provision/maintenance of important information**

During thematic audit of IRMNCH district Muzaffargarh it was observed that the Only one Stabilization Center (SC) was established in DHQ Hospital till 2021. Further the following important record/information was not provided or non maintained by DHA/IRMNCH.

1. Data related to maternal death was not available in DHIS Report of primary / secondary healthcare facilities.

2. Data pertaining to IMR, NMR and total fertility rate was neither available in DHIS reports nor was provided to Audit.
3. Wasting and Stunting (moderate & severe) prevalence data was not maintained separately.

Audit is of the view that due to weak managerial controls, essential records were not provided or non-maintained by the field staff.

Non-provision of the prescribed information/records resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non-provision of relevant records.

[AIR para:18]

### Non achievement of millennium development goals

According to PC-1 (Page 22,41)(Revised PC1, page 8) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, to improve maternal, new-born and child health in Punjab especially of the poor thereby making progress towards achieving health related MDGs by reducing the IMR and MMR by Provision of 24/7 EmONC Services in DHQ and THQ Hospital and selected RHC/BHU. (Component-1) improving basic and comprehensive EmONC services at primary and secondary level health care facilities. Availability of logistics, Ambulances, equipment, medicines and supplies for all HF designated for provision of 24/7 Basic and Comprehensive EmONC services.

The percentage and number of deliveries conducted by the CMWs per year and per month were decreased during 2016 to 2020 onward as compared to previous years. The detail is given below:

Year	Registered Pregnancies (ANC Cases)	Total Deliveries by CMW	Efficiency % of deliveries by CMW	Deliveries referred	Total No. of working CMWs	No. of Deliveries per CMW per year	No. of Deliveries per CMW per Month
2013	5,696	1,488	26.12	4	14	106	8.86
2014	4,556	1,097	24.08	6	15	73	6.09
2015	4,804	150	3.12	1	13	12	0.96
2016	10,116	2,663	26.32	7	22	121	10.09
2017	4,114	2,237	54.38	9	24	93	7.77
2018	1,674	1,094	65.35	3	18	61	5.06
2019	933	507	54.34	9	18	28	2.35
<b>Total</b>	<b>31893</b>	<b>9236</b>	<b>28</b>	<b>39</b>	<b>124</b>		

Audit is of the view that due to weak managerial controls, the deliveries conducted by SBA decreased.

Decreased deliveries conducted by SBA resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non-achievement of Millennium Development Goals.

[AIR Para:7]

### **Deviation from Program objectives due to non-deployment of CMWs in rural areas**

According to (Page 58) Component 2 of PC-I (MNCH), Community Midwives (CMWs) were to be selected for training from and deployed in the villages where there was no public health facility (RHC, BHU & MCH Centre), to provide 24/7 coverage to the underserved areas on priority.

During Thematic Audit of IRMNCH & Nutrition Program it was observed from data analysis of 20 rural UCs that no CMW was trained and deployed in 11 rural UCs and 100% population of 461,336 remained unattended. In the remaining 9 UCs one or two CMW in each UC were deployed. The rural areas were far away from health facilities and maximum CMWs were required to be trained / deployed there. Whereas, urban areas were closed to health facilities and recruitment / deployment of CMWs in those area was unjustified. It showed that the selection of CMWs was not according to the provision of the Program. Due to deviation from selection criteria, 92% population of 782,048 of selected 20 Rural UCs remained unattended and program goals remained unachieved.

Audit is of the view that due to weak administrative controls, the CMWs from rural areas were not enrolled, trained and deployed in sufficient numbers.

Non deployment of CMWs in the rural areas resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility be fixed on the person(s) at fault for non-compliance of PC-I regarding selection of CMWs and the matter be got regularized from the competent authority.

[AIR Para:5]

## Annexure-19

### Non achievement of millennium development goals

According to PC-1 (Page 22,41)(Revised PC1, page 8) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, to improve maternal, new-born and child health in Punjab especially of the poor thereby making progress towards achieving health related MDGs by reducing the IMR and MMR by Provision of 24/7 EmONC Services in DHQ and THQ Hospital and selected RHC/BHU. (Component-1) improving basic and comprehensive EmONC services at primary and secondary level health care facilities. Availability of logistics, Ambulances, equipment, medicines and supplies for all HF designated for provision of 24/7 Basic and Comprehensive EmONC services.

Key indicators of health sector to achieve the Millennium Development Goals (MDGs) were not followed and the goals remained unachieved. The year wise progress is given below:

Sr. No.	Subject	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020
1	Number of RHCs Upgraded / Renovated	0	0	0	0	0	0	0	0
2	%age of BHUs where LHV / Midwife Residences were renovated	0	0	0	0	0	0	0	0
3	No. of Health Facilities (BHUs) strengthened (adequate, regular supply of medicine and equipment) to provide basic EmONC Services/ otp site	0	0	0	0	0	30	30	32
5	No. of Health Facilities (BHUs) with well baby clinic established	0	0	0	0	0	0	0	0
6	No. of Health Facilities (RHCs) with well baby clinic established	0	0	0	0	0	0	0	0
7	No of health facilities (THQs) with well baby clinic established	0	0	0	0	0	0	0	0

Sr. No.	Subject	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020
8	No. of Ambulances provided to 24/7 Health Facility	0	0	0	0	0	0	6	6
9	No. of Ultrasound Machines	0	0	0	0	0	0	6	6
10	No. of Stabilization Centers Established under Nutrition component (SC).	0	0	0	0	0	0	2	2

It shows that Health facilities were not providing comprehensive EmONC, basic EmONC or preventive services.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non achievement of targets.

[AIR Para:7]

### Poor performance of Secondary Health Care Facility

According to Punjab District Health Authorities (Conduct of Business) Rules 2016, Clause 10

(b), Chief Executive Officer shall provide efficient primary and secondary healthcare services, manage the human resource including doctors, para medical , supporting staff and staff of the authority

(d) ensure high quality healthcare services

(f) identify externally verifiable indicators for getting high performance from healthcare workers and reward them.

(g) manage existing primary and secondary healthcare facilities.

(h) establish new healthcare facilities

(j) monitor, implement and execute the development projects of the authority as per the budget.

(k) ensure achievements of targets against performance indicators by the authority.

According to Component 1, Hospitals of PC-1 (Page 46), The MS with CEO (DHA) /EDO (H) shall prepare plans for provision of EmoNC services for comprehensive or basic services.

During the course of Thematic Audit, DHIS showed that various targets were not achieved as per yearly reports of SHC. It shows poor performance of the health employees as per detailed table. Due to poor performance / poor monitoring, programs objectives could not be achieved.

Year	Indicator	Target	Actual/ Performance	Percentage
2016-17	Full Immunization coverage (#)	11,412	5,368	47
	Total Visit for FP (#)	17,532	4,679	27
	Obstetric complications attended (#)	1,944	410	21
	Bed Occupancy rate (#)	3,360	63	2
	Monthly report data accuracy (%)	72	0	0
2017-18	Daily OPD attendance (#)	3,736	3,680	99
	Full Immunization coverage (#)	8,325	4,720	57
	Total Visit for FP (#)	12,969	4,018	31
	Obstetric complications attended (#)	1,431	564	39
	Bed Occupancy rate (#)	2,730	60	2

Year	Indicator	Target	Actual/ Performance	Percentage
	Monthly report data accuracy (%)	71	0	0
2018-19	Full Immunization coverage (#)	9,386	5,635	60
	TB-DOTS patients missing more than one week (#)	80	19	24
	Total Visit for FP (#)	14,328	3,843	27
	Obstetric complications attended (#)	1,524	461	30
	Bed Occupancy rate (#)	2,380	65	3
	Hospital death rate (%)	16	1	6
	Monthly report data accuracy (%)	65	0	0
2019-20	Full Immunization coverage (#)	17,562	5,597	32
	Delivery coverage at facility (#)	9,431	9,425	100
	TB-DOTS patients missing more than one week (#)	235	15	6
	Total Visit for FP (#)	26,018	1,838	7
	Obstetric complications attended (#)	2,900	596	21
	Bed Occupancy rate (#)	3,220	61	2
	Hospital death rate (%)	46	2	4
Monthly report data accuracy (%)	85	0	0	
2020-21	Daily OPD attendance (#)	4,332	3,362	78
	Full Immunization coverage (#)	17,988	5,741	32
	Delivery coverage at facility (#)	9,659	9,343	97
	TB-DOTS patients missing more than one week (#)	235	24	10
	Total Visit for FP (#)	26,649	963	4
	Obstetric complications attended (#)	2,970	523	18
	Bed Occupancy rate (#)	3,360	67	2
	Hospital death rate (%)	47	1	2
Monthly report data accuracy (%)	87	2	2	

Audit is of the view that due to weak internal controls, proper monitoring was not ensured.

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for poor performance as well as poor monitoring of the program.

[AIR Para:4]

### **Non supply of equipment and medicines to CMWs.**

According to Component 5, Essential Drugs and Non-Drugs Items of PC-I (Page 90), to ensure sustainability of the inputs, the procurement of essential drugs for IMNCI will be made at the district level from the regular health budget, and at provincial level.

As per record it was observed that the medicines and supplies including small equipment were not supplied to CMWs during the period 2009 to 2015. After 2015, 50% of 48 essential medicines were supplied to CMWs (as per the proforma filled by CMWs). Similarly, the following important equipment was also not provided to CMWs.

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Examination Couch	Fetoscope
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Examination Lamp	Thermometer

Audit is of the view that due to non-availability of medicines / equipment, free EmONC for the poorest segment of population was not ensured.

Non provision of medicines and equipment resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that all the necessary medicines and equipment be provided to the CMWs for safe deliveries

[AIR Para:8]

### **Non Maintained of implementation and achievement of MSDS record**

According to the Program Goal provided in PC-I, to improve the health outcomes among women, newborns, and children by enhancing coverage and providing access to quality health and nutrition services to the poor and vulnerable in rural and less developed urban areas through implementation of the Essential Package of Health Services (EPHS) and achievement of Minimum Service Delivery Standards (MSDS). It was observed that no record was maintained regarding implementation and achievement of MSDS by the IRMNCH Cell Rajanpur.

Audit is of the view that due to weak managerial controls, essential record were not maintained or provided to the field staff.

Non provision of the prescribed information/record resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non provision of relevant record.

[AIR Para:15]

### **Non provision/maintenance of important information**

During thematic audit of IRMNCH district Rajanpur it was observed that the Only two Stabilization Center (SC) were established in Rajanpur till 2021. Further the following important record/information was not provided or non maintained by DHA/IRMNCH.

1. Data related to maternal death was not available in DHIS Report of primary / secondary healthcare facilities.

2. Data pertaining to IMR, NMR and total fertility rate was neither available in DHIS reports nor was provided to Audit.
3. Wasting and Stunting (moderate & severe) prevalence data was not maintained separately.

Audit is of the view that due to weak managerial controls, essential records were not provided or non-maintained by the field staff.

Non-provision of the prescribed information/record resulted in non-achievement of program objectives.

The matter was reported to the CEO and DDO concerned in August, 2021. DDO did not submit replies.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the District Coordinator IRMNCH for non-provision of relevant records.

[AIR Para:16]